DECISIONS

COMMISSION IMPLEMENTING DECISION

of 6 September 2012

on 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(2012) 6113)

(Only the English, French, German, Greek, Hungarian, Italian, Latvian, Portuguese, Romanian, Spanish and Swedish texts are authentic)

(2012/500/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 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 1 June 2012 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 Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Latvia, the Grand Duchy of Luxembourg, Hungary, the Republic of Austria, the Portuguese Republic, Romania, the Kingdom of Sweden, and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 6 September 2012.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX

BUDGET ITEM: 6 7 0 1

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
AT	Entitlements	2006	incorrect use of concept of *force majeure*	ONE-OFF		EUR	– 5 684,78	0,00	– 5 684,78
AT	Entitlements	2006	incorrect procedure for the allocation of national reserve (consolidation of the alpine area)	FLAT RATE	2,00	EUR	– 37 410,57	0,00	– 37 410,57
AT	Entitlements	2006	non-inclusion of the forage area in the calculation of the reference area/amounts	FLAT RATE	2,00	EUR	– 212 321,97	0,00	– 212 321,97
AT	Entitlements	2007	incorrect use of concept of *force majeure*	ONE-OFF		EUR	– 5 684,78	0,00	– 5 684,78
AT	Entitlements	2007	incorrect procedure for the allocation of national reserve (consolidation of the alpine area)	FLAT RATE	2,00	EUR	– 60 335,10	0,00	– 60 335,10
AT	Entitlements	2007	non-inclusion of the forage area in the calculation of the reference area/amounts	FLAT RATE	2,00	EUR	– 212 321,97	0,00	– 212 321,97
AT	Entitlements	2008	incorrect use of concept of *force majeure*	ONE-OFF		EUR	– 5 684,78	0,00	– 5 684,78
AT	Entitlements	2008	incorrect procedure for the allocation of national reserve (consolidation of the alpine area)	FLAT RATE	2,00	EUR	– 116 578,92	0,00	– 116 578,92
AT	Entitlements	2008	non-inclusion of the forage area in the calculation of the reference area/amounts	FLAT RATE	2,00	EUR	– 212 321,97	0,00	– 212 321,97
AT	Entitlements	2009	incorrect use of concept of *force majeure*	ONE-OFF		EUR	– 5 684,78	0,00	– 5 684,78
AT	Entitlements	2009	non-inclusion of the forage area in the calculation of the reference area/amounts	FLAT RATE	2,00	EUR	– 212 321,97	0,00	– 212 321,97
AT	Entitlements	2010	incorrect use of concept of *force majeure*	ONE-OFF		EUR	– 5 684,78	0,00	– 5 684,78
AT	Entitlements	2010	non-inclusion of the forage area in the calculation of the reference area/amounts	FLAT RATE	2,00	EUR	– 212 321,97	0,00	– 212 321,97

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
AT	Clearance of accounts - Financial clearance	2010	Most likely error in the EAGF non-IACS population	ONE-OFF		EUR	– 143 780,79	0,00	– 143 780,79
					TOTAL AT	**EUR**	**– 1 448 139,13**	**0,00**	**– 1 448 139,13**
DE	Clearance of accounts	2007	error in the EAGF debtors' ledger	ONE-OFF		EUR	– 203 881,84	0,00	– 203 881,84
DE	Clearance of accounts	2008	financial error not pursued for recovery in EAGF population	ONE-OFF		EUR	– 10 000,00	0,00	– 10 000,00
					TOTAL DE	**EUR**	**– 213 881,84**	**0,00**	**– 213 881,84**
FR	Promotional measures	2006	ineligible expenditure	ONE-OFF		EUR	– 23 204,39	0,00	– 23 204,39
FR	Promotional measures	2006	unclaimed due interest	ONE-OFF		EUR	– 336,26	0,00	– 336,26
FR	Promotional measures	2007	unclaimed due interest	ONE-OFF		EUR	– 638,72	0,00	– 638,72
FR	Promotional measures	2008	unclaimed due interest	ONE-OFF		EUR	– 38,48	0,00	– 38,48
					TOTAL FR	**EUR**	**– 24 217,85**	**0,00**	**– 24 217,85**
GB	Additional amounts of aid	2008	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 277 231,60	0,00	– 277 231,60
GB	Direct decoupled aid (single payment scheme - SPS)	2008	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 16 040 610,36	– 2 369 021,46	– 13 671 588,90

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Additional amounts of aid	2009	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 270 398,26	0,00	– 270 398,26
GB	Decoupled direct aids	2009	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 15 844 193,29	0,00	– 15 844 193,29
GB	Decoupled direct aids	2009	Absence of control of new farmers in Northern Ireland	FLAT RATE	10,00	EUR	– 899 181,43	– 449 590,71	– 449 590,72
GB	Decoupled direct aids	2009	Insufficient checks on beneficiaries under the investor's category of National Reserve (Northern Ireland)	FLAT RATE	10,00	EUR	– 1 036 829,72	– 518 414,86	– 518 414,86
GB	Decoupled direct aids	2009	Incorrect reduction for National Reserve (Scotland, Wales, Northern Ireland)	ONE-OFF		EUR	– 608 899,15	0,00	– 608 899,15
GB	Decoupled direct aids	2009	Overrun of the regional ceiling (Northern Ireland)	ONE-OFF		EUR	– 286 592,57	0,00	– 286 592,57
GB	Decoupled direct aids	2010	Absence of control of new farmers in Northern Ireland	FLAT RATE	10,00	EUR	– 897 366,72	0,00	– 897 366,72
GB	Decoupled direct aids	2010	Insufficient checks on beneficiaries under the investor's category of National Reserve (Northern Ireland)	FLAT RATE	10,00	EUR	– 1 034 737,22	0,00	– 1 034 737,22
GB	Decoupled direct aids	2010	Incorrect reduction for National Reserve (Scotland, Wales, Northern Ireland)	ONE-OFF		EUR	– 605 688,94	0,00	– 605 688,94
GB	Decoupled direct aids	2010	Overrun of the regional ceiling (Northern Ireland)	ONE-OFF		EUR	– 288 693,14	0,00	– 288 693,14
					TOTAL GB	**EUR**	**– 38 090 422,40**	**– 3 337 027,03**	**– 34 753 395,37**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Other direct aid - Dairy premium	2007	non-eligible expenditures over the ceiling	ONE-OFF		EUR	– 16 045,14	0,00	– 16 045,14
					TOTAL GR	**EUR**	**– 16 045,14**	**0,00**	**– 16 045,14**
HU	Financial audit - Overshooting	2010	Exceeding of financial ceiling	ONE-OFF		EUR	– 1 515 332,82	0,00	– 1 515 332,82
					TOTAL HU	**EUR**	**– 1 515 332,82**	**0,00**	**– 1 515 332,82**
IE	Rural Development EAGGF (2000-2006) - Area-related measures	2006	weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks	FLAT RATE	2,00	EUR	– 578 942,61	0,00	– 578 942,61
					TOTAL IE	**EUR**	**– 578 942,61**	**0,00**	**– 578 942,61**
IT	Entitlements	2006	deficiencies in calculation of entitlements when a farmer meets several eligibility conditions	ONE-OFF		EUR	– 88 820,07	0,00	– 88 820,07
IT	Entitlements	2007	deficiencies in calculation of entitlements when a farmer meets several eligibility conditions	ONE-OFF		EUR	– 159 449,07	0,00	– 159 449,07
IT	Entitlements	2007	deficiencies in integration of the olive oil sector into SPS	ONE-OFF		EUR	– 6 838 343,84	– 93 770,42	– 6 744 573,42
IT	Entitlements	2008	deficiencies in calculation of entitlements when a farmer meets several eligibility conditions	ONE-OFF		EUR	– 147 113,50	0,00	– 147 113,50
IT	Entitlements	2008	deficiencies in integration of the olive oil sector into SPS	ONE-OFF		EUR	– 6 838 343,84	0,00	– 6 838 343,84
IT	Entitlements	2009	deficiencies in calculation of entitlements when a farmer meets several eligibility conditions	ONE-OFF		EUR	– 153 614,54	0,00	– 153 614,54
IT	Entitlements	2009	deficiencies in integration of the olive oil sector into SPS	ONE-OFF		EUR	– 6 838 343,84	0,00	– 6 838 343,84

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Entitlements	2010	deficiencies in calculation of entitlements when a farmer meets several eligibility conditions	ONE-OFF		EUR	– 118 496,31	0,00	– 118 496,31
IT	Entitlements	2010	deficiencies in integration of the olive oil sector into SPS	ONE-OFF		EUR	– 6 838 343,84	0,00	– 6 838 343,84
IT	Promotional measures	2007	exceeding of co-financing	ONE-OFF		EUR	– 32 760,90	0,00	– 32 760,90
IT	Promotional measures	2007	Late payments	ONE-OFF		EUR	– 997 431,56	0,00	– 997 431,56
IT	Promotional measures	2007	Weaknesses in the controls	FLAT RATE	5,00	EUR	– 372 253,49	0,00	– 372 253,49
IT	Promotional measures	2008	Late payments	ONE-OFF		EUR	– 1 029 057,38	0,00	– 1 029 057,38
IT	Promotional measures	2008	Weaknesses in the controls	FLAT RATE	5,00	EUR	– 398 223,18	0,00	– 398 223,18
					TOTAL IT	**EUR**	**– 30 850 595,36**	**– 93 770,42**	**– 30 756 824,94**
LU	Financial audit - Overshooting	2010	Exceeding of financial ceiling	ONE-OFF		EUR	– 1 827,40	– 1 827,40	0,00
					TOTAL LU	**EUR**	**– 1 827,40**	**– 1 827,40**	**0,00**
LV	Export refunds - Non-Annex I	2008	Insufficient on-the-spot controls	FLAT RATE	5,00	EUR	– 559,00	0,00	– 559,00
LV	Export refunds - other	2009	Insufficient on-the-spot controls	FLAT RATE	5,00	EUR	– 7 936,24	0,00	– 7 936,24
LV	Export refunds - Non-Annex I	2009	Insufficient on-the-spot controls	FLAT RATE	5,00	EUR	– 558,10	0,00	– 558,10
LV	Export refunds - Non-Annex I	2010	Insufficient on-the-spot controls	FLAT RATE	5,00	EUR	– 487,37	0,00	– 487,37

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LV	Export refunds - other	2010	Insufficient on-the-spot controls	FLAT RATE	5,00	EUR	– 7 394,30	0,00	– 7 394,30
					TOTAL LV	**EUR**	**– 16 935,01**	**0,00**	**– 16 935,01**
PT	Other direct aid - Seeds	2008	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 25 677,30	0,00	– 25 677,30
PT	Other direct aids	2008	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 1 072 654,86	0,00	– 1 072 654,86
PT	Other direct aid - Energy crops	2008	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 29 543,73	0,00	– 29 543,73
PT	Other direct aid - Seeds	2008	Recoveries, claim year 2007	ONE-OFF		EUR	786,19	0,00	786,19
PT	Other direct aids	2008	Recoveries, claim year 2007	ONE-OFF		EUR	779,08	0,00	779,08
PT	Decoupled direct aids	2008	Recoveries, claim year 2007	ONE-OFF		EUR	611 643,02	0,00	611 643,02
PT	Other direct aids	2008	Recoveries, claim year 2008	ONE-OFF		EUR	8 074,29	0,00	8 074,29
PT	Additional amounts of aid	2008	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	EXTRAPOLATED		EUR	– 510 332,30	0,00	– 510 332,30
PT	Decoupled direct aids	2008	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	EXTRAPOLATED		EUR	– 25 803 577,29	0,00	– 25 803 577,29
PT	Other direct aids	2008	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 447 248,69	– 4 307,15	– 442 941,54

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Other direct aids	2009	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 1 085 832,14	0,00	– 1 085 832,14
PT	Other direct aid - Energy crops	2009	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 7 341,95	0,00	– 7 341,95
PT	Other direct aid - Seeds	2009	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 25 699,74	0,00	– 25 699,74
PT	Other direct aids	2009	Recoveries, claim year 2008	ONE-OFF		EUR	435,37	0,00	435,37
PT	Decoupled direct aids	2009	Recoveries, claim year 2008	ONE-OFF		EUR	53 310,21	0,00	53 310,21
PT	Additional amounts of aid	2009	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	EXTRAPOLATED		EUR	– 502 652,12	0,00	– 502 652,12
PT	Decoupled direct aids	2009	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	EXTRAPOLATED		EUR	– 27 250 274,35	0,00	– 27 250 274,35
PT	Other direct aids	2009	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 394 467,54	– 13 571,88	– 380 895,66
PT	Other direct aids	2010	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 5 024,03	0,00	– 5 024,03
PT	Other direct aid - Energy crops	2010	Late on-the-spot controls, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 26,08	0,00	– 26,08
PT	Decoupled direct aids	2010	Weaknesses of LPIS-GIS., advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	EXTRAPOLATED		EUR	– 494 010,13	0,00	– 494 010,13

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Other direct aids	2010	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 13 473,36	0,00	– 13 473,36
PT	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 709 124,14	– 709 124,14	0,00
PT	Financial audit - Overshooting	2010	Exceeding of ceilings	ONE-OFF		EUR	– 79 990,99	– 79 990,99	0,00
PT	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 2 433 826,30	– 2 433 826,30	0,00
					TOTAL PT	**EUR**	**– 60 215 748,88**	**– 3 240 820,46**	**– 56 974 928,42**
RO	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 38 848,18	– 38 848,18	0,00
RO	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 3 800 866,94	– 3 800 866,94	0,00
					TOTAL RO	**EUR**	**– 3 839 715,12**	**– 3 839 715,12**	**0,00**
SE	Decoupled direct aids	2009	deficiencies in the LPIS	ONE-OFF		EUR	– 18 476 302,00	0,00	– 18 476 302,00
SE	Entitlements	2007	overallocation of payment entitlements	ONE-OFF		EUR	– 502 189,38	0,00	– 502 189,38
SE	Entitlements	2008	overallocation of payment entitlements	ONE-OFF		EUR	– 499 653,07	0,00	– 499 653,07

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SE	Entitlements	2009	overallocation of payment entitlements	ONE-OFF		EUR	– 492 044,14	0,00	– 492 044,14
SE	Entitlements	2010	overallocation of payment entitlements	ONE-OFF		EUR	– 461 608,42	0,00	– 461 608,42
					TOTAL SE	**EUR**	**– 20 431 797,01**	**0,00**	**– 20 431 797,01**
					6 7 0 1 TOTAL	**EUR**	**– 157 243 600,57**	**– 10 513 160,43**	**– 146 730 440,14**

BUDGET ITEM: 6 7 1 1

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DE	Clearance of accounts	2008	most likely error in EAFRD population	ONE-OFF		EUR	– 2 637 471,59	0,00	– 2 637 471,59
DE	Clearance of accounts	2008	most likely error	ONE-OFF		EUR	– 27 289,43	0,00	– 27 289,43
					TOTAL DE	**EUR**	**– 2 664 761,02**	**0,00**	**– 2 664 761,02**
ES	Clearance of accounts - Financial clearance	2009	known errors in EAFRD population	ONE-OFF		EUR	– 2 525,92	0,00	– 2 525,92
ES	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	No proper timing of on-the-spot checks	FLAT RATE	2,00	EUR	– 1 315 120,98	0,00	– 1 315 120,98
ES	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	No proper timing of on-the-spot checks	FLAT RATE	2,00	EUR	– 928 883,54	0,00	– 928 883,54
					TOTAL ES	**EUR**	**– 2 246 530,44**	**0,00**	**– 2 246 530,44**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 1 270 059,53	0,00	– 1 270 059,53
GB	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance	FLAT RATE	5,00	EUR	– 819 580,58	0,00	– 819 580,58
					TOTAL GB	**EUR**	**– 2 089 640,11**	**0,00**	**– 2 089 640,11**
HU	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	shortcoming in the sanction system	FLAT RATE	5,00	EUR	– 195 280,00	0,00	– 195 280,00
HU	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	shortcoming in the sanction system	FLAT RATE	5,00	EUR	– 233,00	0,00	– 233,00
					TOTAL HU	**EUR**	**– 195 513,00**	**0,00**	**– 195 513,00**
IE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	lack of agri-environment risk criteria in the sample selection	FLAT RATE	2,00	EUR	– 190 530,74	0,00	– 190 530,74
IE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	lack of verification of the livestock density on the spot	FLAT RATE	5,00	EUR	– 2 575 930,50	0,00	– 2 575 930,50
IE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2007	weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks	FLAT RATE	2,00	EUR	– 4 351 202,96	0,00	– 4 351 202,96

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks	FLAT RATE	2,00	EUR	– 2 692 186,36	0,00	– 2 692 186,36
					TOTAL IE	**EUR**	**– 9 809 850,56**	**0,00**	**– 9 809 850,56**
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 19 949 160,90	– 418 258,60	– 19 530 902,30
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 8 660 928,23	– 44 777,57	– 8 616 150,66
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008	FLAT RATE	10,00	EUR	– 3 779 219,72	366,90	– 3 779 586,62
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	2,00	EUR	– 2 462 123,42	0,00	– 2 462 123,42
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	5,00	EUR	– 1 720 462,60	0,00	– 1 720 462,60
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	2,00	EUR	– 61 399,94	0,00	– 61 399,94

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	5,00	EUR	– 386 375,75	0,00	– 386 375,75
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	2,00	EUR	3 013,18	0,00	3 013,18
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks	FLAT RATE	5,00	EUR	655,84	0,00	655,84
					TOTAL PT	**EUR**	**– 37 016 001,54**	**– 462 669,27**	**– 36 553 332,27**
SE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	deficiencies in the LPIS	ONE-OFF		EUR	– 1 880 082,00	0,00	– 1 880 082,00
					TOTAL SE	**EUR**	**– 1 880 082,00**	**0,00**	**– 1 880 082,00**
					6 7 1 1 TOTAL	**EUR**	**– 55 902 378,67**	**– 462 669,27**	**– 55 439 709,40**

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Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Financial audit - Overshooting	2010	exceeding of financial ceilings	ONE-OFF		EUR	– 46 185,99	0,00	– 46 185,99
ES	Financial audit - Overshooting	2010	exceeding of financial ceilings	ONE-OFF		EUR	– 46 802,98	0,00	– 46 802,98

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Promotional measures	2007	deficiencies in financial control of TV and radio spots	FLAT RATE	10,00	EUR	– 13 367,51	0,00	– 13 367,51
ES	Promotional measures	2007	unauthorised changes in contracts, late payments	ONE-OFF		EUR	– 737 847,81	0,00	– 737 847,81
ES	Promotional measures	2008	deficiencies in financial control of TV and radio spots	FLAT RATE	10,00	EUR	– 111 339,48	0,00	– 111 339,48
ES	Promotional measures	2008	unauthorised changes in contracts, late payments	ONE-OFF		EUR	– 1 371 627,80	0,00	– 1 371 627,80
ES	Olive oil - Production aid	2000	reimbursement following judgement in case C-24/11P	FLAT RATE	5,00	EUR	47 311 467,25	0,00	47 311 467,25
ES	Olive oil - Production aid	2001	reimbursement following judgement in case C-24/11P	FLAT RATE	5,00	EUR	15 347 930,92	0,00	15 347 930,92
ES	Olive oil - Production aid	2002	reimbursement following judgement in case C-24/11P	FLAT RATE	5,00	EUR	47 950 314,63	0,00	47 950 314,63
ES	Olive oil - Production aid	2003	reimbursement following judgement in case C-24/11P	FLAT RATE	5,00	EUR	145 555,36	0,00	145 555,36
ES	Cross-compliance	2006	Minimum control rate for bovine identification not reached, claim year 2005	FLAT RATE	5,00	EUR	– 25 202,90	0,00	– 25 202,90
ES	Cross-compliance	2006	No control of Statutory Management Requirements 1 to 6, claim year 2005	FLAT RATE	5,00	EUR	– 78 236,73	– 0,07	– 78 236,66
ES	Cross-compliance	2006	No effective control of Statutory Management Requirements 1 and 2, claim year 2005	FLAT RATE	2,00	EUR	– 21 209,02	0,00	– 21 209,02
ES	Cross-compliance	2006	No effective control of Statutory Management Requirements 6 and 8a, claim year 2005	FLAT RATE	5,00	EUR	– 4 541,73	0,00	– 4 541,73
ES	Cross-compliance	2006	No effective control of Statutory Management Requirements 6, claim year 2005	FLAT RATE	5,00	EUR	– 47 962,21	0,00	– 47 962,21

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross-compliance	2007	No control of Statutory Management Requirements 1 to 6, claim year 2005	FLAT RATE	5,00	EUR	– 193,68	0,00	– 193,68
ES	Cross-compliance	2007	No effective control of Statutory Management Requirements 1 and 2, claim year 2005	FLAT RATE	2,00	EUR	– 22,91	0,00	– 22,91
ES	Cross-compliance	2008	No control of Statutory Management Requirements 1 to 6, claim year 2005	FLAT RATE	5,00	EUR	– 374,13	0,00	– 374,13
ES	Cross-compliance	2008	No effective control of Statutory Management Requirements 1 and 2, claim year 2005	FLAT RATE	2,00	EUR	– 18,85	0,00	– 18,85
ES	Cross-compliance	2009	No control of Statutory Management Requirements 1 to 6, claim year 2005	FLAT RATE	5,00	EUR	– 284,15	0,00	– 284,15
ES	Cross-compliance	2009	No effective control of Statutory Management Requirements 1 and 2, claim year 2005	FLAT RATE	2,00	EUR	– 26,52	0,00	– 26,52
					TOTAL ES	**EUR**	**108 250 023,76**	**– 0,07**	**108 250 023,83**
					05 07 01 07 TOTAL	**EUR**	**108 250 023,76**	**– 0,07**	**108 250 023,83**