COMMISSION DECISION

of 4 November 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) 7555)

(Only the Bulgarian, Czech, Danish, Dutch, English, French, German, Greek, Hungarian, Italian, Lithuanian, Polish, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic)

(2010/668/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) Pursuant to 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 Regulations (EC) No 1258/1999 and (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 EAGF and the 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 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 31 August 2010 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.

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

Article 2

This Decision is addressed to the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Lithuania, the Republic of Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 4 November 2010.

For the Commission
Dacian CIOLOŞ
Member of the Commission

ANNEX

BUDGET ITEM 6701 AD HOC 34

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BG	Area aids	2008	poor LPIS-GIS and on-the-spot controls	FLAT RATE	10	EUR	– 16 629 131,10	0,00	– 16 629 131,10
						Total BG (EUR)	**– 16 629 131,10**	**0,00**	**– 16 629 131,10**
CY	Financial audit - Overshooting	2009	exceeding of financial ceilings	ONE-OFF		EUR	– 320 385,91	– 320 385,91	0,00
						Total CY (EUR)	**– 320 385,91**	**– 320 385,91**	**0,00**
CZ	Export Refunds & Food Aid outside the EU	2004	insufficient number of samples for physical checks	FLAT RATE	5	EUR	– 207 934,24	0,00	– 207 934,24
CZ	Export Refunds & Food Aid outside the EU	2005	insufficient number of samples for physical checks	FLAT RATE	5	EUR	– 385 763,84	0,00	– 385 763,84
CZ	Export Refunds & Food Aid outside the EU	2006	insufficient number of samples for physical checks	FLAT RATE	5	EUR	– 76 644,28	0,00	– 76 644,28
						Total CZ (EUR)	**– 670 342,36**	**0,00**	**– 670 342,36**
DE	Financial audit - Late payments and payment deadlines	2009	late payments	ONE-OFF		EUR	– 17 700,87	– 17 700,87	0,00
DE	Financial audit - Overshooting	2009	Overshooting of financial ceilings, ineligible expenditure and reduction in accordance with clearance decision	ONE-OFF		EUR	– 1 971 342,57	– 1 971 342,57	0,00
DE	Clearance of accounts	2007	Clearance of 2007 accounts: total error exceeded the materiality level; Most likely Error	EXTRAPOLATED		EUR	– 342 858,52	0,00	– 342 858,52

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DE	Clearance of accounts	2007	Non-pursued recovery	ONE-OFF		EUR	– 28 585,26	0,00	– 28 585,26
DE	Clearance of accounts	2007	Financial clearance 2007: financial error in debtors' ledger	ONE-OFF		EUR	– 17 617,33	0,00	– 17 617,33
DE	Clearance of accounts	2007	Clearance of 2007 accounts: Most Likely Error	EXTRAPOLATED		EUR	– 23 324,14	0,00	– 23 324,14
DE	Clearance of accounts	2007	Clearance of 2007 accounts: known error	EXTRAPOLATED		EUR	– 1 091,19	0,00	– 1 091,19
						Total DE (EUR)	**– 2 402 519,88**	**– 1 989 043,44**	**– 413 476,44**
DK	Financial audit - Overshooting	2009	Overshooting of financial ceilings	ONE-OFF		EUR	– 3 921,96	– 3 921,96	0,00
						Total DK (EUR)	**– 3 921,96**	**– 3 921,96**	**0,00**
ES	Meat Premiums - Bovines	2006	lack of sanctions for animals with a missing slaughter date (bovine premia and Art. 69 payments)	ONE-OFF		EUR	– 126 294,37	0,00	– 126 294,37
ES	Other Direct Aid - Bovines	2007	lack of sanctions for animals with a missing slaughter date (bovine premia and Art. 69 payments)	ONE-OFF		EUR	– 26 323,44	0,00	– 26 323,44
ES	Financial audit - Late payments and payment deadlines	2009	Financial audit: late payments	ONE-OFF		EUR	– 4 376 321,75	– 4 376 321,75	0,00
ES	Financial audit - Overshooting	2009	Overshooting of financial ceilings, ineligible expenditure and recovery of the milk levy	ONE-OFF		EUR	– 383 419,21	– 383 419,21	0,00
						Total ES (EUR)	**– 4 912 358,77**	**– 4 759 740,96**	**– 152 617,81**

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Export refunds- Live animals	2006	deficiencies in the supervision of transports of live bovine animals eligible for export refunds	FLAT RATE	10	EUR	– 233 531,17	0,00	– 233 531,17
FR	Export refunds- Live animals	2007	deficiencies in the supervision of transports of live bovine animals eligible for export refunds	FLAT RATE	10	EUR	– 93 084,22	0,00	– 93 084,22
FR	Export refunds- Live animals	2008	deficiencies in the supervision of transports of live bovine animals eligible for export refunds	FLAT RATE	10	EUR	– 18 984,38	0,00	– 18 984,38
FR	Export refunds- Live animals	2009	deficiencies in the supervision of transports of live bovine animals eligible for export refunds	FLAT RATE	10	EUR	– 13 068,04	0,00	– 13 068,04
FR	Milk - Quota	2003	Exceeding the quotas	ONE-OFF		EUR	– 7 646 623,00	0,00	– 7 646 623,00
FR	Fishery Measures	2005	Non-conform sanction system	ONE-OFF		EUR	– 47 793,25	0,00	– 47 793,25
FR	Fishery Measures	2006	Non-conform sanction system	ONE-OFF		EUR	– 4 584,36	0,00	– 4 584,36
FR	Fishery Measures	2007	Non-conform sanction system	ONE-OFF		EUR	– 66 300,98	0,00	– 66 300,98
FR	Arable Crops	2006	Weaknesses in the procedures for on-the-spot controls.	FLAT RATE	2	EUR	– 5 938 935,20	0,00	– 5 938 935,20
FR	Arable Crops	2007	Weaknesses in the procedures for on-the-spot controls.	FLAT RATE	2	EUR	– 2 006 102,83	0,00	– 2 006 102,83
FR	Financial audit - Late payments and payment deadlines	2008	late payments	ONE-OFF		EUR	– 24 913,70	– 24 913,70	0,00

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Financial audit - Overshooting	2008	overshooting of financial ceilings	ONE-OFF		EUR	– 1 277 884,58	– 1 277 884,58	0,00
FR	Certification	2005	Financial clearance 2005 - Most likely error	ONE-OFF		EUR	– 3 385 578,07	0,00	– 3 385 578,07
FR	Clearance of accounts	2007	Financial clearance 2007: deficiencies related to the proof of arrival in the fruit sector	ONE-OFF		EUR	– 191 612,32	0,00	– 191 612,32
FR	Clearance of accounts	2007	Financial clearance 2007: deficiencies related to the proof of arrival	ONE-OFF		EUR	– 83 652,18	0,00	– 83 652,18
FR	Clearance of accounts	2007	Financial clearance 2007: deficiencies related to the proof of arrival in the vine sector	ONE-OFF		EUR	– 6 513,57	0,00	– 6 513,57
						Total FR (EUR)	**– 21 039 161,85**	**– 1 302 798,28**	**– 19 736 363,57**
GB	Financial audit - Overshooting	2009	exceeding of ceilings	ONE-OFF		EUR	– 17 583,27	– 17 583,27	0,00
GB	Financial audit - Late payments and payment deadlines	2009	late payments	ONE-OFF		EUR	– 3 761 659,41	– 3 761 659,41	0,00
						Total GB (EUR)	**– 3 779 242,68**	**– 3 779 242,68**	**0,00**
GR	Fruit and Vegetables - Dried grapes aid scheme	2003	Weaknesses in ancillary controls	FLAT RATE	2	EUR	– 1 893 244,19	0,00	– 1 893 244,19
GR	Fruit and Vegetables - Dried grapes aid scheme	2004	Weaknesses in ancillary controls	FLAT RATE	2	EUR	– 2 915,08	0,00	– 2 915,08
GR	Fruit and Vegetables - Dried grapes aid scheme	2004	Weaknesses in key controls	FLAT RATE	5	EUR	– 2 651 588,33	0,00	– 2 651 588,33

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Fruit and Vegetables - Dried grapes aid scheme	2004	Weaknesses in key controls	FLAT RATE	10	EUR	– 5 514 428,97	0,00	– 5 514 428,97
GR	Fruit and Vegetables - Dried grapes aid scheme	2005	Weaknesses in scheme management, management of vineyard register and with regard to reductions in the minimum yield	FLAT RATE	2	EUR	– 129,11	0,00	– 129,11
GR	Fruit and Vegetables - Dried grapes aid scheme	2005	Weaknesses in key controls	FLAT RATE	5	EUR	– 2 652 459,19	0,00	– 2 652 459,19
GR	Fruit and Vegetables - Dried grapes aid scheme	2005	Weaknesses in key controls	FLAT RATE	10	EUR	– 72 521,21	0,00	– 72 521,21
GR	Fruit and Vegetables - Dried grapes aid scheme	2005	Weaknesses in key controls	FLAT RATE	25	EUR	– 15 013 342,96	0,00	– 15 013 342,96
GR	Fruit and Vegetables - Dried grapes aid scheme	2006	Weaknesses in scheme management, management of vineyard register and with regard to reductions in the minimum yield	FLAT RATE	2	EUR	– 2 140,06	0,00	– 2 140,06
GR	Fruit and Vegetables - Dried grapes aid scheme	2006	Weaknesses in key controls	FLAT RATE	5	EUR	– 6 902,48	0,00	– 6 902,48
GR	Fruit and Vegetables - Dried grapes aid scheme	2006	Weaknesses in key controls	FLAT RATE	10	EUR	117,11	0,00	117,11
GR	Fruit and Vegetables - Dried grapes aid scheme	2006	Weaknesses in key controls	FLAT RATE	25	EUR	– 26 702 055,52	0,00	– 26 702 055,52
GR	Fruit and Vegetables - Dried grapes aid scheme	2007	Weaknesses in key controls	FLAT RATE	5	EUR	– 8 122,42	0,00	– 8 122,42
GR	Fruit and Vegetables - Dried grapes aid scheme	2007	Weaknesses in key controls	FLAT RATE	10	EUR	– 3 615,33	0,00	– 3 615,33

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Fruit and Vegetables - Dried grapes aid scheme	2007	Weaknesses in key controls	FLAT RATE	25	EUR	– 178 595,74	0,00	– 178 595,74
GR	Other Direct Aid - POSEI	1999	Weaknesses in the management of aid applications and in the control system	FLAT RATE	10	EUR	– 1 263 139,23	0,00	– 1 263 139,23
GR	Other Direct Aid - POSEI	2000	Weaknesses in the management of aid applications and in the control system	FLAT RATE	10	EUR	– 1 351 453,75	0,00	– 1 351 453,75
GR	Other Direct Aid - POSEI	2001	Weaknesses in the management of aid applications and in the control system	FLAT RATE	10	EUR	– 1 355 809,10	0,00	– 1 355 809,10
GR	Tobacco Premiums	2006	Late tobacco deliveries	ONE-OFF		EUR	– 6 108 114,95	0,00	– 6 108 114,95
GR	Tobacco Premiums	2006	Transfer of cultivation contracts	ONE-OFF		EUR	– 12 930 014,00	0,00	– 12 930 014,00
GR	Tobacco Premiums	2006	Approval of ineligible first processors	ONE-OFF		EUR	– 722 713,00	0,00	– 722 713,00
GR	Meat Premiums - Ewe and Goats	2004	Management and control weakness	FLAT RATE	10	EUR	– 25 128 277,52	0,00	– 25 128 277,52
GR	Meat Premiums - Ewe and Goats	2005	Management and control weakness	FLAT RATE	10	EUR	– 24 975 648,06	0,00	– 24 975 648,06
GR	Meat Premiums - Ewe and Goats	2006	Management and control weakness	FLAT RATE	10	EUR	– 62 666,39	0,00	– 62 666,39
GR	Other Direct Aid - Direct Payments	2007	poor LPIS-GIS and on-the-spot controls	FLAT RATE	10	EUR	– 189 954 152,86	0,00	– 189 954 152,86
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - except Ovines and Bovines	2007	poor LPIS-GIS and on-the-spot controls	FLAT RATE	10	EUR	– 4 478 362,23	0,00	– 4 478 362,23

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Cross Compliance	2006	weaknesses in the cross compliance management and controls	FLAT RATE	10	EUR	– 4 138 354,61	0,00	– 4 138 354,61
GR	Cross Compliance	2007	weaknesses in the cross compliance management and controls	FLAT RATE	10	EUR	– 29 267,04	0,00	– 29 267,04
GR	Financial audit - Late payments and payment deadlines	2007	late payment	ONE-OFF		EUR	– 1 819 599,31	– 1 819 599,31	0,00
GR	Financial audit - Overshooting	2007	exceeding of ceilings RD allocations	ONE-OFF		EUR	– 1 953 465,43	– 1 953 465,43	0,00
GR	Financial audit - Overshooting	2007	ineligible expenditure	ONE-OFF		EUR	– 4 910,61	– 4 910,61	0,00
GR	Financial audit - Overshooting	2008	exceeding of financial dealings	ONE-OFF		EUR	– 11 724,24	0,00	– 11 724,24
						Total GR (EUR)	**– 330 989 615,81**	**– 3 777 975,35**	**– 327 211 640,46**
IE	Financial audit - Late payments and payment deadlines	2009	late payments	ONE-OFF		EUR	– 133 757,17	– 133 757,17	0,00
						Total IE (EUR)	**– 133 757,17**	**– 133 757,17**	**0,00**
IT	Skimmed-milk powder for use as animal nutrition	2003	non- or incorrect application of regulatory aid reductions and sanctions	ONE-OFF		EUR	– 19 021,62	0,00	– 19 021,62
IT	Skimmed-milk powder for use as animal nutrition	2003	non- or incorrect application of regulatory aid reductions and sanctions	FLAT RATE	2	EUR	– 789 909,56	0,00	– 789 909,56
IT	Skimmed-milk powder for use as animal nutrition	2004	non- or incorrect application of regulatory aid reductions and sanctions	ONE-OFF		EUR	– 2 961,86	0,00	– 2 961,86
IT	Skimmed-milk powder for use as animal nutrition	2004	non- or incorrect application of regulatory aid reductions and sanctions	FLAT RATE	2	EUR	– 742 709,75	0,00	– 742 709,75

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Skimmed-milk powder for use as animal nutrition	2005	non- or incorrect application of regulatory aid reductions and sanctions	ONE-OFF		EUR	– 86 072,22	0,00	– 86 072,22
IT	Skimmed-milk powder for use as animal nutrition	2005	non- or incorrect application of regulatory aid reductions and sanctions	FLAT RATE	2	EUR	– 47 374,31	0,00	– 47 374,31
IT	Direct Payments	2005	weakness in the on the spot controls	FLAT RATE	5	EUR	– 595 287,34	0,00	– 595 287,34
IT	Direct Payments	2006	weakness in the on the spot controls	FLAT RATE	5	EUR	– 627 815,82	0,00	– 627 815,82
IT	Direct Payments	2007	weakness in the on the spot controls	FLAT RATE	5	EUR	– 36 181,44	0,00	– 36 181,44
IT	Direct Payments	2007	weakness in the control system	FLAT RATE	1,34	EUR	– 21 082 134,82	0,00	– 21 082 134,82
IT	Direct Payments	2007	incorrect calculation of sanctions	ONE-OFF		EUR	– 472 302,78	0,00	– 472 302,78
IT	Recoveries	2001-2002	Financial error in debtors' ledger	ONE-OFF		EUR	– 14 257 072,07	0,00	– 14 257 072,07
						Total IT (EUR)	**– 38 758 843,59**	**0,00**	**– 38 758 843,59**
LT	Certification	2006	Financial clearance 2006: known error	ONE-OFF		LTL	– 149 107,00	0,00	– 149 107,00
						Total LT (LTL)	**– 149 107,00**	**0,00**	**– 149 107,00**
NL	Potato starch	2003	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 5 295 327,28	0,00	– 5 295 327,28
NL	Potato starch	2004	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 5 424 788,14	0,00	– 5 424 788,14

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
NL	Potato starch	2005	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 5 871 686,22	0,00	– 5 871 686,22
NL	Potato starch	2006	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 5 973 168,71	0,00	– 5 973 168,71
NL	Potato starch	2007	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 3 059 136,00	0,00	– 3 059 136,00
NL	Potato starch	2008	weaknesses in the scheme management and control system	FLAT RATE	10	EUR	– 3 323 042,96	0,00	– 3 323 042,96
NL	Dried Fodder	2005	Weaknesses in sampling and weighing procedures	FLAT RATE	2	EUR	– 53 756,91	0,00	– 53 756,91
NL	Dried Fodder	2006	Non-application of the sanctions foreseen at Art. 29 of Reg. (EC) No 382/2005	ONE-OFF		EUR	– 51 192,24	0,00	– 51 192,24
NL	Dried Fodder	2006	Weaknesses in sampling and weighing procedures	FLAT RATE	2	EUR	– 111 139,56	0,00	– 111 139,56
NL	Dried Fodder	2007	Non-application of the sanctions foreseen at Art. 29 of Reg. (EC) No 382/2005	ONE-OFF		EUR	– 80 683,48	0,00	– 80 683,48
NL	Dried Fodder	2007	Weaknesses in sampling and weighing procedures	FLAT RATE	2	EUR	– 59 296,58	0,00	– 59 296,58
						Total NL (EUR)	**– 29 303 218,08**	**0,00**	**– 29 303 218,08**
PL	Public Storage - Sugar	2006	Incorrect booking of sugar removals	ONE-OFF		PLN	– 2 748 072,26	0,00	– 2 748 072,26
PL	Public Storage - Cereals	2006	Incorrect booking of cereals removals	ONE-OFF		PLN	– 1 181 799,38	0,00	– 1 181 799,38

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Public Storage - Cereals	2007	Incorrect booking of cereals removals	ONE-OFF		PLN	– 158 188,28	0,00	– 158 188,28
						Total PL (PLN)	**– 4 088 059,92**	**0,00**	**– 4 088 059,92**
PT	POSEI	2005	Insufficient number of on-the-spot checks	ONE-OFF		EUR	– 238 067,66	0,00	– 238 067,66
PT	POSEI	2006	Insufficient number of on-the-spot checks	ONE-OFF		EUR	– 239 045,63	0,00	– 239 045,63
PT	POSEI	2007	Insufficient number of on-the-spot checks	ONE-OFF		EUR	– 266 137,96	0,00	– 266 137,96
PT	Meat Premiums - Ewe and Goats	2004	Aid paid to farmers with less than 10 rights.	ONE-OFF		EUR	– 150 518,33	0,00	– 150 518,33
PT	Meat Premiums - Ewe and Goats	2004	Neutralisation of double impact of one-off/ flat-rate correction	ONE-OFF		EUR	3 010,36	0,00	3 010,36
PT	Meat Premiums - Ewe and Goats	2004	weaknesses regarding on-farm registers	FLAT RATE	2	EUR	– 704 557,25	0,00	– 704 557,25
PT	Meat Premiums - Ewe and Goats	2005	Aid paid to farmers with less than 10 rights.	ONE-OFF		EUR	– 136 490,69	0,00	– 136 490,69
PT	Meat Premiums - Ewe and Goats	2005	Neutralisation of double impact of one-off/ flat-rate correction	ONE-OFF		EUR	2 729,81	0,00	2 729,81
PT	Meat Premiums - Ewe and Goats	2005	weaknesses regarding on-farm registers	FLAT RATE	2	EUR	– 1 221 522,57	0,00	– 1 221 522,57
PT	Meat Premiums - Ewe and Goats	2006	Aid paid to farmers with less than 10 rights.	ONE-OFF		EUR	– 10 716,86	0,00	– 10 716,86
PT	Meat Premiums - Ewe and Goats	2006	Neutralisation of double impact of one-off/ flat-rate correction	ONE-OFF		EUR	426,48	0,00	426,48

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Meat Premiums - Ewe and Goats	2006	weaknesses regarding on-farm registers	FLAT RATE	2	EUR	– 543 239,48	0,00	– 543 239,48
PT	Arable Crops	2005	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	2	EUR	– 77 320,99	0,00	– 77 320,99
PT	Arable Crops	2006	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	2	EUR	– 687,65	0,00	– 687,65
PT	RD Guarantee Accompanying Measures (area related measures)	2006	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	– 10 488 632,26	0,00	– 10 488 632,26
PT	Arable Crops	2006	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	– 13 996 538,00	0,00	– 13 996 538,00
PT	RD Guarantee new measures	2006	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	349 379,51	0,00	349 379,51
PT	Additional Amounts of Aid	2007	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	– 248 208,61	0,00	– 248 208,61
PT	Other Direct Aid - Direct Payments	2007	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	– 16 015 420,09	0,00	– 16 015 420,09
PT	Financial audit - Late payments and payment deadlines	2008	late payments	ONE-OFF	0	EUR	– 148 413,94	– 148 413,94	0,00
PT	Financial audit - Overshooting	2009	Financial Audit - exceeding of ceilings	ONE-OFF		EUR	– 96 189,49	– 96 189,49	0,00

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Financial audit - Late payments and payment deadlines	2009	Financial Audit - late payments	ONE-OFF		EUR	– 286 327,01	– 286 327,01	0,00
PT	Clearance of accounts	2006	Financial clearance 2006: most likely error	ONE-OFF		EUR	– 653 833,00	0,00	– 653 833,00
PT	Clearance of accounts	2006	Financial clearance 2006: systematic error	ONE-OFF		EUR	– 197 091,00	0,00	– 197 091,00
PT	Clearance of accounts	2007	Financial clearance 2007: Most likely error	ONE-OFF		EUR	– 156 607,00	0,00	– 156 607,00
PT	Clearance of accounts	2007	Financial clearance 2007: Systematic error	ONE-OFF		EUR	– 2 334,00	0,00	– 2 334,00
						Total PT (EUR)	**– 45 522 353,31**	**– 530 930,44**	**– 44 991 422,87**
RO	Direct Payments	2008	weaknesses in the functioning of LPIS-GIS	FLAT RATE	10	EUR	– 41 707 099,00	0,00	– 41 707 099,00
RO	Financial audit - Late payments and payment deadlines	2008	late payments	ONE-OFF		EUR	– 4 659 620,91	– 8 629 639,25	3 970 018,34
						Total RO (EUR)	**– 46 366 719,91**	**– 8 629 639,25**	**– 37 737 080,66**
SE	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - except Ovines and Bovines	2009	overshooting of financial ceilings	ONE-OFF	0	EUR	– 13 177,13	– 13 177,13	0,00
						Total SE (EUR)	**– 13 177,13**	**– 13 177,13**	**0,00**
SI	Meat Premiums - Bovines	2005	Weaknesses in the on-the-spot controls for suckler cow premium	FLAT RATE	2	SIT	– 29 466 458,00	0,00	– 29 466 458,00
SI	Meat Premiums - Bovines	2005	Animals slaughtered before 1.5.2004	ONE-OFF		SIT	– 677 017 295,96	0,00	– 677 017 295,96

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SI	Meat Premiums - Bovines	2005	Neutralisation of double impact of one-off/ flat rate correction	ONE-OFF		SIT	33 850 864,80	0,00	33 850 864,80
SI	Meat Premiums - Bovines	2005	Weaknesses in the on-the-spot controls for special beef premium and slaughter premium	FLAT RATE	5	SIT	– 77 950 627,83	0,00	– 77 950 627,83
SI	Meat Premiums - Bovines	2006	Weaknesses in the on-the-spot controls for suckler cow premium	FLAT RATE	2	SIT	– 28 359 536,07	0,00	– 28 359 536,07
SI	Meat Premiums - Bovines	2006	Weaknesses in the on-the-spot controls for special beef premium and slaughter premium	FLAT RATE	5	SIT	– 98 115 706,03	0,00	– 98 115 706,03
SI	Meat Premiums - Ewe and Goats	2005	payment of aid to farmers with less than 10 ovine quota rights	ONE-OFF		SIT	– 11 799 120,10	0,00	– 11 799 120,10
SI	Meat Premiums - Ewe and Goats	2005	Neutralisation of double impact of one-off/ flat rate correction	ONE-OFF		SIT	589 956,01	0,00	589 956,01
SI	Meat Premiums - Ewe and Goats	2005	weaknesses in the key and ancillary controls for ovine	FLAT RATE	5	SIT	– 6 944 168,27	0,00	– 6 944 168,27
SI	Meat Premiums - Ewe and Goats	2006	payment of aid to farmers with less than 10 ovine quota rights	ONE-OFF		SIT	– 11 385 314,67	0,00	– 11 385 314,67
SI	Meat Premiums - Ewe and Goats	2006	Neutralisation of double impact of one-off/ flat rate correction	ONE-OFF		SIT	569 265,73	0,00	569 265,73
SI	Meat Premiums - Ewe and Goats	2006	weaknesses in the key and ancillary controls for ovine	ONE-OFF		SIT	– 7 576 358,35	0,00	– 7 576 358,35
						Total SI (SIT)	**– 913 604 498,73**	**0,00**	**– 913 604 498,73**

BUDGET ITEM 6500

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
CY	RD Guarantee Accompanying Measures (area related measures)	2005	Insufficient level of on-the-spot checks	FLAT RATE	5	CYP	– 19 607,00	0,00	– 19 607,00
CY	RD Guarantee Accompanying Measures (area related measures)	2006	Insufficient level of on-the-spot checks	FLAT RATE	5	CYP	– 127 488,00	0,00	– 127 488,00
CY	RD Guarantee Accompanying Measures (area related measures)	2007	Insufficient level of on-the-spot checks	FLAT RATE	5	EUR	– 90 126,00	0,00	– 90 126,00
						Total CY (CYP)	**– 147 095,00**	**0,00**	**– 147 095,00**
						Total CY (EUR)	**– 90 126,00**	**0,00**	**– 90 126,00**
PL	Rural Development EAGGF Axis 2 (2000-2006, area related measures)	2006	weaknesses in key controls and sanctions application for Agri-environmental measures.	FLAT RATE	5	PLN	– 10 579 382,00	– 10 579 382,00	0,00
PL	Rural Development EAGGF Axis 2 (2000-2006, area related measures)	2006	weaknesses in key controls and sanctions application for less favoured areas	FLAT RATE	5	PLN	– 50 609 351,00	– 50 609 351,00	0,00
						Total PL (PLN)	**– 61 188 733,00**	**– 61 188 733,00**	**0,00**

BUDGET ITEM 6711

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BG	RD Guarantee Accompanying Measures (area related measures)	2008	poor LPIS-GIS and on-the-spot controls	FLAT RATE	5	EUR	– 2 245 941,14	0,00	– 2 245 941,14
BG	RD Guarantee Accompanying Measures (area related measures)	2008	poor LPIS-GIS and on-the-spot controls	FLAT RATE	10	EUR	– 1 326 700,51	0,00	– 1 326 700,51
						Total BG (EUR)	**– 3 572 641,65**	**0,00**	**– 3 572 641,65**

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	RD Guarantee Accompanying Measures (area related measures)	2007	poor LPIS-GIS and on-the-spot controls	FLAT RATE	10	EUR	– 16 480 990,57	0,00	– 16 480 990,57
						Total GR (EUR)	**– 16 480 990,57**	**0,00**	**– 16 480 990,57**
PT	RD Guarantee Accompanying Measures (area related measures)	2007	Weaknesses in LPIS-GIS system, performance of on-the-spot checks and in calculation of sanctions.	FLAT RATE	5	EUR	– 213 224,74	0,00	– 213 224,74
						Total PT (EUR)	**– 213 224,74**		**– 213 224,74**

BUDGET ITEM 05 07 01 07

MS	Measure	FY	Reason	Type	%	Currency	Amount	Deductions	Financial impact
HU	Intervention storage - Maize	2007	Reimbursement of technical costs in respect of intervention maize, due to incorrect booking	ONE-OFF		HUF	– 4 003 360,00	0,00	– 4 003 360,00
HU	Intervention storage - Maize	2007	Reimbursement of financial costs in respect of intervention maize, due to incorrect booking	ONE-OFF		HUF	1 362 123,00	0,00	1 362 123,00
HU	Intervention storage - Maize	2007	Reimbursement of profit of sale in respect of intervention maize, due to incorrect booking	ONE-OFF		HUF	844 140 288,00	0,00	844 140 288,00
HU	Rural Development Guarantee	2005	Recovery of amount over-reimbursed due to exchange rate differences following double correction (under Commission Decisions 2009/721/CE, 2010/152/EU and recovery order GFO.09.025 concerning TRDI program 2004HU06GDO001).			EUR	– 2 719,10	0,00	– 2 719,10
						Total HU (HUF)	**841 499 051,00**	**0**	**841 499 051,00**
						Total HU (EUR)	**– 2 719,10**	**0**	**– 2 719,10**