DECISIONS

COMMISSION IMPLEMENTING DECISION

of 14 February 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) 726)

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

(2012/89/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 October 2011 and relating to its content,

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

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 Czech Republic, 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 Republic of Lithuania, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 14 February 2012.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX

BUDGET ITEM: 6 7 0 1

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BE	Certification	2009	ineligible expenditure	ONE-OFF		EUR	– 4 742,94	– 4 742,94	0,00
BE	Financial audit - Late payments and payment deadlines	2009	late payments	ONE-OFF		EUR	– 364 960,70	– 364 960,70	0,00
					BE Total	**EUR**	**– 369 703,64**	**– 369 703,64**	**0,00**
CY	Financial audit - Overshooting	2010	Exceeding of financial ceilings	ONE-OFF		EUR	– 24 368,21	– 24 368,21	0,00
CY	Cross Compliance	2006	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2005)	FLAT RATE	5,00 %	CYP	– 11 620,70	– 1 561,80	– 10 058,90
CY	Cross Compliance	2007	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2005)	FLAT RATE	5,00 %	EUR	– 180,84	0,00	– 180,84
CY	Cross Compliance	2007	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2006)	FLAT RATE	5,00 %	EUR	– 50 451,34	– 7 171,08	– 43 280,26
CY	Cross Compliance	2008	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2005)	FLAT RATE	5,00 %	EUR	– 0,23	0,00	– 0,23
CY	Cross Compliance	2008	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2006)	FLAT RATE	5,00 %	EUR	– 13,68	0,00	– 13,68
CY	Cross Compliance	2008	Good Agricultural and Environmental Conditions not defined (claim year 2007)	FLAT RATE	2,00 %	EUR	– 38 733,21	– 4 646,06	– 34 087,15
CY	Cross Compliance	2009	Good Agricultural and Environmental Conditions not defined, on-the-spot controls weaknesses (claim year 2006)	FLAT RATE	5,00 %	EUR	– 0,13	0,00	– 0,13
CY	Cross Compliance	2009	Good Agricultural and Environmental Conditions not defined (claim year 2007)	FLAT RATE	2,00 %	EUR	– 18,90	0,00	– 18,90
					CY Total	**CYP**	**– 11 620,70**	**– 1 561,80**	**– 10 058,90**
					CY Total	**EUR**	**– 113 766,55**	**– 36 185,35**	**– 77 581,19**

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
CZ	Financial audit - Overshooting	2010	exceeding of ceilings	ONE-OFF		EUR	– 11 170,27	– 11 170,27	0,00
					CZ Total	**EUR**	**– 11 170,27**	**– 11 170,27**	**0,00**
DE	Clearance of accounts - Conformity Clearance	2010	Reduction in accordance with clearance decision	ONE-OFF		EUR	– 7 108 483,29	– 7 108 483,29	0,00
DE	Certification	2008	total error exceeding the level of materiality (EAGF Annex III population)	ONE-OFF		EUR	– 36 170,39	0,00	– 36 170,39
					DE Total	**EUR**	**– 7 144 653,68**	**– 7 108 483,29**	**– 36 170,39**
DK	Financial audit - Overshooting	2010	Exceeding of financial ceilings	ONE-OFF		EUR	– 898,56	– 898,56	0,00
					DK Total	**EUR**	**– 898,56**	**– 898,56**	**0,00**
EE	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 10 003,08	– 10 003,08	0,00
					EE Total	**EUR**	**– 10 003,08**	**– 10 003,08**	**0,00**
ES	Financial audit - Overshooting	2010	exceeding of financial ceilings	ONE-OFF		EUR	– 2 626 687,43	– 2 626 687,43	0,00
ES	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 4 646 885,25	– 4 646 885,25	0,00
ES	Milk - Quota	2010	recovery of milk levy	ONE-OFF		EUR	697 302,87	697 302,87	0,00
ES	Certification	2007	Systematic errors (EAGF non-IACS population)	ONE-OFF		EUR	– 125 570,62	0,00	– 125 570,62
ES	Certification	2008	Problems concerning mainly material and known errors in the accounts and/ or debtors (EAGF)	ONE-OFF		EUR	– 27 516,38	0,00	– 27 516,38
ES	Certification	2008	ineligible expenditure	ONE-OFF		EUR	– 242 423,55	0,00	– 242 423,55
ES	Financial audit - Overshooting	2008	overshooting of financial ceilings	ONE-OFF		EUR	– 691 056,57	0,00	– 691 056,57

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Fruit and Vegetables - Tomato Processing	2006	ineligible expenditure - the interests paid following non-respect of payment deadlines	ONE-OFF		EUR	– 2 336,20	0,00	– 2 336,20
ES	Export refunds - other	2006	ineligible expenditure - the interests paid following non-respect of payment deadlines	ONE-OFF		EUR	– 148,25	0,00	– 148,25
ES	Fruit and Vegetables - Operational Programmes	2007	ineligible expenditure - the interests paid following non-respect of payment deadlines	ONE-OFF		EUR	– 20 720,15	0,00	– 20 720,15
ES	_Recoveries	2006	ineligible expenditure - the interests paid following non-respect of payment deadlines	ONE-OFF		EUR	– 221 965,92	0,00	– 221 965,92
ES	_Recoveries	2007	ineligible expenditure - the interests paid following non-respect of payment deadlines	ONE-OFF		EUR	– 133 057,74	0,00	– 133 057,74
					ES Total	**EUR**	**– 8 041 065,19**	**– 6 576 269,81**	**– 1 464 795,38**
FI	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 11 361,66	– 11 361,66	0,00
					FI Total	**EUR**	**– 11 361,66**	**– 11 361,66**	**0,00**
GB	Financial audit - Overshooting	2010	Exceeding of ceilings	ONE-OFF		EUR	– 9 281,94	– 9 281,94	0,00
GB	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 1 456 625,58	– 1 456 625,58	0,00
GB	Cross Compliance	2007	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2006	FLAT RATE	5,00 %	EUR	– 7 271 825,45	– 195 560,21	– 7 076 265,24
GB	Cross Compliance	2008	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2006	FLAT RATE	5,00 %	EUR	14 207,12	0,00	14 207,12
GB	Cross Compliance	2008	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2007	FLAT RATE	5,00 %	EUR	– 10 469 049,05	– 90 522,67	– 10 378 526,39

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Cross Compliance	2009	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2006	FLAT RATE	5,00 %	EUR	7 219,27	– 496,31	7 715,58
GB	Cross Compliance	2009	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2007	FLAT RATE	5,00 %	EUR	– 12 452,64	– 12 759,95	307,30
GB	Cross Compliance	2009	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2008	FLAT RATE	5,00 %	EUR	– 10 396 466,70	0,00	– 10 396 466,70
GB	Cross Compliance	2010	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2008	FLAT RATE	5,00 %	EUR	– 18 620,64	0,00	– 18 620,64
					GB Total	**EUR**	**– 29 612 895,62**	**– 1 765 246,65**	**– 27 847 648,97**
HU	Direct Decoupled Aid (single area payment scheme - SAPS)	2007	weaknesses in LPIS-GIS, weaknesses related to administrative and cross-checks, weaknesses related to on-the-spot checks	ONE-OFF		EUR	– 2 405 065,12	0,00	– 2 405 065,12
HU	Direct Decoupled Aid (single area payment scheme - SAPS)	2008	weaknesses in LPIS-GIS, weaknesses related to administrative and cross-checks, weaknesses related to on-the-spot checks	ONE-OFF		EUR	– 2 838 373,29	0,00	– 2 838 373,29
HU	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 21 609,30	– 21 609,30	0,00
					HU Total	**EUR**	**– 5 265 047,71**	**– 21 609,30**	**– 5 243 438,41**
IE	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 95 332,91	– 95 332,91	0,00
IE	Public Storage - Sugar	2005	not meeting the regulatory minimum control level	FLAT RATE	5,00 %	EUR	– 983,00	0,00	– 983,00
IE	Public Storage - Sugar	2006	not meeting the regulatory minimum control level	FLAT RATE	5,00 %	EUR	– 3 392,00	0,00	– 3 392,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	RD Guarantee Accompanying Measures (area related measures)	2002	alleged misapplication of agricultural funds (olaf case of/2007/0586)	ONE-OFF		EUR	– 101 731,00	0,00	– 101 731,00
IE	RD Guarantee Accompanying Measures (area related measures)	2003	alleged misapplication of agricultural funds (olaf case of/2007/0586)	ONE-OFF		EUR	– 8 697,00	0,00	– 8 697,00
IE	RD Guarantee Accompanying Measures (area related measures)	2004	alleged misapplication of agricultural funds (olaf case of/2007/0586)	ONE-OFF		EUR	– 8 697,00	0,00	– 8 697,00
IE	RD Guarantee Accompanying Measures (area related measures)	2005	alleged misapplication of agricultural funds (olaf case of/2007/0586)	ONE-OFF		EUR	– 8 697,00	0,00	– 8 697,00
IE	Rural Development EAGGF (2000-2006) - Area related measures	2006	alleged misapplication of agricultural funds (olaf case of/2007/0586)	ONE-OFF		EUR	– 8 697,00	0,00	– 8 697,00
					IE Total	**EUR**	**– 236 226,91**	**– 95 332,91**	**– 140 894,00**
IT	Financial audit - Late payments and payment deadlines	2007	non-respect of payment deadlines	ONE-OFF		EUR	– 27 293 119,72	– 27 293 119,72	0,00
IT	Financial audit - Overshooting	2009	Exceeding of ceilings	ONE-OFF		EUR	– 207 254,09	– 207 254,09	0,00
IT	Financial audit - Late payments and payment deadlines	2009	Non-respect of payment deadlines	ONE-OFF		EUR	– 2 543 462,81	– 2 543 462,81	0,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Olive Oil - Production Aid	2005	weaknesses in the controls of mills and compatibility of yields	ONE-OFF		EUR	– 10 702 915,00	0,00	– 10 702 915,00
IT	Olive Oil - Production Aid	2006	weaknesses in the controls of mills and compatibility of yields	ONE-OFF		EUR	– 10 752 842,00	0,00	– 10 752 842,00
					IT Total	**EUR**	**– 51 499 593,62**	**– 30 043 836,62**	**– 21 455 757,00**
LT	Direct Payments	2006	Weaknesses in the LPIS-GIS and ineffectiveness of the risk analysis	FLAT RATE	2,00 %	LTL	– 7 134 543,98	0,00	– 7 134 543,98
LT	Decoupled Direct Aids	2007	Weaknesses in the LPIS-GIS and ineffectiveness of the risk analysis	FLAT RATE	2,00 %	EUR	– 2 564 280,33	0,00	– 2 564 280,33
LT	Decoupled Direct Aids	2008	Weaknesses in the LPIS-GIS and ineffectiveness of the risk analysis	FLAT RATE	2,00 %	EUR	– 1 133,57	0,00	– 1 133,57
					LT Total	**LTL**	**– 7 134 543,98**	**0,00**	**– 7 134 543,98**
					LT Total	**EUR**	**– 2 565 413,90**	**0,00**	**– 2 565 413,90**
MT	Cross Compliance	2006	Statutory Management Requirements 7-8, Minimum control rate not achieved, Good Agricultural and Environment Conditions not checked effectively (claim year 2005)	FLAT RATE	5,00 %	MTL	– 498,47	0,00	– 498,47
MT	Cross Compliance	2007	Statutory Management Requirements 7-8, Minimum control rate not achieved, Good Agricultural and Environment Conditions not checked effectively (claim year 2005)	FLAT RATE	5,00 %	EUR	– 1,52	0,00	– 1,52
					MT Total	**MTL**	**– 498,47**	**0,00**	**– 498,47**
					MT Total	**EUR**	**– 1,52**	**0,00**	**– 1,52**
NL	Other Direct Aid - Bovines	2007	Non application of sanctions in the case of potentially eligible animals	ONE-OFF		EUR	– 918 301,00	0,00	– 918 301,00
NL	Other Direct Aid - Bovines	2008	Non application of sanctions in the case of potentially eligible animals	ONE-OFF		EUR	– 629 514,00	0,00	– 629 514,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
NL	Cross Compliance	2006	Deficient sanctioning system/lack of control certain Statutory Management Requirements and Good Agricultural and Environment Conditions/ Claim year 2005	FLAT RATE	10,00 %	EUR	– 1 943 408,16	– 15 542,27	– 1 927 865,89
NL	Cross Compliance	2007	Deficient sanctioning system/lack of control certain Statutory Management Requirements and Good Agricultural and Environment Conditions/ Claim year 2005	FLAT RATE	10,00 %	EUR	– 3 585,00	0,00	– 3 585,00
NL	Cross Compliance	2007	Deficient sanctioning system/lack of control certain Statutory Management Requirements and Good Agricultural and Environment Conditions/ Claim year 2006	FLAT RATE	10,00 %	EUR	– 4 741 138,56	– 42 883,69	– 4 698 254,87
NL	Cross Compliance	2008	Deficient sanctioning system/ Claim year 2007 first pillar	FLAT RATE	10,00 %	EUR	– 7 793 074,54	– 50 000,63	– 7 743 073,90
NL	Cross Compliance	2008	Deficient sanctioning system/lack of control certain Statutory Management Requirements and Good Agricultural and Environment Conditions/ Claim year 2006	FLAT RATE	10,00 %	EUR	– 9 280,51	0,00	– 9 280,51
NL	Cross Compliance	2009	Deficient sanctioning system/ Claim year 2007 first pillar	FLAT RATE	10,00 %	EUR	– 68 832,59	0,00	– 68 832,59
					NL Total	**EUR**	**– 16 107 134,37**	**– 108 426,60**	**– 15 998 707,77**
PL	Certification	2008	non-refunded recoveries (EAGF population)	ONE-OFF		PLN	– 1 245 393,63	0,00	– 1 245 393,63
					PL Total	**PLN**	**– 1 245 393,63**	**0,00**	**– 1 245 393,63**
PT	Fruit and Vegetables - Operational Programmes	2006	deficiencies in the environmental management of packaging	ONE-OFF		EUR	– 1 208,26	0,00	– 1 208,26
PT	Fruit and Vegetables - Operational Programmes	2006	incorrect calculation of the value of the market production	ONE-OFF		EUR	– 3 563,04	0,00	– 3 563,04
PT	Fruit and Vegetables - Operational Programmes	2007	incorrect calculation of the value of the market production	ONE-OFF		EUR	– 5 197,21	0,00	– 5 197,21
PT	Fruit and Vegetables - Operational Programmes	2007	incorrect calculation of the value of the market production	ONE-OFF		EUR	– 14 841,09	0,00	– 14 841,09

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Fruit and Vegetables - Operational Programmes	2008	incorrect calculation of the value of the market production	ONE-OFF		EUR	– 3 380,72	0,00	– 3 380,72
PT	Fruit and Vegetables - Operational Programmes	2008	incorrect calculation of the value of the market production	ONE-OFF		EUR	– 9 920,19	0,00	– 9 920,19
					PT Total	**EUR**	**– 38 110,51**	**0,00**	**– 38 110,51**
SE	Financial audit - Overshooting	2010	Exceeding of financial ceilings	ONE-OFF		EUR	– 15 111,28	– 15 111,28	0,00
SE	Financial audit - Late payments and payment deadlines	2010	Late payments	ONE-OFF		EUR	– 29 000,06	– 29 000,06	0,00
SE	Other Direct Aid - Bovines	2007	Non application of sanctions regarding potentially eligible animals	ONE-OFF		EUR	– 34 718,00	0,00	– 34 718,00
SE	Other Direct Aid - Bovines	2008	Non application of sanctions regarding potentially eligible animals	ONE-OFF		EUR	– 72 854,00	0,00	– 72 854,00
					SE Total	**EUR**	**– 151 683,34**	**– 44 111,34**	**– 107 572,00**
					6 7 0 1 Total	**CYP**	**– 11 620,70**	**– 1 561,80**	**– 10 058,90**
					6 7 0 1 Total	**LTL**	**– 7 134 543,98**	**0,00**	**– 7 134 543,98**
					6 7 0 1 Total	**MTL**	**– 498,47**	**0,00**	**– 498,47**
					6 7 0 1 Total	**PLN**	**– 1 245 393,63**	**0,00**	**– 1 245 393,63**
					6 7 0 1 Total	**EUR**	**– 121 178 730,12**	**– 46 202 639,08**	**– 74 976 091,04**

BUDGET ITEM: 6 8 0 3

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Sugar - Assigned Revenue_	2009	Sugar temporary restructuring	ONE-OFF		EUR	– 5 732 481,49	– 5 732 481,49	0,00
					IT Total	**EUR**	**– 5 732 481,49**	**– 5 732 481,49**	**0,00**
					6 8 0 3 Total	**EUR**	**– 5 732 481,49**	**– 5 732 481,49**	**0,00**

BUDGET ITEM: 6 7 1 1

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in controls of Agri-environment (214) and Natural Handicaps (212) measures	FLAT RATE	5,00 %	EUR	– 841 698,00	0,00	– 841 698,00
BE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in controls of Agri-environment (214) and Natural Handicaps (212) measures	FLAT RATE	5,00 %	EUR	– 990 437,00	0,00	– 990 437,00
BE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in controls of Agri-environment (214) and Natural Handicaps (212) measures	FLAT RATE	5,00 %	EUR	– 929 676,00	0,00	– 929 676,00
					BE Total	**EUR**	**– 2 761 811,00**	**0,00**	**– 2 761 811,00**
CY	Cross Compliance	2008	Good Agricultural and Environment Conditions not defined (claim year 2007)	FLAT RATE	2,00 %	EUR	– 7 242,86	– 533,72	– 6 709,14
CY	Cross Compliance	2009	Good Agricultural and Environment Conditions not defined (claim year 2007)	FLAT RATE	2,00 %	EUR	– 1 170,90	0,00	– 1 170,90
					CY Total	**EUR**	**– 8 413,76**	**– 533,72**	**– 7 880,04**
FI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Ineligible expenditure	ONE-OFF		EUR	– 22 419,00	0,00	– 22 419,00
FI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Ineligible expenditure	ONE-OFF		EUR	– 22 445,00	0,00	– 22 445,00
					FI Total	**EUR**	**– 44 864,00**	**0,00**	**– 44 864,00**

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Certification	2008	known error	ONE-OFF		EUR	– 12 464,23	0,00	– 12 464,23
FR	Certification	2008	most likely error	ONE-OFF		EUR	– 33 128,12	0,00	– 33 128,12
FR	Rural Development EAFRD Axis 3 (2007-2013)	2007	weaknesses in controls of measures: 121 - Modernisation of agricultural holdings, 323 - Conservation and upgrading of the rural heritage	FLAT RATE	5,00 %	EUR	– 26 631,89	0,00	– 26 631,89
FR	Rural Development EAFRD Axis 1 (2007-2013)	2007	weaknesses in controls of measures: 121 - Modernisation of agricultural holdings, 323 - Conservation and upgrading of the rural heritage	FLAT RATE	5,00 %	EUR	– 139 159,62	0,00	– 139 159,62
FR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	weaknesses in controls of measures: 121 - Modernisation of agricultural holdings, 323 - Conservation and upgrading of the rural heritage	FLAT RATE	5,00 %	EUR	– 425 812,37	0,00	– 425 812,37
FR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	weaknesses in controls of measures: 121 - Modernisation of agricultural holdings, 323 - Conservation and upgrading of the rural heritage	FLAT RATE	5,00 %	EUR	– 172 239,16	0,00	– 172 239,16
					FR Total	**EUR**	**– 809 435,38**	**0,00**	**– 809 435,38**
GB	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	Weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 17 599,91	0,00	– 17 599,91
GB	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	Weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 17 278,26	0,00	– 17 278,26

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	Weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 215 112,69	– 92 864,27	– 122 248,42
GB	Cross Compliance	2007	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2007	FLAT RATE	5,00 %	EUR	– 368 239,54	0,00	– 368 239,54
GB	Cross Compliance	2008	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2007	FLAT RATE	5,00 %	EUR	– 286 742,05	0,00	– 286 742,05
GB	Cross Compliance	2008	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2008	FLAT RATE	5,00 %	EUR	– 646 960,52	0,00	– 646 960,52
GB	Cross Compliance	2009	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 382,74	0,00	– 1 382,74
GB	Cross Compliance	2009	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2008	FLAT RATE	5,00 %	EUR	– 394 353,28	0,00	– 394 353,28
GB	Cross Compliance	2010	Weaknesses in the sanctioning system, some Statutory Management Requirements and Good Agricultural and Environment Conditions inadequately implemented, claim year 2008	FLAT RATE	5,00 %	EUR	– 1 635,68	0,00	– 1 635,68
					GB Total	**EUR**	**– 1 949 304,67**	**– 92 864,27**	**– 1 856 440,40**
NL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Weaknesses in admin checks of livestock density for Agri-Environment commitments, verification of Agri-Environment commitments & amount of fertilizers, notifications in advance of on-the-spot checks, traceability of on-the-spot checks measurement and checks on livestock density, sanction system	FLAT RATE	5,00 %	EUR	– 494 059,00	0,00	– 494 059,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
NL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses in admin checks of livestock density for Agri-Environment commitments, verification of Agri-Environment commitments & amount of fertilizers, notifications in advance of on-the-spot checks, traceability of on-the-spot checks measurement and checks on livestock density, sanction system	FLAT RATE	5,00 %	EUR	– 874 038,00	– 21 831,00	– 852 207,00
NL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in admin checks of livestock density for Agri-Environment commitments, verification of Agri-Environment commitments & amount of fertilizers, notifications in advance of on-the-spot checks, traceability of on-the-spot checks measurement and checks on livestock density, sanction system	FLAT RATE	5,00 %	EUR	– 672 205,00	0,00	– 672 205,00
NL	Cross Compliance	2008	Deficient sanctioning system, claim year 2007	FLAT RATE	10,00 %	EUR	– 16 005,09	0,00	– 16 005,09
NL	Cross Compliance	2009	Deficient sanctioning system, claim year 2007	FLAT RATE	10,00 %	EUR	– 22 593,38	– 4 366,14	– 18 227,24
					NL Total	**EUR**	**– 2 078 900,47**	**– 26 197,14**	**– 2 052 703,33**
					6 7 1 1 Total	**EUR**	**– 7 652 729,28**	**– 119 595,13**	**– 7 533 134,15**

BUDGET ITEM: 6 5 0 0

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Rural Development - Transitional Instrument	2006	Weaknesses in the LPIS-GIS - RD measure E	FLAT RATE	2,00 %	EUR	– 945 870,52	0,00	– 945 870,52
LT	Rural Development - Transitional Instrument	2006	Weaknesses in the LPIS-GIS - RD measure H	FLAT RATE	2,00 %	EUR	– 24 632,19	0,00	– 24 632,19
LT	Rural Development - Transitional Instrument	2006	Weaknesses in the LPIS-GIS - RD measure F	FLAT RATE	2,00 %	EUR	– 309 889,54	0,00	– 309 889,54
LT	Rural Development - Transitional Instrument	2006	Weaknesses in the LPIS-GIS and ineffectiveness of the risk analysis, timing of the on-the-spot checks	FLAT RATE	2,00 %	EUR	– 651 604,16	0,00	– 651 604,16
LT	Rural Development - Transitional Instrument	2007	Weaknesses in the LPIS-GIS - RD measure E	FLAT RATE	2,00 %	EUR	– 985 316,48	0,00	– 985 316,48

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Rural Development - Transitional Instrument	2007	Weaknesses in the LPIS-GIS - RD measure F	FLAT RATE	2,00 %	EUR	– 445 708,09	0,00	– 445 708,09
LT	Rural Development - Transitional Instrument	2007	Weaknesses in the LPIS-GIS - RD measure H	FLAT RATE	2,00 %	EUR	– 45 653,14	0,00	– 45 653,14
LT	Rural Development - Transitional Instrument	2007	Weaknesses in the LPIS-GIS and ineffectiveness of the risk analysis, timing of the on-the-spot checks	FLAT RATE	2,00 %	EUR	– 523 102,07	0,00	– 523 102,07
					LT Total	**EUR**	**– 3 931 776,19**	**0,00**	**– 3 931 776,19**
					6 5 0 0 Total	**EUR**	**– 3 931 776,19**	**0,00**	**– 3 931 776,19**

BUDGET ITEM: 05 07 01 07

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Financial audit - Overshooting	2009	overshooting of financial ceiling	ONE-OFF		EUR	– 190 168,38	0,00	– 190 168,38
GR	Financial audit - Late payments and payment deadlines	2009	Late payments	ONE-OFF		EUR	– 5 005 611,96	– 5 147 574,91	141 962,95
GR	Financial audit - Overshooting	2009	overshooting of financial ceiling	ONE-OFF		EUR	– 3 666 203,72	– 3 666 203,72	0,00
GR	Meat Premiums - Bovines	2001	Reimbursement following judgement of the General Court in case T-344/05	FLAT RATE	100,00 %	EUR	16 220 422,60	0,00	16 220 422,60
GR	Meat Premiums - Bovines	2002	Reimbursement following judgement of the General Court in case T-344/05	FLAT RATE	100,00 %	EUR	17 243 903,60	0,00	17 243 903,60
GR	Meat Premiums - Bovines	2003	Reimbursement following judgement of the General Court in case T-344/05	FLAT RATE	100,00 %	EUR	1 066 391,49	0,00	1 066 391,49
					GR Total	**EUR**	**25 668 733,63**	**– 8 813 778,63**	**34 482 512,26**
					05 07 01 07 Total	**EUR**	**25 668 733,63**	**– 8 813 778,63**	**34 482 512,26**