COMMISSION

COMMISSION DECISION

of 1 March 2000

excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)

(notified under document number C(2000) 488)

(2000/216/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy [1], as last amended by Regulation (EC) No 1287/95 [2], and in particular Article 5(2)(c) thereof,

After consulting the Committee of the European Agricultural Guidance and Guarantee Fund,

Whereas:

(1) Under Article 5(2)(c) of Regulation (EEC) No 729/70 the Commission, after consulting the Fund Committee, must decide on the expenditure to be excluded from Community financing where it finds that expenditure has not been effected in compliance with Community rules.

(2) Article 5(2)(c) of Regulation (EEC) No 729/70 and Article 8(1) and (2) of Commission Regulation (EC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Regulation (EEC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Regulation (EEC) No 729/70 regarding the procedure for the clearance of the accounts of the EAGGF Guarantee Section [3], as last amended by Regulation (EC) No 2245/1999 [4], require the Commission to carry out the necessary inspections, notify its findings to the Member States, take note of their comments, initiate bilateral discussions in an effort to come to an agreement with the Member States concerned and formally communicate its findings to them, referring to Commission Decision 94/442/EC of 1 July 1994 setting up a conciliation procedure in the context of the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund (EAGGF) Guarantee Section [5].

(3) The Member States have had an opportunity to request conciliation and did so in a number of cases, and the report delivered on completion of the conciliation procedure has been examined by the Commission.

(4) Under Articles 2 and 3 of Regulation (EEC) No 729/70, financing may be provided only for export refunds on products exported to third countries and action designed to stabilise the agricultural markets, granted or undertaken respectively in accordance with the Community rules on the common organisation of the agricultural markets.

(5) In the light of the inspections carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil these requirements and cannot be financed under the EAGGF Guarantee Section.

(6) The amounts found not to be chargeable to the EAGGF Guarantee Section are shown in the Annex to this Decision. They do not concern expenditure incurred prior to the 24-month period preceding the Commission's written notification to the Member States of the findings of the inspections.

(7) In the cases covered by this Decision, the evaluation of the amounts to be excluded from Community financing on grounds of non-compliance with the Community rules was communicated by the Commission to the Member States through a summary report.

[1] OJ L 94, 28.4.1970, p. 13.
[2] OJ L 125, 8.6.1995, p. 1.
[3] OJ L 158, 8.7.1995, p. 6.
[4] OJ L 273, 23.10.1999, p. 5.
[5] OJ L 182, 16.7.1994, p. 45.

(8) This Decision is without prejudice to any financial consequences drawn by the Commission from judgements of the Court of Justice in cases pending on the date of this Decision and relating to matters covered by this Decision,

HAS ADOPTED THIS DECISION:

Article 1

The expenditure of the paying agencies accredited by the Member States declared under the EAGGF Guarantee Section, shown in the Annex hereto, is excluded by this Decision from Community financing for failure to comply with the Community rules.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 1 March 2000.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX

Total corrections

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
Belgium	Late payments	1054	Late payments	– 466 107,00	– 1 023 754,00	557 647,00	1998
Belgium	Debtors	Various	Incomplete list of debtors	– 6 951 007,00	0,00	– 6 951 007,00	1998
Belgium	Export refunds	2100	Inadequate physical controls	– 7 510 188,00	0,00	– 7 510 188,00	1996 to 1998
			Total	**– 14 927 302,00**	**– 1 023 754,00**	**–13 903 548,00**	
Germany	Export refunds	Various	Inadequate physical controls	– 42 778 684,33	0,00	– 42 778 684,33	1996 to 1998
			Total	**– 42 778 684,33**	**0,00**	**– 42 778 684,33**	
Denmark	Promotion	3800	Late payments	– 1 031 365,44	0,00	– 1 031 365,44	1997
			Total	**– 1 031 365,44**	**0,00**	**– 1 031 365,44**	
Spain	Late payments	Various	Late payments	– 193 202 104,00	– 193 202 104,00	0,00	1998
Spain	Meat	2220	Advance payments not followed by settlements	– 36 437 314,00	0,00	– 36 437 314,00	1997
Spain	Meat	2128	Late payments (1357/1997)	– 5 199 137,00	– 5 199 137,00	0,00	1997
Spain	Fruit and vegetables	1515	Judgment of the European Court of Justice in case C-240/97	– 58 804 012,00	0,00	58 804 012,00	
			Total	**– 176 034 543,00**	**– 198 401 241,00**	**22 366 698,00**	
France	Late payments	2121	Late payments	– 243 786,75	– 243 786,75	0,00	1998
France	Accompanying measures	5011	Errors in administrative treatment of dossiers	– 4 273 774,63	– 4 273 774,63	0,00	1998
France	Meat premiums	2124	Unsatisfactory control (F.Y.97)	– 963 920,00	0,00	– 963 920,00	1997
France	Meat premiums	2130	Unsatisfactory control (F.Y.97)	– 4 915 586,00	0,00	– 4 915 586,00	1997
France	Meat premiums	2128	Unsatisfactory control (F.Y.97)	– 3 859 380,00	0,00	– 3 859 380,00	1998
France	Meat premiums	2122	Non-respect of minimum inspection rates	– 3 194 251,00	0,00	– 3 194 251,00	1996 to 1998
France	Meat premiums	2125	Non-respect of minimum inspection rates	– 883 416,00	0,00	– 883 416,00	1996 to 1998
France	Export refunds	Various	Inadequate physical controls	– 649 946 925,00	0,00	– 649 946 925,00	1996 to 1997
France	Arable crops	1050	Reallocation of surfaces between base areas	0,00	– 11 890 000,00	11 890 000,00	1998
France	Arable crops	1040	Incorrect yield applied	– 5 934 129,00	0,00	– 5 934 129,00	1996 to 1997
France	Arable crops	1050	Inadequate control on the spot	– 418 733,00	0,00	– 418 733,00	1997
France	Flax and hemp	1402	Areas under hemp harvested before the regulation stage	– 419 402,00	0,00	– 419 402,00	1996 to 1997
			Total	**– 675 053 303,38**	**– 16 407 561,38**	**– 658 645 742,00**	

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
Greece	Export refunds	Various	Inadequate physical controls	– 339 028 666,00	0,00	– 339 028 666,00	1996 to 1998
Greece	Fruit and vegetables	1505	Regulatory requirements not satisfied	– 659 967 504,00	0,00	– 659 967 504,00	1996 to 1997
Greece	Fruit and vegetables	1512	Control weaknesses	– 1 966 954 869,00	0,00	– 1 966 954 869,00	1996 to 1997
Greece	Meat premiums	2133	Late payments (1357/96)	– 14 660 000,00	0,00	– 14 660 000,00	1996
			Total	**– 2 980 611 039,00**	**0,00**	**– 2 980 611 039,00**	
Ireland	Late payments	Various	Late payments	– 1 282 409,32	– 1 282 409,32	0,00	1998
Ireland	Meat premiums	2220	Advance payments not followed by settlements	– 32 650,31	0,00	– 32 650,31	1997
Ireland	Meat premiums	2120	Unsatisfactory control on eligibility of suckler cows	– 3 679 254,00	0,00	– 3 679 254,00	1996 to 1997
Ireland	Accompanying measures	5011	Overclaim in the annual declaration	– 13 867,00	0,00	– 13 867,00	1997
			Total	**– 5 008 180,63**	**– 1 282 409,32**	**– 3 725 771,31**	
Italy	Wine	1611	Failure to seize a guarantee on time	– 7 760 156 831,00	– 7 760 156 831,00	0,00	1997
Italy	Export refunds	Various	Inadequate physical controls	– 61 665 065 968,00	0,00	– 61 665 065 968,00	1996 to 1998
Italy	Export refunds	1200	Refunds paid on ineligible products	– 2 957 721 060,00	0,00	– 2 957 721 060,00	1996 to 1998
			Total	**– 72 382 943 859,00**	**– 7 760 156 831,00**	**– 64 622 787 028,00**	
Luxembourg	Export refunds	2100	Inadequate physical controls	– 220 489,00	0,00	– 220 489,00	1996 to 1997
Luxembourg	Arable crops	Various	Inadequate control system	– 56 106 800,00	0,00	– 56 106 800,00	1996 to 1998
			Total	**– 56 327 289,00**	**0,00**	**– 56 327 289,00**	
Netherlands	Late payments	Various	Late payments	– 609 889,66	– 512 884,29	– 97 005,37	1998
Netherlands	Flax and hemp	1402	Areas under hemp harvested before the regulation stage	– 229 976,00	0,00	– 229 976,00	1996
			Total	**– 839 865,66**	**– 512 884,29**	**– 326 981,37**	
Portugal	Late payments	Various	Late payments	– 663 470 945,00	– 652 779 104,00	– 10 691 841,00	1998
Portugal	Meat premiums	2220	Non-introduction of flock movement registers	– 339 365 684,00	– 153 827 739,00	– 185 537 945,00	1996 to 1998
Portugal	Meat premiums	2221	Non-introduction of flock movement registers	– 147 307 711,00	– 57 975 091,00	– 89 332 620,00	1996 to 1998

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
Portugal	Meat premiums	2122	Miscalculation of livestock units	– 17 810 372,00	0,00	– 17 810 372,00	1996
Portugal	Meat premiums	2125	Miscalculation of livestock units	– 17 495 481,00	0,00	– 17 495 481,00	1996
Portugal	Meat premiums	2511	Miscalculation of livestock units	– 1 054 279,00	0,00	– 1 054 279,00	1996
Portugal	Meat premiums	2128	Late payments (1357/1997)	– 492 766 969,00	– 492 766 969,00	0,00	1997
Portugal	Fruit and vegetables	1508	Unsatisfactory quality of bananas	– 96 153 845,00	0,00	– 96 153 845,00	1996 to 1997
Portugal	Arable crops	Various	Weaknesses in controls	– 2 619 487 990,00	0,00	– 2 619 487 990,00	1996 to 1997
			Total	**– 4 394 913 276,00**	**– 1 357 348 903,00**	**– 3 037 564 373,00**	
Finland	Late payments	1052	Late payments	– 227 778,35	– 227 778,35	0,00	1998
Finland	Meat premiums	2122	Deficient control regime	– 7 821 282,00	0,00	– 7 821 282,00	1996 to 1997
Finland	Meat premiums	2128	Late payments (1357/1997)	– 1 524 736,44	0,00	– 1 524 736,44	1997
Finland	Accompanying measures	5011	Insufficient level of on-farm inspection	– 13 489 271,00	0,00	– 13 489 271,00	1997
Finland	Accompanying measures	5012	Opting out of the agri-environmental scheme	– 2 690 391,00	0,00	– 2 690 391,00	1996 to 1998
			Total	**– 25 753 458,79**	**– 227 778,35**	**– 25 525 680,44**	
Sweden	Meat premiums	2122	Absence of systematic control on I & R	– 3 821 753,00	0,00	– 3 821 753,00	1996 to 1997
Sweden	Meat premiums	2133	Overpaid premium on animals refused	– 864 077,00	0,00	– 864 077,00	1997
			Total	**– 4 685 830,00**	**0,00**	**– 4 685 830,00**	
United Kingdom	Late payments	Various	Late payments	– 22 230,04	– 22 230,04	0,00	1998
United Kingdom	Meat premiums	2122	Exceeding the regional ceiling	– 143 532,66	0,00	– 143 532,66	1996 to 1998
United Kingdom	Meat premiums	2125	Exceeding the regional ceiling	– 47 733,30	0,00	– 47 733,30	1996 to 1998
United Kingdom	Meat premiums	2122	Weaknesses on administrative control	– 4 318 495,00	0,00	– 4 318 495,00	1996 to 1997
United Kingdom	Meat premiums	2120	Weaknesses on administrative control	– 1 069 433,00	0,00	– 1 069 433,00	1996
United Kingdom	Meat premiums	2122	Weaknesses on administrative control	– 601 109,00	0,00	– 601 109,00	1996
United Kingdom	Meat premiums	2220	Late payments (M.Y.94 and M.Y.95)	– 55 585,00	0,00	– 55 585,00	1996
United Kingdom	Export refunds	Various	Inadequate physical controls	– 3 253 883,10	0,00	– 3 253 883,10	1996 to 1998
United Kingdom	Meat premiums	2128	Late payments	– 805 748,38	0,00	– 805 748,38	1997

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
United Kingdom	Meat premiums	2190	Late payments	– 255 580,51	0,00	– 255 580,51	1998
United Kingdom	Meat premiums	2190	Late payments	– 5 934,50	0,00	– 5 934,50	1998
United Kingdom	Meat premiums	2220	Advance payments not followed by settlements	– 131 927,00	0,00	– 131 927,00	1995 to 1996
United Kingdom	Accompanying measures	5011	Lack of cross-checks to the integrated system	– 548 389,00	0,00	– 548 389,00	1997 to 1998
United Kingdom	Accompanying measures	5012	Insufficient level of on-farm inspection	– 64 186,00	0,00	– 64 186,00	1997
United Kingdom	Accompanying measures	5011	Lack of cross-checks to the integrated system	– 86 092,00	0,00	– 86 092,00	1997 to 1998
United Kingdom	Accompanying measures	5012	Insufficient level of on-farm inspection	– 65 427,00	0,00	– 65 427,00	1997
United Kingdom	Arable crops	Various	Inadequate administrative controls — Wales	– 244 910,00	0,00	– 244 910,00	1997
United Kingdom	Arable crops	1040	Error in the calculation of base area overshoot	– 1 515 111,00	0,00	– 1 515 111,00	1997
			Total	**– 13 235 306,49**	**– 22 230,04**	**– 13 213 076,45**	

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency) EUR	Deductions already made (national currency) EUR	Financial effects of this Decision (national currency) EUR	Financial year
Belgium	Late payments	1054	Late payments	–11 554,49	– 25 378,20	– 13 823,71	1998
Belgium	Debtors	Various	Incomplete list of debtors	– 172 310,96	0,00	– 172 310,96	1998
Belgium	Export refunds	2100	Inadequate physical controls	– 186 172,70	0,00	– 186 172,70	1996 to 1998
			Total	**– 370 038,15**	**– 25 378,20**	**– 344 659,95**	
Germany	Export refunds	Various	Inasdequate physical controls	– 21 872 393,99	0,00	– 21 872 393,99	1996 to 1998
			Total	**– 21 872 393,99**	**0,00**	**– 21 872 393,99**	
Denmark	Promotion	3800	Late payments	– 138 641,16	0,00	– 138 641,16	1997
			Total	**– 138 641,16**	**0,00**	**138 641,16**	
Spain	Late payments	Various	Late payments	– 1 161 168,03	– 1 161 168,03	0,00	1998
Spain	Meat	2220	Advance payments not followed by settlements	– 218 992,67	0,00	– 218 992,67	1997
Spain	Meat	2128	Late payments (1357/1997)	– 31 247,44	– 31 247,44	0,00	1997
Spain	Fruit and vegetables	1515	Judgement of the European Court of Justice in case C-240/97	353 419,23	0,00	353 419,23	
			Total	**– 1 057 988,91**	**– 1 192 415,47**	**134 426,56**	
France	Late payments	2121	Late payments	– 37 165,05	– 37 165,05	0,00	1998
France	Accompanying measures	5011	Errors in administrative treatment of dossiers	– 651 532,74	– 651 532,74	0,00	1998
France	Meat premiums	2124	Unsatisfactory control (F.Y.97)	– 146 948,66	0,00	– 146 948,66	1997
France	Meat premiums	2130	Unsatisfactory control (F.Y.97)	– 749 376,25	0,00	– 749 376,25	1997
France	Meat premiums	2128	Unsatisfactory control (F.Y.97)	– 588 358,69	0,00	– 588 358,69	1998
France	Meat premiums	2122	Non-respect of minimum inspection rates	– 486 960,43	0,00	– 486 960,43	1996 to 1998
France	Meat premiums	2125	Non-respect of minimum inspection rates	– 134 675,90	0,00	– 134 675,90	1996 to 1998
France	Export refunds	Various	Inadequate physical controls	– 99 083 769,97	0,00	– 99 083 769,97	1996 to 1997
France	Arable crops	1050	Reallocation of surfaces between base areas	0,00	– 1 812 618,81	– 1 812 618,81	1998
France	Arable crops	1040	Incorrect yield applied	– 904 652,13	0,00	– 904 652,13	1996 to 1997
France	Arable crops	1050	Inadequate control on the spot	– 63 835,43	0,00	– 63 835,43	1997
France	Flax and hemp	1402	Areas under hemp harvested before the regulation stage	– 63 937,42	0,00	– 63 937,42	1996 to 1997
			Total	**– 102 911 212,68**	**– 2 501 316,61**	**– 100 409 896,08**	

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency) EUR	Deductions already made (national currency) EUR	Financial effects of this Decision (national currency) EUR	Financial year
Greece	Export refunds	Various	Inadequate physical controls	– 1 031 893,67	0,00	– 1 031 893,67	1996 to 1998
Greece	Fruit and vegetables	1505	Regulatory requirements not satisfied	– 2 008 727,76	0,00	– 2 008 727,76	1996 to 1997
Greece	Fruit and vegetables	1512	Control weaknesses	– 5 986 774,83	0,00	– 5 986 774,83	1996 to 1997
Greece	Meat premiums	2133	Late payments (1357/96)	– 44 620,30	0,00	– 44 620,30	1996
			Total	**– 9 072 016,55**	**0,00**	**– 9 072 016,55**	
Ireland	Late payments	Various	Late payments	– 1 628 323,95	– 1 628 323,95	0,00	1998
Ireland	Meat premiums	2220	Advance payments not followed by settlements	– 41 457,34	0,00	– 41 457,34	1997
Ireland	Meat premiums	2120	Unsatisfactory control on eligibility of suckler cows	– 4 671 688,90	0,00	– 4 671 688,90	1996 to 1997
Ireland	Accompanying measures	5011	Overclaim in the annual declaration	– 17 607,46	0,00	– 17 607,46	1997
			Total	**– 6 359 077,65**	**– 1 628 323,95**	**– 4 730 753,70**	
Italy	Wine	1611	Failure to seize a guarantee on time	– 4 007 786,53	– 4 007 786,53	0,00	1997
Italy	Export refunds	Various	Inadequate physical controls	– 31 847 348,75	0,00	– 31 847 348,75	1996 to 1998
Italy	Export refunds	1200	Refunds paid on ineligible products	– 1 527 535,45	0,00	– 1 527 535,45	1996 to 1998
			Total	**– 37 382 670,73**	**– 4 007 786,53**	**– 33 374 884,20**	
Luxembourg	Export refunds	2100	Inadequate physical controls	– 5 465,78	0,00	– 5 465,78	1996 to 1997
Luxembourg	Arable crops	Various	Inadequate control system	– 1 390 851,24	0,00	– 1 390 851,24	1996 to 1998
			Total	**– 1 396 317,02**	**0,00**	**– 1 396 317,02**	
Netherlands	Late payments	Various	Late payments	– 276 755,86	– 232 736,74	– 44 019,12	1998
Netherlands	Flax and hemp	1402	Areas under hemp harvested before the regulation stage	– 104 358,56	0,00	– 104 358,56	1996
			Total	**– 381 114,42**	**– 232 736,74**	**– 148 377,68**	

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency) EUR	Deductions already made (national currency) EUR	Financial effects of this Decision (national currency) EUR	Financial year
Portugal	Late payments	Various	Late payments	– 3 309 379,12	– 3 256 048,44	– 53 330,68	1998
Portugal	Meat premiums	2220	Non-introduction of flock movement registers	– 1 692 748,90	– 767 289,53	– 925 459,37	1996 to 1998
Portugal	Meat premiums	2221	Non-introduction of flock movement registers	– 734 767,76	– 289 178,53	– 445 589,23	1996 to 1998
Portugal	Meat premiums	2122	Miscalculation of livestock units	– 88 837,76	0,00	– 88 837,76	1996
Portugal	Meat premiums	2125	Miscalculation of livestock units	– 87 267,09	0,00	– 87 267,09	1996
Portugal	Meat premiums	2511	Miscalculation of livestock units	– 5 258,72	0,00	– 5 258,72	1996
Portugal	Meat premiums	2128	Late payments (1357/96 to 1997)	– 2 457 911,28	– 2 457 911,28	0,00	1997
Portugal	Fruit and vegetables	1508	Unsatisfactory quality of bananas	– 479 613,36	0,00	– 479 613,36	1996 to 1997
Portugal	Arable crops	Various	Weaknesses in controls	– 13 065 951,01	0,00	– 13 065 951,01	1996 to 1997
			Total	**– 21 921 735,00**	**– 6 770 427,78**	**– 15 151 307,21**	
Finland	Late payments	1052	Late payments	– 38 309,57	– 38 309,57	0,00	1998
Finland	Meat premiums	2122	Deficient control regime	– 1 315 445,20	0,00	– 1 315 445,20	1996 to 1997
Finland	Meat premiums	2128	Late payments (1357/1997)	– 256 442,26	0,00	– 256 442,26	1997
Finland	Accompanying measures	5011	Insufficient level of on-farm inspection	– 2 268 732,52	0,00	– 2 268 732,52	1997
Finland	Accompanying measures	5012	Opting out of the agri-environmental scheme	– 452 491,28	0,00	– 452 491,28	1996 to 1998
			Total	**– 4 331 420,83**	**– 38 309,57**	**– 4 293 111,26**	
Sweden	Meat premiums	2122	Absence of systematic control on I & R	– 443 435,98	0,00	– 443 435,98	1996 to 1997
Sweden	Meat premiums	2133	Overpaid premium on animals refused	– 100 258,40	0,00	– 100 258,40	1997
			Total	**– 543 694,38**	**0,00**	**– 543 694,38**	
United Kingdom	Late payments	Various	Late payments	– 35 330,64	– 35 330,64	0,00	1998
United Kingdom	Meat premiums	2122	Exceeding the regional ceiling	– 228 119,29	0,00	– 228 119,29	1996 to 1998
United Kingdom	Meat premiums	2125	Exceeding the regional ceiling	– 75 863,48	0,00	– 75 863,48	1996 to 1998
United Kingdom	Meat premiums	2122	Weaknesses on administrative control	– 6 863 469,49	0,00	– 6 863 469,49	1996 to 1998

Member State	Sector	Budget post	Reason	Expenditure to be excluded from financing (national currency) EUR	Deductions already made (national currency) EUR	Financial effects of this Decision (national currency) EUR	Financial year
United Kingdom	Meat premiums	2120	Weaknesses on administrative control	– 1 699 671,01	0,00	– 1 699 671,01	1996
United Kingdom	Meat premiums	2122	Weaknesses on administrative control	– 955 354,42	0,00	– 955 354,42	1996
United Kingdom	Meat premiums	2220	Late payments (M.Y.94 and M.Y.95)	– 88 342,34	0,00	– 88 342,34	1997
United Kingdom	Export refunds	Various	Inadequate physical controls	– 5 171 460,74	0,00	– 5 171 460,74	1996 to 1998
United Kingdom	Meat premiums	2128	Late payments	– 1 280 591,83	0,00	– 1 280 591,83	1997
United Kingdom	Meat premiums	2190	Late payments	– 406 199,16	0,00	– 406 199,16	1998
United Kingdom	Meat premiums	2190	Late payments	– 9 431,82	0,00	– 9 431,82	1998
United Kingdom	Meat premiums	2220	Advance payments not followed by settlements	– 209 674,19	0,00	– 209 674,19	1995 to 1996
United Kingdom	Accompanying measures	5011	Lack of cross-checks to the integrated system	– 871 565,48	0,00	– 871 565,48	1997 to 1998
United Kingdom	Accompanying measures	5012	Insufficient level of on-farm inspection	– 102 012,08	0,00	– 102 012,08	1997
United Kingdom	Accompanying measures	5011	Lack of cross-checks to the integrated system	– 136 827,72	0,00	– 136 827,72	1997 to 1998
United Kingdom	Accompanying measures	5012	Insufficient level of on-farm inspection	– 103 984,42	0,00	– 103 984,42	1997
United Kingdom	Arable crops	Various	Inadequate administrative controls — Wales	– 389 240,31	0,00	– 389 240,31	1997
United Kingdom	Arable crops	1040	Error in the calculation of base area overshoot	– 2 407 995,87	0,00	– 2 407 995,87	1997
			Total	**– 21 035 134,28**	**– 35 330,64**	**– 20 999 803,64**	