This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

►B

COMMISSION DECISION

of 11 March 2010

excluding from European Union 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(2010) 1317)

(Only the Bulgarian, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Polish, Portuguese, Slovak, Spanish and Swedish texts are authentic)

(2010/152/EU)

(OJ L 63, 12.3.2010, p. 7)

Amended by:

		Official Journal		
		No	page	date
►M1	Commission Implementing Decision 2011/447/EU of 20 July 2011	L 191	25	22.7.2011

▼B

COMMISSION DECISION

of 11 March 2010

excluding from European Union 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(2010) 1317)

(Only the Bulgarian, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Polish, Portuguese, Slovak, Spanish and Swedish texts are authentic)

(2010/152/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 reports issued on the outcome have 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 European Union 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.

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

▼B

(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 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 European Union 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 30 September 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 European Union financing because it does not comply with European Union rules.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Grand Duchy of Luxembourg, the Republic of Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

▼B

ANNEX

BUDGET ITEM 6 7 0 1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
BE	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–593,30	–593,30	0,00
						Total BE	**–593,30**	**–593,30**	**0,00**
BG	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–10 969,94	–10 969,94	0,00
						Total BG	**–10 969,94**	**–10 969,94**	**0,00**
CY	Direct Payments	2005	Law quality and incorrect timing of on-the-spot checks, deficiencies in GAEC criteria controls Weak general control environment	flat-rate	10,00	EUR	–756 946,49	0,00	–756 946,49
						Total CY	**–756 946,49**	**0,00**	**–756 946,49**
DE	Direct Payments	2006	Wrong application of reductions and exclusions	one-off		EUR	–6 712 699,14	0,00	–6 712 699,14
DE	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–37 390,29	–37 390,29	0,00
						Total DE	**–6 750 089,43**	**–37 390,29**	**–6 712 699,14**
DK	Cross Compliance	2006	Insufficient quantity and quality of key and ancillary controls	flat-rate	5,00	DKK	–10 302 438,99	0,00	–10 302 438,99
DK	Cross Compliance	2006	Insufficient quantity and quality of key and ancillary controls	one-off		DKK	–495 596,61	0,00	–495 596,61
DK	Cross Compliance	2007	Compensation following adjustments made by the MS in annual declarations			DKK	16 823,86	0,00	16 823,86
DK	Cross Compliance	2007	Insufficient quantity and quality of key and ancillary controls	flat-rate	5,00	EUR	–2 912 878,81	0,00	–2 912 878,81
DK	Meat Premiums — Bovines	2003	Insufficient quantity of on-the-spot checks	flat-rate	2,00	DKK	–8 883 403,83	0,00	–8 883 403,83

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
DK	Meat Premiums — Bovines	2005	Insufficient quantity of on-the-spot checks	flat-rate	2,00	DKK	–40 706,28	0,00	–40 706,28
DK	Meat Premiums — Bovines	2005	Non-respect of definition of suckler cow	one-off		EUR	–229 600,00	0,00	–229 600,00
DK	Meat Premiums — Bovines	2004	Insufficient quantity of on-the-spot checks	flat-rate	2,00	DKK	–7 410,47	0,00	–7 410,47
DK	Meat Premiums — Bovines	2004	Compensation following adjustments made by the MS in annual declarations			EUR	1 363,55	0,00	1 363,55
DK	Meat Premiums — Bovines	2004	Non-respect of definition of suckler cow	one-off		EUR	–164 800,00	0,00	–164 800,00
DK	Meat Premiums — Bovines	2005	Compensation following adjustments made by the MS in annual declarations			EUR	2 519,93	0,00	2 519,93
DK	Meat Premiums — Bovines	2006	Compensation following adjustments made by the MS in annual declarations			DKK	9 238,20	0,00	9 238,20
						Total DK (EUR)	**–3 303 395,33**	**0,00**	**–3 303 395,33**
						Total DK (DKK)	**–19 703 494,12**	**0,00**	**–19 703 494,12**
EE	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–30 242,24	–30 242,24	0,00
						Total EE	**–30 242,24**	**–30 242,24**	**0,00**
ES	Clearance of accounts	2004	Unrecoverable debt	one-off		EUR	–12 466,39	0,00	–12 466,39
ES	Cross Compliance	2006	Lack of on-the-spot checks	flat-rate	10,00	EUR	–2 226 313,51	0,00	–2 226 313,51
ES	Cross Compliance	2007	Lack of on-the-spot checks	flat-rate	10,00	EUR	–18 615,65	0,00	–18 615,65

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
ES	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–3 919 231,56	–4 103 814,39	184 582,83
ES	Financial audit — Overshooting	2008	Ineligible expenditure, milk levy and failure to repay amounts due to cross-compliance	one-off		EUR	8 318,45	8 318,45	0,00
ES	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–823 800,98	–823 800,98	0,00
ES	Fruit and Vegetables — Operational Programmes	2004	Ineligible cost of environmental management of packaging	one-off		EUR	–3 929 919,02	0,00	–3 929 919,02
ES	Fruit and Vegetables — Operational Programmes	2005	Ineligible cost of environmental management of packaging	one-off		EUR	–14 719 270,21	0,00	–14 719 270,21
ES	Fruit and Vegetables — Operational Programmes	2006	Ineligible cost of environmental management of packaging	one-off		EUR	–17 337 716,29	0,00	–17 337 716,29
ES	Fruit and Vegetables — Producer Groups	2003	Ineligible cost of environmental management of packaging	one-off		EUR	–1 243 226,69	0,00	–1 243 226,69
ES	Fruit and Vegetables — Producer Groups	2003	Weaknesses in the key control (insufficient checks on double funding)	flat-rate	5,00	EUR	–2 130 607,74	0,00	–2 130 607,74
ES	Fruit and Vegetables — Producer Groups	2004	Ineligible cost of environmental management of packaging	one-off		EUR	–1 096 997,97	0,00	–1 096 997,97
ES	Fruit and Vegetables — Producer Groups	2004	Weaknesses in the key control (insufficient checks on double funding)	flat-rate	5,00	EUR	–2 496 111,63	0,00	–2 496 111,63
ES	Fruit and Vegetables — Producer Groups	2005	Weaknesses in the key control (insufficient checks on double funding)	flat-rate	5,00	EUR	–2 359 546,06	0,00	–2 359 546,06
ES	Fruit and Vegetables — Producer Groups	2006	Weaknesses in the key control (insufficient checks on double funding)	flat-rate	5,00	EUR	–2 148 564,48	0,00	–2 148 564,48
ES	Hemp — production aid	1997	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	10,00	EUR	112 677,49	0,00	112 677,49

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
ES	Hemp — production aid	1998	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	10,00	EUR	290 132,36	0,00	290 132,36
ES	Hemp — production aid	1999	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	10,00	EUR	220,24	0,00	220,24
ES	Hemp — production aid	1999	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	25,00	EUR	3 135 672,08	0,00	3 135 672,08
ES	Hemp — production aid	2000	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	25,00	EUR	1 417 423,82	0,00	1 417 423,82
ES	Hemp — production aid	2001	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	25,00	EUR	331 466,05	0,00	331 466,05
ES	Hemp — production aid	2002	Reimbursement following judgment of Court of Justice in the case T-259/05	flat-rate	25,00	EUR	–1 014,83	0,00	–1 014,83
						Total ES	**–49 167 492,52**	**–4 919 296,92**	**–44 248 195,60**
FI	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–2 432,42	–2 432,42	0,00
						Total FI	**–2 432,42**	**–2 432,42**	**0,00**
FR	Clearance of accounts	2002	Debts management: non-recovery of debts	one-off		EUR	–256 801,47	0,00	–256 801,47
FR	Clearance of accounts	2002	Overshooting of ceilings	one-off		EUR	–464 310,98	0,00	–464 310,98
FR	Clearance of accounts	2004	Most likely error	one-off		EUR	–178 075,49	0,00	–178 075,49
FR	Clearance of accounts	2005	Debts management: non-recovery of debts	one-off		EUR	–66 012,51	0,00	–66 012,51
FR	Clearance of accounts	2005	Systematic error	one-off		EUR	–62 342,03	0,00	–62 342,03
FR	Dried Fodder	2005	Insufficient quantity of samples taken and low quality of their examination	flat-rate	2,00	EUR	–680 596,08	0,00	–680 596,08
FR	Dried Fodder	2006	Insufficient quantity of samples taken and low quality of their examination	flat-rate	2,00	EUR	–1 514 646,79	0,00	–1 514 646,79
FR	Dried Fodder	2007	Insufficient quantity of samples taken and low quality of their examination	flat-rate	2,00	EUR	–849 968,48	0,00	–849 968,48

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
FR	Fruit and Vegetables — Operational Programmes	2006	Ineligible cost of environmental management of packaging Personnel costs too high Insufficient justification for specific costs of certified plants	one-off		EUR	–205 654,66	0,00	–205 654,66
FR	Fruit and Vegetables — Operational Programmes	2007	Ineligible cost of environmental management of packaging Personnel costs too high Insufficient justification for specific costs of certified plants	one-off		EUR	–4 402 146,53	0,00	–4 402 146,53
FR	Fruit and Vegetables — Operational Programmes	2008	Ineligible cost of environmental management of packaging Personnel costs too high Insufficient justification for specific costs of certified plants	one-off		EUR	–2 250 805,13	0,00	–2 250 805,13
FR	Meat Premiums — Bovines	2003	Weaknes on the application of sanctions at national level	one-off		EUR	–2 175 736,00	0,00	–2 175 736,00
FR	Meat Premiums — Bovines	2004	Weaknes on the application of sanctions at national level	one-off		EUR	–1 586 850,00	0,00	–1 586 850,00
FR	Meat Premiums — Bovines	2004	Very weak control environment and absence of the suckler cow status of the herd	flat-rate	25,00	EUR	–1 825 745,07	0,00	–1 825 745,07
FR	Meat Premiums — Bovines	2004	Very weak control environment	flat-rate	10,00	EUR	–161 858,24	0,00	–161 858,24
FR	Meat Premiums — Bovines	2005	Very weak control environment and absence of the suckler cow status of the herd	flat-rate	25,00	EUR	–1 835 682,64	0,00	–1 835 682,64
FR	Meat Premiums — Bovines	2005	Very weak control environment	flat-rate	10,00	EUR	–171 143,00	0,00	–171 143,00
FR	Meat Premiums — Bovines	2006	Very weak control environment	flat-rate	25,00	EUR	–8 361,56	0,00	–8 361,56
FR	Meat Premiums — Bovines	2006	Very weak control environment	flat-rate	5,00	EUR	–86 986,20	0,00	–86 986,20
FR	Meat Premiums — Bovines	2006	Very weak control environment	flat-rate	10,00	EUR	–722 979,52	0,00	–722 979,52

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
						Total FR	**–19 506 702,38**	**0,00**	**–19 506 702,38**
GB	Direct Payments	2006	Incorrect application of reductions and exclusions	one-off		GBP	–8 122,33	0,00	–8 122,33
GB	Direct Payments	2007	Incorrect application of reductions and exclusions	one-off		GBP	–9 623,98	0,00	–9 623,98
GB	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–14 180 950,72	–14 311 495,63	130 544,91
GB	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–262 732,55	–262 732,55	0,00
GB	Rural Development EAGGF Axis 2	2005	Weaknesses in key checks and in adminitrative controls Insufficient checks of GAEC criteria and cross-checks with animal database	flat-rate	5,00	GBP	–36 364,00	0,00	–36 364,00
GB	Rural Development EAGGF Axis 2	2006	Weaknesses in key checks and in adminitrative controls Insufficient checks of GAEC criteria and cross-checks with animal database	flat-rate	5,00	GBP	–3 254 010,00	0,00	–3 254 010,00
						Total GB (GBP)	**–3 308 120,31**	**0,00**	**–3 308 120,31**
						Total GB (EUR)	**–14 443 683,27**	**–14 574 228,18**	**130 544,91**
GR	Food Aid within the Community	2005	Ineligible costs resulting from late withdrawals and late distribution	one-off		EUR	–1 310 306,02	0,00	–1 310 306,02
GR	Food Aid within the Community	2006	Ineligible costs resulting from late withdrawals and late distribution	one-off		EUR	–6 799 511,68	0,00	–6 799 511,68
GR	Food Aid within the Community	2007	Ineligible costs of storage resulting from late withdrawals	one-off		EUR	–220 830,34	0,00	–220 830,34
GR	Fruit and Vegetables — Operational Programmes	2005	Value of Marketed Production (VMP), used for calculating Community aid, wrongly established	one-off		EUR	–38 933,40	0,00	–38 933,40
GR	Fruit and Vegetables — Operational Programmes	2006	Value of Marketed Production (VMP), used for calculating Community aid, wrongly established	one-off		EUR	–127 757,63	0,00	–127 757,63

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
GR	Fruit and Vegetables — Operational Programmes	2007	Value of Marketed Production (VMP), used for calculating Community aid, wrongly established	one-off		EUR	–148 714,80	0,00	–148 714,80
GR	Cotton	2004	Weak control system. Deficiencies in the control of area and environmental measures	flat-rate	5,00	EUR	–12 022,67	0,00	–12 022,67
GR	Cotton	2004	Overshooting the production quantities permitted by the Regulations	one-off		EUR	–37 392,00	0,00	–37 392,00
GR	Cotton	2005	Weak control system. Deficiencies in the control of area and environmental measures	flat-rate	5,00	EUR	–34 573 887,48	0,00	–34 573 887,48
GR	Cotton	2005	Overshooting the production quantities permitted by the Regulations	one-off		EUR	–1 284 276,00	0,00	–1 284 276,00
GR	Cotton	2006	Weak control system. Deficiencies in the control of area and environmental measures	flat-rate	5,00	EUR	–68 134 305,29	0,00	–68 134 305,29
GR	Cotton	2006	Weak control system. Deficiencies in the control of area and environmental measures	one-off		EUR	–1 411 287,00	0,00	–1 411 287,00
GR	Olive Oil — Consumption Aid	1996	Reimbursement following judgment of Court of Justice in the case T-243/05	one-off		EUR	67 626,66	0,00	67 626,66
GR	Olive Oil — Consumption Aid	1997	Reimbursement following judgment of Court of Justice in the case T-243/05	one-off		EUR	116 091,92	0,00	116 091,92
GR	Olive Oil — Consumption Aid	1998	Reimbursement following judgment of Court of Justice in the case T-243/05	one-off		EUR	16 428,10	0,00	16 428,10
GR	RD Guarantee (area related measures)	2005	Persistent weaknesses in IACS system. Deficiencies in control reports. Delayed performance of on-the-spot checks	flat-rate	10,00	EUR	–8 498 907,00	0,00	–8 498 907,00
GR	RD Guarantee (area related measures)	2006	Persistent weaknesses in IACS system. Deficiencies in control reports. Delayed performance of on-the-spot checks	flat-rate	5,00	EUR	–349 453,00	0,00	–349 453,00

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
GR	RD Guarantee (area related measures)	2006	Persistent weaknesses in IACS system. Deficiencies in control reports. Delayed performance of on-the-spot checks	flat-rate	10,00	EUR	–6 168 408,00	0,00	–6 168 408,00
GR	RD Guarantee new measures	2005	Persistent weaknesses in IACS system. Deficiencies in control reports. Delayed performance of on-the-spot checks	flat-rate	10,00	EUR	–690 219,00	0,00	–690 219,00
GR	RD Guarantee new measures	2006	Persistent weaknesses in IACS system. Deficiencies in control reports. Delayed performance of on-the-spot checks	flat-rate	10,00	EUR	–2 816 729,00	0,00	–2 816 729,00
						Total GR	**–132 422 793,63**	**0,00**	**–132 422 793,63**
HU	Rural Development Guarantee	2005	Reimbursement due to double correction (under Commission Decision 2009/721/EC and recovery order GFO.09.025 concerning TRDI program 2004HU06GDO001)	one-off		HUF	42 638 662,00	0,00	42 638 662,00
						Total HU	**42 638 662,00**	**0,00**	**42 638 662,00**
IE	Dairy premium	2005	Non-application of aid reductions towards farmers lodging their aid applications after deadline	one-off		EUR	–367 181,29	0,00	–367 181,29
IE	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–152 676,24	–152 676,24	0,00
						Total IE	**–519 857,53**	**–152 676,24**	**–367 181,29**
IT	Financial audit — payment deadlines	2008	Ineligible expenditure	one-off		EUR	–9 345,00	–9 345,00	0,00
IT	Financial audit — payment deadlines	2008	Non-respect of payment deadlines	one-off		EUR	–1 877 812,65	–1 877 812,65	0,00
IT	Fruit and Vegetables — Operational Programmes	2007	Ineligible expenditure			EUR	–18 750,00	0,00	–18 750,00
						Total IT	**–1 905 907,65**	**–1 887 157,65**	**–18 750,00**
LU	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	–1 273,90	–1 273,90	0,00

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
LU	Meat Premiums — Bovines	2001	Lack of adminitrative controls concerning retention period. Lack of on-the-spot controls. Inappropriate calculation of sanctions	one-off		EUR	–18 292,47	0,00	–18 292,47
LU	Meat Premiums — Bovines	2002	Lack of adminitrative controls concerning retention period. Lack of on-the-spot controls. Inappropriate calculation of sanctions	one-off		EUR	–3 973,52	0,00	–3 973,52
LU	Meat Premiums — Bovines	2003	Lack of adminitrative controls concerning retention period. Lack of on-the-spot controls. Inappropriate calculation of sanctions	one-off		EUR	–150 184,70	0,00	–150 184,70
LU	Meat Premiums — Bovines	2004	Lack of adminitrative controls concerning retention period. Lack of on-the-spot controls. Inappropriate calculation of sanctions	one-off		EUR	–190 950,23	0,00	–190 950,23
						Total LU	**–364 674,82**	**–1 273,90**	**–363 400,92**
NL	Clearance of accounts	2000-04	Tested population errors	one-off		EUR	–481 542,94	0,00	–481 542,94
NL	Clearance of accounts	2004	Tested population errors	one-off		EUR	–46 697,81	0,00	–46 697,81
NL	Clearance of accounts	2005	Tested population errors	one-off		EUR	–402 695,00	0,00	–402 695,00
NL	Export Refunds	2003	Insuficient number of sustitution checks performed	flat-rate	2,00	EUR	–4 037 899,76	0,00	–4 037 899,76
NL	Export Refunds	2003	Insuficient number of sustitution checks performed	flat-rate	5,00	EUR	–4 083 396,09	0,00	–4 083 396,09
NL	Export Refunds	2004	Insuficient number of sustitution checks performed	flat-rate	2,00	EUR	–1 062 605,20	0,00	–1 062 605,20
NL	Export Refunds	2004	Insuficient number of sustitution checks performed	flat-rate	5,00	EUR	–1 193 119,34	0,00	–1 193 119,34
NL	Export Refunds	2005	Insuficient number of sustitution checks performed	flat-rate	5,00	EUR	–31 195,10	0,00	–31 195,10

▼B

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
NL	Financial audit — Overshooting	2007	Overshooting of financial ceilings	one-off		EUR	–914,70	0,00	–914,70
NL	Financial audit — Overshooting	2008	Ineligible expenditure	one-off		EUR	–91 807,12	–91 807,12	0,00
NL	Meat Premiums — Bovines	2004	Weaknesses in the management of the herd registers and of the supporting documents	flat-rate	2,00	EUR	–3 214 925,84	0,00	–3 214 925,84
NL	Meat Premiums — Bovines	2005	Weaknesses in the management of the herd registers and of the supporting documents	flat-rate	2,00	EUR	–3 559 908,74	0,00	–3 559 908,74
NL	Meat Premiums — Bovines	2006	Weaknesses in the management of the herd registers and of the supporting documents	flat-rate	2,00	EUR	–19 171,10	0,00	–19 171,10
						Total NL	**–18 225 878,74**	**–91 807,12**	**–18 134 071,62**
PL	Direct payments	2006	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	One-off		PLN	–87 534 475,32	0,00	–87 534 475,32
PL	Direct payments	2006	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	Flat rate	5,00	PLN	–11 811 934,21	0,00	–11 811 934,21

▼M1

▼M1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
PL	Direct payments	2007	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	Flat rate	5,00	EUR	–2 293 418,87	0,00	–2 293 418,87
PL	Direct payments	2007	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	One-off		EUR	–23 290 577,94	0,00	–23 290 577,94
PL	Financial audit — Overshooting	2008	Overshooting of financial ceilings	One-off		EUR	0,00	–1 894 213,61	1 894 213,61
						Total PL (PLN)	**–99 346 409,53**	**0,00**	**–99 346 409,53**
						Total PL (EUR)	**–25 583 996,81**	**–1 894 213,61**	**–23 689 783,20**

▼B

SE	Cross Compliance	2006	Insufficient quantity and quality of key and ancillary controls	flat-rate	5,00	SEK	–9 218 825,98	0,00	–9 218 825,98
SE	Cross Compliance	2007	Insufficient quantity and quality of key and ancillary controls	flat-rate	5,00	EUR	–2 137 710,17	0,00	–2 137 710,17
SE	**Financial audit — payment deadlines**	**2008**	**Non-respect of payment deadlines**	one-off		EUR	–35 584,38	–35 584,38	0,00
SE	**Financial audit — Overshooting**	**2008**	**Overshooting of financial ceilings**	one-off		EUR	–44,84	–44,84	0,00
Total SE (SEK)							–9 218 825,98	0,00	–9 218 825,98
Total SE (EUR)							–2 173 339,39	–35 629,22	–2 137 710,17

▼B

BUDGET ITEM 6500

▼M1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
PL	Rural Development EAGGF Transitional Instrument (2000-2006)	2005	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	Flat rate	5,00	PLN	–1 408 667,08	0,00	–1 408 667,08
PL	Rural Development EAGGF Transitional Instrument (2000-2006)	2006	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	One-off		PLN	–18 510 167,85	0,00	–18 510 167,85
PL	Rural Development EAGGF Transitional Instrument (2000-2006)	2006	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	Flat rate	5,00	PLN	–69 151 379,37	0,00	–69 151 379,37
PL	Rural Development EAGGF Transitional Instrument (2000-2006)	2007	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	One-off		PLN	–12 943 389,24	0,00	–12 943 389,24

▼M1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
PL	Rural Development EAGGF Transitional Instrument (2000-2006)	2007	Land parcel system not completely vectorised. Acceptance of ineligible land for payments. Too low number of on-the-spot checks in regions with high error rates. Erroneous application of provisions of intentional non-compliance.	Flat rate	5,00	PLN	–78 434 429,08	0,00	–78 434 429,08
						Total PL (PLN)	**–180 448 032,62**	**0,00**	**–180 448 032,62**

Grand total (PLN)	**–279 794 442,15**	**0,00**	**–279 794 442,15**
Grand total (EUR)	**–25 583 996,81**	**–1 894 213,61**	**–23 689 783,20**

▼B

MS	Programme	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
SK	RD Guarantee (programme 2004 SK 06 GDO 001)	2005	Incorrect control procedure resulting in insufficient controls within chosen samples	flat-rate	2,00	EUR	–1 249 561,00	0,00	–1 249 561,00
SK	RD Guarantee (programme 2004 SK 06 GDO 001)	2006	Incorrect control procedure resulting in insufficient controls within chosen samples	flat-rate	2,00	EUR	–1 784 419,00	0,00	–1 784 419,00
SK	RD Guarantee (programme 2004 SK 06 GDO 001)	2007	Incorrect control procedure resulting in insufficient controls within chosen samples	flat-rate	2,00	EUR	–933,00	0,00	–933,00
						Total SK	**–3 034 913,00**	**0,00**	**–3 034 913,00**

▼B

BUDGET ITEM 6 7 1 1

MS	Programme	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
GB	Rural Development Programme 2007UK06RPO001	2007	Weaknesses in key checks and in administrative controls Insufficient checks of GAEC criteria and cross-checks with animal database	flat-rate	5,00	EUR	–39 244,00	0,00	–39 244,00
						Total GB	**–39 244,00**	**0,00**	**–39 244,00**

BUDGET ITEM 05 07 01 07

MS	Programme	FY	Reason for correction	Type	%	Currency	Amount	Deductions already made	Financial impact
HU	Financial audit — Overshooting	2008	Ineligible expenditure	one-off		EUR	–5 622,81	–5 622,81	0,00
HU	Financial audit — Overshooting	2008	Overshooting of financial ceilings	one-off		EUR	21 511,01	–5 432,55	26 943,56
						Total HU (EUR)	**15 888,20**	**–11 055,36**	**26 943,56**
PT	Direct Payments	2004	Reimbursement following judgment of Court of Justice in the case T-50/07	one-off		EUR	1 983 698,00	0,00	1 983 698,00
PT	Flax — Production Aid	2001	Reimbursement following judgment of Court of Justice in the case T-183/06	one-off		EUR	3 135 348,71		3 135 348,71
						Total PT	**5 119 046,71**	**0,00**	**5 119 046,71**