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COMMISSION DECISION

of 24 September 2009

excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

(notified under document C(2009) 7044)

(Only the Czech, Dutch, English, Finnish, French, German, Greek, Hungarian, Italian, Lithuanian, Maltese, Polish, Portuguese, Slovenian and Spanish texts are authentic)

(2009/721/EC)

(OJ L 257, 30.9.2009, p. 28)

Corrected by:

►C1 Corrigendum, OJ L 322, 9.12.2009, p. 40 (2009/721/EC)

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COMMISSION DECISION

of 24 September 2009

excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

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(2009/721/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy [1], and in particular Article 7(4) thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [2], and in particular Article 31 thereof,

Having consulted the Committee on the Agricultural Funds,

Whereas:

(1) Under Article 7(4) of Regulation (EC) No 1258/1999, and Article 31 of Regulation (EC) No 1290/2005, the Commission is to carry out the necessary verifications, communicate to the Member States the results of these verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.

(2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the report issued on the outcome has been examined by the Commission.

(3) Under Regulation (EC) No 1258/1999 and Regulation (EC) No 1290/2005, only agricultural expenditure which has been incurred in a way that has not infringed Community rules may be financed.

(4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGGF Guarantee Section, the European Agricultural Guarantee Fund, hereinafter referred to as EAGF, and under the European Agricultural Fund for Rural Development, hereinafter referred to as EAFRD.

(5) The amounts that are not recognised as being chargeable to the EAGGF Guarantee Section, the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred

[1] OJ L 160, 26.6.1999, p. 103.
[2] OJ L 209, 11.8.2005, p. 1.

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more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

(6) As regards the cases covered by this Decision, the assessment of the amounts to be excluded on grounds of non-compliance with Community rules was notified by the Commission to the Member States in a summary report on the subject.

(7) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice in cases pending on 6 January 2009 and relating to its content,

HAS ADOPTED THIS DECISION:

Article 1

The expenditure itemised in the Annex hereto that has been incurred by the Member States' accredited paying agencies and declared under the EAGGF Guarantee Section, under the EAGF or under the EAFRD shall be excluded from Community financing because it does not comply with Community rules.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Republic of Finland and the United Kingdom of Great Britain and Northern Ireland.

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ANNEX

BUDGET ITEM 6 7 0 1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
AT	Cross-compliance	2006-2007	Deficiencies concerning the system of application of reductions. Non-respect of Article 47 of Regulation (EC) No 796/2004 for cattle and sheep holders	flat-rate	5	EUR	– 981 349,96	0,00	– 981 349,96
AT	Cross-compliance	2007	Non-respect of Article 47 of Regulation (EC) No 796/2004 for farmers with bovine and/or sheep and goats	one-off		EUR	– 530 810,86	0,00	– 530 810,86
						Total AT	**–1 512 160,82**	**0,00**	**–1 512 160,82**
BE	Certification	2004	Extrapolation of random error	one-off		EUR	–98 303,45	0,00	–98 303,45
BE	Certification	2005	Extrapolation of random error	one-off		EUR	– 260 740,00	0,00	– 260 740,00
						Total BE	**– 359 043,45**	**0,00**	**– 359 043,45**
CZ	Milk powder for casein	2004	Wrong timing of samples taking and inappropriate product storage	flat-rate	5	CZK	–2 653 522,92	0,00	–2 653 522,92
CZ	Milk powder for casein	2005	Wrong timing of samples taking and inappropriate product storage	flat-rate	5	CZK	–2 723 245,64	0,00	–2 723 245,64
						Total CZ	**–5 376 768,56**	**0,00**	**–5 376 768,56**
DE	Cross-compliance	2006	Non-respect of Article 47 of Regulation (EC) No 796/2004	one-off		EUR	–82 051,60	0,00	–82 051,60
DE	Financial audit — Late payments	2007	Non-respect of payment deadlines	one-off		EUR	–65 908,59	–65 908,59	0,00
DE	Financial audit — Overshooting	2007	Overshooting of rural development allocations and correction due to clearance decisions	one-off		EUR	–1 286 683,79	–1 286 683,79	0,00

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
DE	Irregularities	2008	Reimbursement concerning irregularity cases	one-off		EUR	104 567,45	0,00	104,567.45
DE	Rural Development EAGGF Axis 2 (2000-2006, area related measures)	2006	Absence of cross-checks with central livestock databank in case of applications for agri-environmental measures with livestock density limitation as an eligibility condition	flat-rate	5	EUR	– 418 300,00	0,00	– 418 300,00
						Total DE	**–1 748 376,53**	**–1 352 592,38**	**– 395 784,15**
ES	Meat premiums — Ewe and goats	2003	Absence of on-the-spot-checks during first month of retention and their general poor quality	flat-rate	2	EUR	–2 071 611,91	0,00	–2 071 611,91
ES	Meat premiums — Ewe and goats	2004	Absence of on-the-spot-checks during first month of retention and their general poor quality	flat-rate	2	EUR	–2 021 847,48	0,00	–2 021 847,48
ES	Meat premiums — Ewe and goats	2005	Absence of on-the-spot-checks during first month of retention and their general poor quality	flat-rate	2	EUR	–2 008 918,46	0,00	–2 008 918,46
ES	Meat premiums — Ewe and goats	2006	Absence of on-the-spot-checks during first month of retention and their general poor quality	flat-rate	2	EUR	–1 512,05	0,00	–1 512,05
ES	Olive oil — Production aid	2003	Weaknesses in key and ancillary controls in Andalusia	flat-rate	2	EUR	–15 571 890,92	0,00	–15 571 890,92
ES	Olive oil — Production aid	2003	Weaknesses in key and ancillary controls	flat-rate	5	EUR	–7 493 167,92	0,00	–7 493 167,92
ES	Olive oil — Production aid	2003	Wrong calculation of sanctions as a result of inappropriate application of technical tolerance margins in Andalusia	one-off		EUR	–7 804 696,43	0,00	–7 804 696,43

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
ES	Olive oil — Production aid	2004	Weaknesses in key and ancillary controls in Andalusia	flat-rate	2	EUR	– 470 563,99	0,00	– 470 563,99
ES	Olive oil — Production aid	2004	Weaknesses in key and ancillary controls	flat-rate	5	EUR	– 120 076,26	0,00	– 120 076,26
ES	Olive oil — Production aid	2005	Weaknesses in key and ancillary controls in Andalusia	flat-rate	2	EUR	– 127 706,94	0,00	– 127 706,94
ES	Olive oil — Production aid	2005	Weaknesses in key and ancillary controls	flat-rate	5	EUR	–35 516,52	0,00	–35 516,52
ES	Olive oil — Production aid	2006	Weaknesses in key and ancillary controls in Andalusia	flat-rate	2	EUR	– 102 574,75	0,00	– 102 574,75
ES	Olive oil — Production aid	2006	Weaknesses in key and ancillary controls	flat-rate	5	EUR	–14 813,23	0,00	–14 813,23
ES	Olive oil — Production refund on olive oil for preserved food	2003	Insufficient control instructions and supervision run by Galician paying agency resulting in inappropriate quality and quantity of controls	flat-rate	2	EUR	–56 556,66	0,00	–56 556,66
ES	Olive oil — Production refund on olive oil for preserved food	2004	Insufficient control instructions and supervision run by Galician paying agency resulting in inappropriate quality and quantity of controls	flat-rate	2	EUR	– 247 607,45	0,00	– 247 607,45
ES	Olive oil — Production refund on olive oil for preserved food	2005	Insufficient control instructions and supervision run by Galician paying agency resulting in inappropriate quality and quantity of controls	flat-rate	2	EUR	– 158 115,39	0,00	– 158 115,39

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
ES	Olive oil — Production refund on olive oil for preserved food	2006	Insufficient control instructions and supervision run by Galician paying agency resulting in inappropriate quality and quantity of controls	flat-rate	2	EUR	– 199 478,40	0,00	– 199 478,40
ES	Olive oil — Production refund on olive oil for preserved food	2007	Insufficient control instructions and supervision run by Galician paying agency resulting in inappropriate quality and quantity of controls	flat-rate	2	EUR	–1 508,41	0,00	–1 508,41
ES	RD Guarantee Accompanying Measures (area related measures)	2004	Insufficient quality of on-the-spot checks and control reports. Only two good farming practices commitments checked	flat-rate	5	EUR	– 727 721,00	0,00	– 727 721,00
ES	RD Guarantee Accompanying Measures (area related measures)	2005	Insufficient quality of on-the-spot checks and control reports. Only two good farming practices commitments checked	flat-rate	5	EUR	–1 019 192,00	0,00	–1 019 192,00
						Total ES	**–40 255 076,17**	**0,00**	**–40 255 076,17**
FI	Meat premiums — Bovines	2004	Wrong calculation of sanctions concerning suckler cows	one-off		EUR	–2 902,49	0,00	–2 902,49
FI	Meat premiums — Bovines	2004	Late start of controls in 2003. Wrong calculation of sanctions concerning suckler cows	flat-rate	5	EUR	–51 722,18	0,00	–51 722,18
FI	Meat premiums — Bovines	2005	Wrong calculation of sanctions concerning suckler cows	one-off		EUR	–3 472,54	0,00	–3 472,54

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
FI	Meat premiums — Bovines	2006	Wrong calculation of sanctions concerning suckler cows	one-off		EUR	–2 225,89	0,00	–2 225,89
						Total FI	**–60 323,10**	**0,00**	**–60 323,10**
FR	Cross-compliance	2006	Claim year 2006: system of application of reductions and sanctions not in conformity with Regulation (EC) No 796/2004. Weaknesses in on-the-spot checks	flat rate	10	EUR	–74 768,22	0,00	–74 768,22
FR	Cross-compliance	2006	Claim year 2005: system of application of reductions and sanctions not in conformity with Regulation (EC) No 796/2004. Weaknesses in on-the-spot checks	flat rate	10	EUR	–22 865 398,47	0,00	–22 865 398,47
FR	Cross-compliance	2007	Claim year 2006: system of application of reductions and sanctions not in conformity with Regulation (EC) No 796/2004. Weaknesses in on-the-spot checks	flat rate	10	EUR	–48 018 996,45	0,00	–48 018 996,45
FR	Cross-compliance	2007	Claim year 2005: system of application of reductions and sanctions not in conformity with Regulation (EC) No 796/2004. Weaknesses in on-the-spot checks	flat rate	10	EUR	–9 305,52	0,00	–9 305,52
						Total FR	**–70 968 468,66**	**0,00**	**–70 968 468,66**
GB	Financial audit — Late payments	2006	Non-respect of payment deadlines	one-off		EUR	–5 732 301,16	–5 732 301,16	0,00
GB	Financial audit — Overshooting	2006	Overshooting of rural development allocations	one-off		EUR	– 784 708,59	0,00	– 784 708,59

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
GB	Financial audit — Overshooting	2006	Overshooting of rural development allocations and correction of milk levies	one-off		EUR	–4 423 891,69	–4 423 891,69	0,00
						Total GB	**–10 940 901,44**	**–10 156 192,85**	**– 784 708,59**
GR	Financial audit — Late payments	2006	Non-respect of payment deadlines	one-off		EUR	–4 553 141,32	–4 553 141,32	0,00
GR	Financial audit — Overshooting	2006	Overshooting of financial ceilings, allocations and correction of milk levies	one-off		EUR	–8 746 881,86	–8 746 881,86	0,00
GR	Financial audit — Overshooting	2006	Overshooting of financial ceilings	one-off		EUR	–1 841 695,81	0,00	–1 841 695,81
GR	Fruit and vegetables — Tomato processing	2006	Weaknesses in area, accounting and administrative controls	flat-rate	5	EUR	–1 517 924,28	0,00	–1 517 924,28
GR	Olive oil — Improvement of quality of olive oil	2004	Overshooting of financial ceilings	one-off		EUR	– 337 272,64	0,00	– 337 272,64
GR	Public storage — Rice	2006	Improper time of weighing the stock and assessing missing quantities which led to undue costs of storage	one-off		EUR	– 110 459,51	0,00	– 110 459,51
GR	Public storage — Rice	2007	Improper time of weighing the stock and assessing missing quantities which led to undue costs of storage	one-off		EUR	–55 227,40	0,00	–55 227,40
						Total GR	**–17 162 602,82**	**–13 300 023,18**	**–3 862 579,64**
HU	Direct payments	2005	Claim year 2004 — Weaknesses in LPIS	flat-rate	2	HUF	– 159 697 460,46	0,00	– 159 697 460,46

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
HU	Direct payments	2005	Claim year 2004 — Weaknesses in LPIS, insufficient control of GAEC	flat-rate	2	HUF	–1 565 085 360,96	0,00	–1 565 085 360,96
HU	Direct payments	2006	Claim year 2004 — Weaknesses in LPIS	flat-rate	2	HUF	– 974 468,50	0,00	– 974 468,50
HU	Direct payments	2006	Claim year 2004 — Weaknesses in LPIS, insufficient control of GAEC	flat-rate	2	HUF	–2 111 378,44	0,00	–2 111 378,44
HU	Direct payments	2006	Claim year 2005 — Weaknesses in LPIS-GIS	flat-rate	2	HUF	–1 874 226 638,20	0,00	–1 874 226 638,20
HU	RD Guarantee Accompanying Measures (area related measures)	2005	Cross-checks with animal data base not satisfactory	one-off		HUF	–42 638 662,00	0,00	–42 638 662,00
						Total HU	**–3 644 733 968,56**	**0,00**	**–3 644 733 968,56**
IE	Cross-compliance	2006	Non-respect of Article 47 of Regulation (EC) No 796/2004	flat rate	2	EUR	– 707 810,71	0,00	– 707 810,71
IE	Cross-compliance	2007	Non-respect of Article 47 of Regulation (EC) No 796/2004	flat rate	2	EUR	–7 117,53	0,00	–7 117,53
						Total IE	**– 714 928,24**	**0,00**	**– 714 928,24**
IT	Export refunds — Sugar and isoglucose	2003	Weaknesses in physical checks	flat rate	2	EUR	– 620 190,92	0,00	– 620 190,92
IT	Export refunds — Sugar and isoglucose	2003	Payments made for sugar imported from the Balkans	one-off		EUR	–38 460,42	0,00	–38 460,42
IT	Export refunds — Sugar and isoglucose	2004	Weaknesses in physical checks	flat-rate	2	EUR	– 521 176,14	0,00	– 521 176,14
IT	Export refunds — Sugar and isoglucose	2004	Payments made for sugar imported from the Balkans	one-off		EUR	– 149 226,45	0,00	– 149 226,45
IT	Export refunds — Sugar and isoglucose	2005	Weaknesses in physical checks	flat rate	2	EUR	–7 075,80	0,00	–7 075,80

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
IT	Fruit and vegetables — Citrus processing	2005	Various control weaknesses comprising insufficient quality of administrative, accounting and on-the-spot controls performed	flat rate	5	EUR	–2 434 173,33	0,00	–2 434 173,33
IT	Fruit and vegetables — Citrus processing	2006	Various control weaknesses comprising insufficient quality of administrative, accounting and on-the-spot controls performed	flat rate	5	EUR	–1 105 506,48	0,00	–1 105 506,48
IT	Irregularities	2008	Reimbursement concerning irregularity cases	one-off		EUR	44 226,30	0,00	44 226,30
IT	Olive oil — Restitution conserves	2003	Insufficient control instructions and supervision given by SAISA paying agency resulting in inappropriate quality and quantity of controls	flat rate	2	EUR	–52 085,75	0,00	–52 085,75
IT	Olive oil — Restitution conserves	2004	Insufficient control instructions and supervision given by SAISA paying agency resulting in inappropriate quality and quantity of controls	flat rate	2	EUR	– 220 175,36	0,00	– 220 175,36
IT	Olive oil — Restitution conserves	2005	Insufficient control instructions and supervision given by SAISA paying agency resulting in inappropriate quality and quantity of controls	flat rate	2	EUR	– 213 470,02	0,00	– 213 470,02
IT	Olive oil — Restitution conserves	2006	Insufficient control instructions and supervision given by SAISA paying agency resulting in inappropriate quality and quantity of controls	flat rate	2	EUR	–85 920,81	0,00	–85 920,81

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
IT	Olive oil — Restitution conserves	2007	Insufficient control instructions and supervision given by SAISA paying agency resulting in inappropriate quality and quantity of controls	flat rate	2	EUR	–2 378,19	0,00	–2 378,19
						Total IT	**–5 405 613,38**	**0,00**	**–5 405 613,38**
LT	Direct payments	2005	Weaknesses in LPIS system and on-the-spot checks and insufficient control of GAEC	flat rate	2	LTL	–8 187 386,50	0,00	–8 187 386,50
LT	Direct payments	2006	Weaknesses in LPIS system and on-the-spot checks and insufficient control of GAEC	flat rate	2	LTL	– 329,75	0,00	– 329,75
						Total LT	**–8 187 716,25**	**0,00**	**–8 187 716,25**
LU	Direct payments	2006	Wrong calculation of the rights for single-area payments using improper regional average	one-off		EUR	–3 834,18	0,00	–3 834,18
LU	Direct payments	2007	Wrong calculation of the rights for single-area payments using improper regional average	one-off		EUR	– 513,28	0,00	– 513,28
						Total LU	**–4 347,46**	**0,00**	**–4 347,46**
MT	Financial audit — Overshooting	2007	Overshooting of financial ceilings	one-off		EUR	–16 690,38	–16 690,38	0,00
						Total MT	**–16 690,38**	**–16 690,38**	**0,00**
NL	Direct payments	2006	Weaknesses in the LPIS-GIS, in administrative and on-the-spot checks and in the application of the regulatory sanctions	one-off		EUR	–5 538 453,00	0,00	–5 538 453,00

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
NL	Direct payments	2007	Weaknesses in the LPIS-GIS, in administrative and on-the-spot checks and in the application of the regulatory sanctions	one-off		EUR	–5 866 224,00	0,00	–5 866 224,00
NL	Direct payments	2008	Weaknesses in the LPIS-GIS, in administrative and on-the-spot checks and in the application of the regulatory sanctions	one-off		EUR	–5 226 404,00	0,00	–5 226 404,00
NL	Export refunds — Sugar and isoglucose	2001	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	– 392 282,80	0,00	– 392 282,80
NL	Export refunds — Sugar and isoglucose	2002	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	–5 601 293,13	0,00	–5 601 293,13
NL	Export refunds — Sugar and isoglucose	2003	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	–1 215 943,72	0,00	–1 215 943,72
NL	Export refunds and food aid outside the EU	2001	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	– 137 829,09	0,00	– 137 829,09
NL	Export refunds and food aid outside the EU	2002	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	–1 968 021,91	0,00	–1 968 021,91
NL	Export refunds and food aid outside the EU	2003	Insufficient quantity of substitution checks in customs offices in Rotterdam district	flat-rate	10	EUR	– 427 223,47	0,00	– 427 223,47

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
NL	Financial audit — Overshooting	2006	Overshooting of financial ceilings	one-off		EUR	–1 871 229,37	0,00	–1 871 229,37
						Total NL	**–28 244 904,49**	**0,00**	**–28 244 904,49**
PL	Rural Development EAGGF Axis 2 (2000-2006, area related measures)	2005	No cross-checks with animal database performed until the end of 2005. Poor quality of control reports. Not all agri-enviromental commitments checked. Lack of sanctions	flat-rate	5	PLN	–47 152 775,00	0,00	–47 152 775,00
						Total PL	**–47 152 775,00**	**0,00**	**–47 152 775,00**
PT	Certification	2001	Most likely error of overpayments	one-off		EUR	–2 073 170,00	–2 848 206,87	775 036,87
PT	Certification	2002	Most likely error of overpayments	one-off		EUR	–1 768 014,18	0,0	–1 768 014,18
PT	Certification	2002	Systematic error	one-off		EUR	– 455 084,30	0,0	– 455 084,30
PT	Certification	2003	Most likely error of overpayments	one-off		EUR	–2 056 200,00	0,0	–2 056 200,00
PT	Certification	2004	Most likely error of overpayments	one-off		EUR	– 226 000,00	0,0	– 226 000,00
PT	Certification	2005	Most likely error of overpayments	one-off		EUR	–2 147 000,00	0,0	–2 147 000,00
PT	Certification		Recoveries already reimbursed to the Community budget with regards to certification 2001-2005	one-off		EUR	134 701,72	0,0	134 701,72
PT	Cross-compliance	2006	Controls performed too late	flat-rate	5	EUR	– 727 228,53	0,0	– 727 228,53
PT	Cross-compliance	2007	Controls performed too late	flat-rate	5	EUR	–1 952,69	0,0	–1 952,69

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MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
PT	Export refunds — Sugar and isoglucose	2003	Minimum number of substitution checks in 2003 not reached in two customs offices	flat-rate	5	EUR	–16 434,84	0,0	–16 434,84
PT	Export refunds — Sugar and isoglucose	2004	Minimum number of substitution checks in 2003 not reached in two customs offices	flat-rate	5	EUR	–28 112,11	0,0	–28 112,11
PT	RD Guarantee Accompanying Measures (area related measures)	2004	Wrong sample selection for on-the spot checks and their limited scope not assuring minimum 5 % of beneficiaries checked annually	flat-rate	2	EUR	–1 264 084,00	0,0	–1 264 084,00
PT	RD Guarantee Accompanying Measures (area related measures)	2005	Wrong sample selection for on-the spot checks and their limited scope not assuring minimum 5 % of beneficiaries checked annually	flat-rate	2	EUR	–1 399 863,00	0,0	–1 399 863,00
						Total PT	**–12 028 441,93**	**–2 848 206,87**	**–9 180 235,06**
SI	Financial audit — Late payments	2007	Non-respect of payment deadlines	one-off		EUR	–11 173,87	–11 173,87	0,0
SI	Financial audit — Overshooting	2007	Overshooting of financial ceilings	one-off		EUR	–14 688,91	–14 688,91	0,0
						Total SI	**–25 862,78**	**–25 862,78**	**0,0**

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BUDGET ITEM 6 7 1 1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
DE	►C1 Rural Development EAFRD Axis 2 (2007 DE06RPO 019) ◄	2007	Absence of cross-checks with central livestock databank in case of applications for agri-environmental measures with livestock density limitation as an eligibility condition	flat-rate	5	EUR	– 350 800,00	0,0	– 350 800,00
						Total DE	**– 350 800,00**	**0,0**	**– 350 800,00**