DECISIONS

COMMISSION IMPLEMENTING DECISION

of 26 February 2013

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(2013) 981)

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

(2013/123/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 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 15 October 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 Kingdom of Belgium, 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, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Poland, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 26 February 2013.

For the Commission

Dacian CIOLOŞ

Member of the Commission

ANNEX

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BUDGET ITEM: 6 7 0 1									
BE	Cross Compliance	2006	GAEC not implemented, partial on-the-spot controls, claim year 2005	FLAT RATE	5,00 %	EUR	– 93 217,10	0,00	– 93 217,10
BE	Cross Compliance	2007	GAEC not implemented, partial on-the-spot controls, claim year 2005	FLAT RATE	5,00 %	EUR	152,33	0,00	152,33
BE	Cross Compliance	2007	GAEC not implemented, partial on-the-spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	– 869 463,15	0,00	– 869 463,15
BE	Cross Compliance	2008	GAEC not implemented, partial on-the-spot controls, claim year 2005	FLAT RATE	5,00 %	EUR	4,89	0,00	4,89
BE	Cross Compliance	2008	GAEC not implemented, partial on-the-spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	252,09	0,00	252,09
BE	Cross Compliance	2008	GAEC not implemented, partial on-the-spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 481 485,19	0,00	– 1 481 485,19
BE	Cross Compliance	2009	GAEC not implemented, partial on-the-spot controls, Claim 2005	FLAT RATE	5,00 %	EUR	28,08	0,00	28,08
BE	Cross Compliance	2009	GAEC not implemented, partial on-the-spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	19,78	0,00	19,78
BE	Cross Compliance	2009	GAEC not implemented, partial on-the-spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	49,34	0,00	49,34
BE	Cross Compliance	2010	GAEC not implemented, partial on-the-spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 70,55	0,00	– 70,55
					TOTAL BE	**EUR**	**– 2 443 729,48**	**0,00**	**– 2 443 729,48**
CY	Financial audit - Overshooting	2011	exceeding of ceilings	ONE-OFF		EUR	– 26,69	– 26,69	0,00
					TOTAL CY	**EUR**	**– 26,69**	**– 26,69**	**0,00**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
CZ	Cross Compliance	2007	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2006	FLAT RATE	5,00 %	EUR	– 985 525,73	0,00	– 985 525,73
CZ	Cross Compliance	2008	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2006	FLAT RATE	5,00 %	EUR	– 355,61	0,00	– 355,61
CZ	Cross Compliance	2008	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 901 569,16	0,00	– 1 901 569,16
CZ	Cross Compliance	2009	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2006	FLAT RATE	5,00 %	EUR	– 19,89	0,00	– 19,89
CZ	Cross Compliance	2009	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 546,95	0,00	– 1 546,95
CZ	Cross Compliance	2009	GAEC non defined, weaknesses in evaluation of non compliances, claim year 2008	FLAT RATE	5,00 %	EUR	– 2 366 879,57	0,00	– 2 366 879,57
					TOTAL CZ	**EUR**	**– 5 255 896,91**	**0,00**	**– 5 255 896,91**
DK	Irregularities	2011	deficiencies in the recovery of a debt case	ONE-OFF		DKK	– 142 645,00	0,00	– 142 645,00
					TOTAL DK	**DKK**	**– 142 645,00**	**0,00**	**– 142 645,00**
ES	Entitlements	2007	forage area non-inclusion in the calculation of the reference area/ amounts	FLAT RATE	5,00 %	EUR	– 1 969 526,34	0,00	– 1 969 526,34
ES	Entitlements	2007	deficiencies in the national reserve allocation for the investments into olive sector	FLAT RATE	5,00 %	EUR	– 1 435 445,92	0,00	– 1 435 445,92
ES	Entitlements	2007	deficiencies in the calculation of payment entitlements for bovine premium	ONE-OFF		EUR	– 718 490,48	0,00	– 718 490,48
ES	Entitlements	2007	wrong application of the exceptional circumstances clause in sugar sector	ONE-OFF		EUR	– 107 390,07	0,00	– 107 390,07
ES	Entitlements	2008	forage area non-inclusion in the calculation of the reference area/ amounts	FLAT RATE	5,00 %	EUR	– 2 140 711,78	0,00	– 2 140 711,78
ES	Entitlements	2008	deficiencies in the national reserve allocation for the investments into olive sector	FLAT RATE	5,00 %	EUR	– 1 441 201,28	0,00	– 1 441 201,28

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Entitlements	2008	deficiencies in the calculation of payment entitlements for bovine premium	ONE-OFF		EUR	– 721 414,45	0,00	– 721 414,45
ES	Entitlements	2008	wrong application of the exceptional circumstances clause in sugar sector	ONE-OFF		EUR	– 136 846,50	0,00	– 136 846,50
ES	Entitlements	2009	deficiencies in the national reserve allocation for the investments into olive sector	FLAT RATE	5,00 %	EUR	– 1 453 007,15	0,00	– 1 453 007,15
ES	Entitlements	2009	forage area non-inclusion in the calculation of the reference area/ amounts	FLAT RATE	10,00 %	EUR	– 5 060 486,51	0,00	– 5 060 486,51
ES	Entitlements	2009	deficiencies in the calculation of payment entitlements for bovine premium	ONE-OFF		EUR	– 687 715,79	0,00	– 687 715,79
ES	Entitlements	2009	wrong application of the exceptional circumstances clause in sugar sector	ONE-OFF		EUR	– 157 667,86	0,00	– 157 667,86
ES	Export refunds - Non-Annex I	2002	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	25,00 %	EUR	– 451 439,06	0,00	– 451 439,06
ES	Export refunds - Non-Annex I	2002	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	ONE-OFF		EUR	– 8 255 792,17	0,00	– 8 255 792,17
ES	Export refunds - Non-Annex I	2003	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 625 835,59	0,00	– 625 835,59
ES	Export refunds - Non-Annex I	2003	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 283 466,31	0,00	– 283 466,31
ES	Export refunds - Non-Annex I	2003	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	25,00 %	EUR	– 637 325,71	0,00	– 637 325,71

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Export refunds - Non-Annex I	2003	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	ONE-OFF		EUR	– 10 428 368,99	0,00	– 10 428 368,99
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 543 032,76	0,00	– 543 032,76
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 612 356,11	0,00	– 612 356,11
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 85 673,90	0,00	– 85 673,90
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 420 186,53	0,00	– 420 186,53
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	25,00 %	EUR	– 637 325,72	0,00	– 637 325,72
ES	Export refunds - Non-Annex I	2004	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	ONE-OFF		EUR	– 10 428 369,25	0,00	– 10 428 369,25
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 644 593,50	0,00	– 644 593,50

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 1 197 102,19	0,00	– 1 197 102,19
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 29 829,44	0,00	– 29 829,44
ES	Export refunds - other	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 3 070,58	0,00	– 3 070,58
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 73 612,22	0,00	– 73 612,22
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	25,00 %	EUR	– 79 665,71	0,00	– 79 665,71
ES	Export refunds - Non-Annex I	2005	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	ONE-OFF		EUR	– 1 303 546,06	0,00	– 1 303 546,06
ES	Export refunds - Non-Annex I	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 114 829,31	0,00	– 114 829,31
ES	Export refunds - Live animals	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 12 087,30	0,00	– 12 087,30

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Export refunds - other	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 368 662,52	0,00	– 368 662,52
ES	Export refunds - Sugar and isoglucose	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 1 568 548,49	0,00	– 1 568 548,49
ES	Export refunds - Non-Annex I	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 1 792,30	0,00	– 1 792,30
ES	Export refunds - other	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 1 792,30	0,00	– 1 792,30
ES	Export refunds - other	2006	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	ONE-OFF		EUR	– 108 785,66	0,00	– 108 785,66
ES	Export refunds - other	2007	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 233 717,84	0,00	– 233 717,84
ES	Export refunds - Non-Annex I	2007	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 9 738,24	0,00	– 9 738,24
ES	Export refunds - Sugar and isoglucose	2007	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 883 426,04	0,00	– 883 426,04

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Export refunds - other	2007	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 762,46	0,00	– 762,46
ES	Export refunds - Non-Annex I	2007	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 676,14	0,00	– 676,14
ES	Export refunds - Non-Annex I	2008	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 47 777,24	0,00	– 47 777,24
ES	Export refunds - other	2008	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	2,00 %	EUR	– 191 108,96	0,00	– 191 108,96
ES	Export refunds - Sugar and isoglucose	2008	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 310 869,70	0,00	– 310 869,70
ES	Export refunds - other	2008	deficient ex ante checks on beef, weaknesses in execution of physical checks, inadequate checks on production and stock of sugar, advance notice of physical checks given to the exporters	FLAT RATE	10,00 %	EUR	– 1 043,65	0,00	– 1 043,65
ES	Irregularities	2007	reimbursment due to rectification of the Annex III table for financial year 2006	ONE-OFF		EUR	1 998 905,54	0,00	1 998 905,54
ES	Irregularities	2011	weakness in the recovery procedure of a debt	ONE-OFF		EUR	– 214 008,50	0,00	– 214 008,50
ES	Cross Compliance	2006	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	– 2 049 444,68	– 470,83	– 2 048 973,85
ES	Cross Compliance	2007	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	– 9 678,62	0,00	– 9 678,62

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2007	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	41,87	0,00	41,87
ES	Cross Compliance	2007	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	– 4 385 343,30	– 387,58	– 4 384 955,72
ES	Cross Compliance	2007	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	181,89	0,00	181,89
ES	Cross Compliance	2008	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	– 3 017,65	0,00	– 3 017,65
ES	Cross Compliance	2008	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	0,84	0,00	0,84
ES	Cross Compliance	2008	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	– 35 502,66	– 2,94	– 35 499,72
ES	Cross Compliance	2008	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	50,65	0,00	50,65
ES	Cross Compliance	2009	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	– 2 196,12	0,00	– 2 196,12
ES	Cross Compliance	2009	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2005	FLAT RATE	5,00 %	EUR	30,80	0,00	30,80
ES	Cross Compliance	2009	1 GAEC missing, weaknesses in effectiveness of controls and in application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	– 1 229,56	0,00	– 1 229,56
ES	Cross Compliance	2009	1 GAEC missing, Effectiveness of controls, Application of reduction, claim year 2006	FLAT RATE	5,00 %	EUR	256,70	0,00	256,70
					TOTAL ES	**EUR**	**– 61 327 066,88**	**– 861,35**	**– 61 326 205,53**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Clearance of accounts - Financial Clearance	2009	errors detected during the certification exercise for financial year 2009 in EAGF population	ONE-OFF		EUR	– 64 880,77	0,00	– 64 880,77
					TOTAL FI	**EUR**	**– 64 880,77**	**0,00**	**– 64 880,77**
FR	Financial audit - Late payments and payment deadlines	2011	Late payments	ONE-OFF		EUR	– 138 405,90	– 138 405,90	0,00
FR	Financial audit - Late payments and payment deadlines	2011	Late payments	ONE-OFF		EUR	– 1 233 451,34	– 1 233 451,34	0,00
FR	Certification	2008	Ineligible expenditure	ONE-OFF		EUR	– 108 312,83	0,00	– 108 312,83
FR	Other Direct Aid - Ewe and Goats	2007	non-compliant holding register, lack of verification of accuracy of entries to the register, update of the register later than on-the-spot check, non-compliance of the computer database	FLAT RATE	2,00 %	EUR	– 1 552 358,26	– 9 314,14	– 1 543 044,12
FR	Other Direct Aid - Ewe and Goats	2008	non-compliant holding register, lack of verification of accuracy of entries to the register, update of the register later than on-the-spot check, non-compliance of the computer database	FLAT RATE	2,00 %	EUR	– 1 492 340,47	0,00	– 1 492 340,47
FR	Other Direct Aid - Ewe and Goats	2009	non-compliant holding register, lack of verification of accuracy of entries to the register, update of the register later than on-the-spot check, non-compliance of the computer database	FLAT RATE	2,00 %	EUR	– 1 429 479,12	0,00	– 1 429 479,12
FR	Other Direct Aid - Ewe and Goats	2010	non-compliant holding register, lack of verification of accuracy of entries to the register, update of the register later than on-the-spot check, non-compliance of the computer database	FLAT RATE	2,00 %	EUR	– 109,82	0,00	– 109,82
					TOTAL FR	**EUR**	**– 5 954 457,74**	**– 1 381 171,38**	**– 4 573 286,36**
GB	Decoupled Direct Aids	2008	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 27 569 252,08	– 11 938 317,64	– 15 630 934,44
GB	Other Direct Aid - Energy Crops	2008	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 99 998,30	0,00	– 99 998,30

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Other Direct Aids	2008	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 88 938,90	0,00	– 88 938,90
GB	Other Direct Aids	2009	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 107 725,59	0,00	– 107 725,59
GB	Decoupled Direct Aids	2009	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 41 109 525,75	0,00	– 41 109 525,75
GB	Other Direct Aid - Energy Crops	2009	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 31 594,40	0,00	– 31 594,40
GB	Decoupled Direct Aids	2010	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 41 490 749,02	0,00	– 41 490 749,02
GB	Other Direct Aids	2010	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 174 763,24	0,00	– 174 763,24
GB	Other Direct Aid - Energy Crops	2010	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, in on-the-spot controls	FLAT RATE	2,00 %	EUR	– 63 023,44	0,00	– 63 023,44
GB	Decoupled Direct Aids	2010	Weaknesses in LPIS-GIS, in the on-the-spot checks and payments and sanctions	EXTRAPO-LATED	5,19 %	EUR	– 16 513 582,57	– 1 954 694,52	– 14 558 888,05
GB	Irregularities	2011	Deficiencies in the recovery of a debt case	ONE-OFF		GBP	– 1 452 109,17	0,00	– 1 452 109,17
GB	Cross Compliance	2007	Lenient sanctioning system, claim year 2006	FLAT RATE	5,00 %	EUR	– 73 257,36	0,00	– 73 257,36
GB	Cross Compliance	2008	Lenient sanctioning system, claim year 2006	FLAT RATE	5,00 %	EUR	– 4 064,43	0,00	– 4 064,43
GB	Cross Compliance	2008	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 643 405,41	– 700,40	– 1 642 705,01
GB	Cross Compliance	2009	Minimum requirements on fertilisers and plant protection and one SMR not adequately controlled, claim year 2008	FLAT RATE	2,00 %	EUR	– 642 321,16	0,00	– 642 321,16
GB	Cross Compliance	2009	Lenient sanctioning system, claim year 2006	FLAT RATE	5,00 %	EUR	– 521,54	0,00	– 521,54
GB	Cross Compliance	2009	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 5 359,10	0,00	– 5 359,10

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Cross Compliance	2010	Minimum requirements on fertilisers and plant protection and one SMR not adequately controlled, claim year 2008	FLAT RATE	2,00 %	EUR	– 712,31	0,00	– 712,31
GB	Cross Compliance	2010	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 536,91	0,00	– 536,91
					TOTAL GB	**GBP**	**– 1 452 109,17**	**0,00**	**– 1 452 109,17**
					TOTAL GB	**EUR**	**– 129 619 331,51**	**– 13 893 712,56**	**– 115 725 618,95**
GR	Financial audit - Overshooting	2010	Exceeding of ceilings	ONE-OFF		EUR	– 4 048 593,82	0,00	– 4 048 593,82
GR	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 11 217,98	– 11 217,98	0,00
GR	Financial audit - Late payments and payment deadlines	2010	late payments	ONE-OFF		EUR	– 1 148 947,18	– 375 753,63	– 773 193,55
GR	Food Aid within the Community	2006	Overpaid public storage costs	ONE-OFF		EUR	– 58 833,00	0,00	– 58 833,00
GR	Public Storage - Rice	2006	Overpaid public storage costs	ONE-OFF		EUR	– 369 174,82	0,00	– 369 174,82
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2007	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 1 016 633,47	0,00	– 1 016 633,47
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2007	change of the eligibility criteria after the end of the claim year 2006	ONE-OFF		EUR	– 1 246 345,92	0,00	– 1 246 345,92
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - except Ovines and Bovines	2007	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 358 518,51	0,00	– 358 518,51

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2008	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	2,00 %	EUR	– 125 128,34	0,00	– 125 128,34
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2008	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 567 077,51	0,00	– 567 077,51
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - except Ovines and Bovines	2008	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 339 319,37	0,00	– 339 319,37
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - except Ovines and Bovines	2008	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	12,58	0,00	12,58
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2009	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	2,00 %	EUR	– 23 367,16	0,00	– 23 367,16
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - except Ovines and Bovines	2009	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 10 743,31	0,00	– 10 743,31
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2009	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	1 998,07	0,00	1 998,07

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Other Direct Aid - Article 69 of Reg.1782/2003 - except Ovines and Bovines	2009	control free period, weaknesses in determination of the eligibility criteria, in the risk analysis and in the on-the-spot cpntrols, lack of quality supervision for the delegated controls	FLAT RATE	5,00 %	EUR	– 1 066,26	0,00	– 1 066,26
					TOTAL GR	**EUR**	**– 9 322 956,00**	**– 386 971,61**	**– 8 935 984,39**
HU	Cross Compliance	2006	8 GAEC not defined, claim year 2005	FLAT RATE	10,00 %	HUF	– 281 162 836,10	– 5 622 679,91	– 275 540 156,19
HU	Cross Compliance	2007	8 GAEC not defined, claim year 2005	FLAT RATE	10,00 %	EUR	– 1 456,02	– 1 403,78	– 52,24
HU	Cross Compliance	2007	8 GAEC not defined, claim year 2006	FLAT RATE	10,00 %	EUR	– 2 836 628,70	– 21 435,09	– 2 815 193,61
HU	Cross Compliance	2008	8 GAEC not defined, claim year 2005	FLAT RATE	10,00 %	EUR	23,59	0,00	23,59
HU	Cross Compliance	2008	8 GAEC not defined, claim year 2006	FLAT RATE	10,00 %	EUR	387,67	– 32,60	420,27
HU	Cross Compliance	2008	8 GAEC not defined, claim year 2007	FLAT RATE	10,00 %	EUR	– 5 428 019,24	– 28 383,73	– 5 399 635,51
HU	Cross Compliance	2009	8 GAEC not defined, claim year 2005	FLAT RATE	10,00 %	EUR	– 101,51	0,00	– 101,51
HU	Cross Compliance	2009	8 GAEC not defined, claim year 2006	FLAT RATE	10,00 %	EUR	– 416,76	0,00	– 416,76
HU	Cross Compliance	2009	8 GAEC not defined, claim year 2007	FLAT RATE	10,00 %	EUR	– 8 066,23	0,00	– 8 066,23
					TOTAL HU	**HUF**	**– 281 162 836,10**	**– 5 622 679,91**	**– 275 540 156,19**
					TOTAL HU	**EUR**	**– 8 274 277,20**	**– 51 255,20**	**– 8 223 022,00**
IE	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 13 215,75	– 13 215,75	0,00
IE	Irregularities	2007	Non-reporting of interest in the Annex III table of financial year 2006	ONE-OFF		EUR	– 3 606,20	0,00	– 3 606,20
IE	Irregularities	2008	Non-reporting of interest in the Annex III table of financial year 2007	ONE-OFF		EUR	– 1 048,99	0,00	– 1 048,99
IE	Irregularities	2009	Non-reporting of interest in the Annex III table of financial year 2008	ONE-OFF		EUR	– 2 109,23	0,00	– 2 109,23

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Irregularities	2010	Non-reporting of interest in the Annex III table of financial year 2009	ONE-OFF		EUR	– 892,44	0,00	– 892,44
IE	Irregularities	2011	Negligence in recovering the debt	ONE-OFF		EUR	– 22 624,22	0,00	– 22 624,22
					TOTAL IE	**EUR**	**– 43 496,83**	**– 13 215,75**	**– 30 281,08**
IT	Cross Compliance	2006	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2005	FLAT RATE	5,00 %	EUR	– 2 140 320,86	– 521,76	– 2 139 799,10
IT	Cross Compliance	2006	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2005	FLAT RATE	5,00 %	EUR	– 17,57	0,00	– 17,57
IT	Cross Compliance	2006	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2005	FLAT RATE	10,00 %	EUR	– 3 799 568,80	– 877,18	– 3 798 691,62
IT	Cross Compliance	2006	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2005	FLAT RATE	10,00 %	EUR	– 588,40	0,00	– 588,40
IT	Cross Compliance	2007	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2006	FLAT RATE	5,00 %	EUR	– 7 065 635,65	– 60 023,03	– 7 005 612,62
IT	Cross Compliance	2007	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2006	FLAT RATE	5,00 %	EUR	– 5 975,35	0,00	– 5 975,35
IT	Cross Compliance	2007	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2006	FLAT RATE	10,00 %	EUR	– 8 809 763,62	– 53 375,69	– 8 756 387,93
IT	Cross Compliance	2007	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2006	FLAT RATE	10,00 %	EUR	– 19 257,41	0,00	– 19 257,41
IT	Cross Compliance	2008	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2007	FLAT RATE	5,00 %	EUR	– 11 214 946,03	– 43 992,23	– 11 170 953,80

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Cross Compliance	2008	Several SMRs badly controlled, wrong application of correction, for farmers without animals - claim year 2007	FLAT RATE	5,00 %	EUR	– 698 146,26	0,00	– 698 146,26
IT	Cross Compliance	2008	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2007	FLAT RATE	10,00 %	EUR	– 14 331 663,30	– 48 186,16	– 14 283 477,14
IT	Cross Compliance	2008	Several SMRs badly controlled, wrong application of correction, for farmers with animals - claim year 2007	FLAT RATE	10,00 %	EUR	– 216 402,75	– 74,09	– 216 328,66
IT	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 2 458 104,43	– 2 458 104,43	0,00
IT	Milk - Quota	2011	recovery of milk levy	ONE-OFF		EUR	163 991,21	163 991,21	0,00
IT	Accreditation Paying Agency	2007	deficiencies in the accreditation criteria for EAGF	FLAT RATE	16,00 %	EUR	– 3 248,92	0,00	– 3 248,92
IT	Accreditation Paying Agency	2007	deficiencies in the accreditation criteria for EAGF (debtors)	FLAT RATE	16,00 %	EUR	– 64 771,05	0,00	– 64 771,05
IT	Accreditation Paying Agency	2008	deficiencies in the accreditation criteria for EAGF	FLAT RATE	16,00 %	EUR	– 2 527,19	0,00	– 2 527,19
IT	Accreditation Paying Agency	2008	deficiencies in the accreditation criteria for EAGF (debtors)	FLAT RATE	16,00 %	EUR	– 119 653,30	0,00	– 119 653,30
IT	Accreditation Paying Agency	2009	deficiencies in the accreditation criteria for EAGF	FLAT RATE	16,00 %	EUR	– 445 807,98	0,00	– 445 807,98
IT	Accreditation Paying Agency	2009	deficiencies in the accreditation criteria for EAGF (debtors)	FLAT RATE	16,00 %	EUR	– 118 662,34	0,00	– 118 662,34
IT	Fruit and Vegetables - Citrus Processing	2005	Gravely deficient control system, fraud	FLAT RATE	25,00 %	EUR	– 17 098 044,58	0,00	– 17 098 044,58

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Fruit and Vegetables - Citrus Processing	2006	Gravely deficient control system, fraud	FLAT RATE	25,00 %	EUR	– 817 132,98	0,00	– 817 132,98
IT	Fruit and Vegetables - Citrus Processing	2007	Gravely deficient control system, fraud	FLAT RATE	25,00 %	EUR	1 201,24	0,00	1 201,24
IT	Rural Development EAGGF (2000-2006)* - Area related measures	2006	no cross-checks with the animal database; delayed on-the-spot checks	FLAT RATE	2,00 %	EUR	– 318 652,00	0,00	– 318 652,00
IT	Rural Development EAGGF (2000-2006)* - Area related measures	2006	delayed on-the-spot checks; insufficient checks of the use of fertilisers	FLAT RATE	5,00 %	EUR	– 50 391,00	0,00	– 50 391,00
IT	Rural Development EAGGF (2000-2006)* - Area related measures	2006	no cross-checks with the animal database; delayed on-the-spot checks	FLAT RATE	5,00 %	EUR	– 625 923,00	0,00	– 625 923,00
IT	Rural Development EAGGF (2000-2006)* - Area related measures	2007	no cross-checks with the animal database; delayed on-the-spot checks	FLAT RATE	5,00 %	EUR	4 073,00	0,00	4 073,00
					TOTAL IT	**EUR**	**– 70 255 939,32**	**– 2 501 163,36**	**– 67 754 775,96**
LT	Cross Compliance	2007	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	26,70	0,00	26,70
LT	Cross Compliance	2007	Three GAEC missing, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	– 28 566,80	– 545,96	– 28 020,84
LT	Cross Compliance	2008	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	– 154 416,57	0,00	– 154 416,57
LT	Cross Compliance	2008	GAEC not defined (1st pillar only), claim year 2007	FLAT RATE	5,00 %	EUR	– 404 835,64	0,00	– 404 835,64

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Cross Compliance	2008	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	0,83	0,00	0,83
LT	Cross Compliance	2008	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	5,00 %	EUR	1 014,70	0,00	1 014,70
LT	Cross Compliance	2008	Three GAEC missing, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	– 216,86	– 3,40	– 213,46
LT	Cross Compliance	2009	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	– 200,95	0,00	– 200,95
LT	Cross Compliance	2009	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2008	FLAT RATE	2,00 %	EUR	– 204 161,54	0,00	– 204 161,54
LT	Cross Compliance	2009	GAEC not defined (1st pillar only), claim year 2008	FLAT RATE	5,00 %	EUR	– 468 159,50	0,00	– 468 159,50
LT	Cross Compliance	2009	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	– 0,01	0,00	– 0,01
LT	Cross Compliance	2009	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	5,00 %	EUR	164,08	0,00	164,08
LT	Cross Compliance	2009	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2008	FLAT RATE	5,00 %	EUR	37,58	0,00	37,58
LT	Cross Compliance	2009	Three GAEC missing, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	– 13,95	0,00	– 13,95
LT	Cross Compliance	2010	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	– 24,21	0,00	– 24,21
LT	Cross Compliance	2010	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2008	FLAT RATE	2,00 %	EUR	– 188,77	0,00	– 188,77
LT	Cross Compliance	2010	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2006	FLAT RATE	5,00 %	EUR	5,41	0,00	5,41

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Cross Compliance	2010	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2007	FLAT RATE	5,00 %	EUR	29,86	0,00	29,86
LT	Cross Compliance	2010	One GAEC missing, One GAEC badly controlled, Poor definition of severity, claim year 2008	FLAT RATE	5,00 %	EUR	29,88	0,00	29,88
					TOTAL LT	**EUR**	**– 1 259 475,76**	**– 549,36**	**– 1 258 926,40**
MT	Cross Compliance	2008	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 7 853,65	0,00	– 7 853,65
MT	Cross Compliance	2009	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 20,61	0,00	– 20,61
MT	Cross Compliance	2009	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 13 568,05	0,00	– 13 568,05
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 2,90	0,00	– 2,90
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 88,08	0,00	– 88,08
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	– 16 838,20	0,00	– 16 838,20
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	142,32	0,00	142,32
MT	Cross Compliance	2011	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 26,86	0,00	– 26,86
MT	Cross Compliance	2011	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	– 26,01	0,00	– 26,01
					TOTAL MT	**EUR**	**– 38 282,04**	**0,00**	**– 38 282,04**
NL	Clearance of accounts - Financial Clearance	2010	known error related to the use of bumble bees for pollination	ONE-OFF		EUR	– 688 510,00	0,00	– 688 510,00
					TOTAL NL	**EUR**	**– 688 510,00**	**0,00**	**– 688 510,00**
PL	Fruit and Vegetables - Tomato Processing	2007	weaknesses in the controls checks	FLAT RATE	5,00 %	PLN	– 1 166 100,45	– 8 151,74	– 1 157 948,71
PL	Fruit and Vegetables - Tomato Processing	2007	late payments	ONE-OFF		PLN	– 163 034,87	0,00	– 163 034,87

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Fruit and Vegetables - Tomato Processing	2008	weaknesses in the controls checks	FLAT RATE	5,00 %	EUR	– 340 453,82	0,00	– 340 453,82
					TOTAL PL	**PLN**	**– 1 329 135,32**	**– 8 151,74**	**– 1 320 983,58**
					TOTAL PL	**EUR**	**– 340 453,82**	**0,00**	**– 340 453,82**
RO	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 82 812,73	– 82 812,73	0,00
					TOTAL RO	**EUR**	**– 82 812,73**	**– 82 812,73**	**0,00**
SE	Financial audit - Overshooting	2011	exceeding of ceiling	ONE-OFF		EUR	– 3 013,42	– 3 013,42	0,00
					TOTAL SE	**EUR**	**– 3 013,42**	**– 3 013,42**	**0,00**
SI	Other Direct Aid - Ewe and Goats	2007	Failure to achieve the minimum rate of on-the-spot checks for ovine throughout the retention period and higher level of reductions and exclusions established during on-the-spot checks in the random sample than in the risk analysis sample	FLAT RATE	5,00 %	EUR	– 37 036,67	0,00	– 37 036,67
SI	Other Direct Aid - Article 69 of Reg.1782/2003 - only Ovines and Bovines	2008	Non application of eligibility sanctions in case of late tagging of calves	ONE-OFF		EUR	– 61 130,59	0,00	– 61 130,59
SI	Entitlements	2008	Calculation of set-aside entitlements, parcels of land artificially designed in order to fulfil the minimum size requirements, recovery of unduly allocated entitlements and payments, use of national reserve for agricultural land covered by forest, individual cases	ONE-OFF		EUR	– 25 453,98	0,00	– 25 453,98
SI	Entitlements	2009	Calculation of set-aside entitlements, parcels of land artificially designed in order to fulfil the minimum size requirements, recovery of unduly allocated entitlements and payments, use of national reserve for agricultural land covered by forest, individual cases	ONE-OFF		EUR	– 13 990,92	0,00	– 13 990,92

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SI	Entitlements	2010	Calculation of set-aside entitlements, parcels of land artificially designed in order to fulfil the minimum size requirements, recovery of unduly allocated entitlements and payments, use of national reserve for agricultural land covered by forest, individual cases	ONE-OFF		EUR	– 148 484,50	0,00	– 148 484,50
					TOTAL SI	**EUR**	**– 286 096,66**	**0,00**	**– 286 096,66**
SK	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 346 334,22	– 346 334,22	0,00
SK	Cross Compliance	2007	GAEC not defined, weaknesses in on the spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	– 398 260,86	0,00	– 398 260,86
SK	Cross Compliance	2008	GAEC not defined, weaknesses in on the spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	– 23,84	0,00	– 23,84
SK	Cross Compliance	2008	GAEC not defined, weaknesses in on the spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 779 668,89	0,00	– 779 668,89
SK	Cross Compliance	2009	GAEC not defined, weaknesses in on the spot controls, claim year 2006	FLAT RATE	5,00 %	EUR	– 8,91	0,00	– 8,91
SK	Cross Compliance	2009	GAEC not defined, weaknesses in on the spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 796,00	0,00	– 796,00
					TOTAL SK	**EUR**	**– 1 525 092,72**	**– 346 334,22**	**– 1 178 758,50**
					6 7 0 1 TOTAL	**DKK**	**– 142 645,00**	**0,00**	**– 142 645,00**
					6 7 0 1 TOTAL	**GBP**	**– 1 452 109,17**	**0,00**	**– 1 452 109,17**
					6 7 0 1 TOTAL	**HUF**	**– 281 162 836,10**	**– 5 622 679,91**	**– 275 540 156,19**
					6 7 0 1 TOTAL	**PLN**	**– 1 329 135,32**	**– 8 151,74**	**– 1 320 983,58**
					6 7 0 1 TOTAL	**EUR**	**– 296 785 796,48**	**– 18 661 087,63**	**– 278 124 708,85**
BUDGET ITEM: 6 7 1 1									
BE	Cross Compliance	2008	GAEC not implemented, partial on the spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 31 470,12	0,00	– 31 470,12

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BE	Cross Compliance	2009	GAEC not implemented, partial on the spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 440,26	0,00	– 1 440,26
BE	Cross Compliance	2010	GAEC not implemented, partial on the spot controls, claim year 2007	FLAT RATE	5,00 %	EUR	– 352,15	0,00	– 352,15
					TOTAL BE	**EUR**	**– 33 262,53**	**0,00**	**– 33 262,53**
BG	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in timinig of the on-the-spot checks and sample selection	FLAT RATE	2,00 %	EUR	– 40 146,27	0,00	– 40 146,27
BG	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in timinig of the on-the-spot checks and sample selection	FLAT RATE	2,00 %	EUR	17 174,46	0,00	17 174,46
					TOTAL BG	**EUR**	**– 22 971,81**	**0,00**	**– 22 971,81**
CY	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Late administrative checks and inappropriate timing of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 2 062,12	0,00	– 2 062,12
CY	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Late administrative checks and inappropriate timing of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 97 678,93	0,00	– 97 678,93
					TOTAL CY	**EUR**	**– 99 741,05**	**0,00**	**– 99 741,05**
CZ	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Lack of on-the-spot checks on livestock density	FLAT RATE	2,00 %	EUR	– 2 153 061,12	– 10 764,12	– 2 142 297,00
CZ	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Lack of on-the-spot checks on livestock density	FLAT RATE	2,00 %	EUR	– 2 321 491,75	– 11 607,46	– 2 309 884,29
CZ	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Lack of on-the-spot checks on livestock density	FLAT RATE	2,00 %	EUR	– 2 418,58	0,00	– 2 418,58

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
CZ	Cross Compliance	2008	GAEC non defined, Weaknesses in evaluation of non compliances, claim year 2007	FLAT RATE	5,00 %	EUR	– 621 456,24	0,00	– 621 456,24
CZ	Cross Compliance	2008	GAEC non defined, Weaknesses in evaluation of non compliances, claim year 2008	FLAT RATE	5,00 %	EUR	– 9,15	0,00	– 9,15
CZ	Cross Compliance	2009	GAEC non defined, Weaknesses in evaluation of non compliances, claim year 2007	FLAT RATE	5,00 %	EUR	– 10 682,73	0,00	– 10 682,73
CZ	Cross Compliance	2009	GAEC non defined, Weaknesses in evaluation of non compliances, claim year 2008	FLAT RATE	5,00 %	EUR	– 669 467,88	0,00	– 669 467,88
					TOTAL CZ	**EUR**	**– 5 778 587,45**	**– 22 371,58**	**– 5 756 215,87**
DE	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2007	weaknesses in selection among eligible applications	FLAT RATE	10,00 %	EUR	– 130 781,57	0,00	– 130 781,57
DE	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2007	Payments including ineligible VAT	ONE-OFF		EUR	– 2 698 127,96	0,00	– 2 698 127,96
DE	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	weaknesses in selection among eligible applications	FLAT RATE	10,00 %	EUR	– 105 424,95	0,00	– 105 424,95
DE	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	weaknesses in selection among eligible applications	FLAT RATE	10,00 %	EUR	– 804 414,05	0,00	– 804 414,05
					TOTAL DE	**EUR**	**– 3 738 748,53**	**0,00**	**– 3 738 748,53**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses on the on-the-spot controls, lack of traceability (claim year 2009 paid in financial year 2009)	FLAT RATE	2,00 %	EUR	– 90 572,51	0,00	– 90 572,51
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses on the on-the-spot controls, lack of traceability (claim year 2009 paid in financial year 2010)	FLAT RATE	2,00 %	EUR	– 126 456,16	0,00	– 126 456,16
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses on the on-the-spot controls, lack of traceability (claim year 2010 paid in financial year 2010)	FLAT RATE	2,00 %	EUR	– 125 866,86	0,00	– 125 866,86
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls, lack of traceability (claim year 2009 paid in financial year 2011)	FLAT RATE	2,00 %	EUR	536,22	0,00	536,22
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls, lack of traceability (claim year 2010 paid in financial year 2011)	FLAT RATE	2,00 %	EUR	– 36 730,38	0,00	– 36 730,38
					TOTAL ES	**EUR**	**– 379 089,69**	**0,00**	**– 379 089,69**
FI	Clearance of accounts - Financial Clearance	2009	errors detected during the certification exercise for financial year 2009 in EAFRD population	ONE-OFF		EUR	– 1 766,40	0,00	– 1 766,40
					TOTAL FI	**EUR**	**– 1 766,40**	**0,00**	**– 1 766,40**
FR	Rural Development EAFRD Axis 1 (2007-2013)	2007	Non-exhaustive administrative control of the preferential loans invoices and late audits in banks	FLAT RATE	5,00 %	EUR	– 2 678 837,27	0,00	– 2 678 837,27
FR	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Non-exhaustive administrative control of the preferential loans invoices and late audits in banks	FLAT RATE	5,00 %	EUR	– 1 015 793,65	0,00	– 1 015 793,65

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	Non-exhaustive administrative control of the preferential loans invoices and late audits in banks	FLAT RATE	5,00 %	EUR	– 1 386 514,48	0,00	– 1 386 514,48
FR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	Non-exhaustive administrative control of the preferential loans invoices and late audits in banks	FLAT RATE	5,00 %	EUR	– 125 462,91	0,00	– 125 462,91
FR	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Non-exhaustive administrative control of the preferential loans invoices and late audits in banks	FLAT RATE	5,00 %	EUR	– 1 246 558,73	0,00	– 1 246 558,73
FR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in the on the spot controls	FLAT RATE	5,00 %	EUR	– 21 056 869,75	0,00	– 21 056 869,75
FR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the on the spot controls	FLAT RATE	5,00 %	EUR	– 7 898 813,60	0,00	– 7 898 813,60
					TOTAL FR	**EUR**	**– 35 408 850,39**	**0,00**	**– 35 408 850,39**
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, on-the-spot controls	FLAT RATE	2,00 %	EUR	– 355 672,24	– 16 180,58	– 339 491,66
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, on-the-spot controls	FLAT RATE	2,00 %	EUR	– 288 122,53	0,00	– 288 122,53
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	weaknesses in LPIS-GIS, in processing of applications, in administrative cross checks, on-the-spot controls	FLAT RATE	2,00 %	EUR	– 298 761,99	– 293 852,81	– 4 909,18

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses in LPIS-GIS, on-the-spot checks and payments and sanctions	FLAT RATE	5,00 %	EUR	– 1 173 720,59	0,00	– 1 173 720,59
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in the Agri-environment measures	FLAT RATE	2,00 %	EUR	– 3 235 955,12	– 17 650,45	– 3 218 304,67
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the Agri-environment measures	FLAT RATE	2,00 %	EUR	– 1 117 396,52	– 4 828,16	– 1 112 568,36
GB	Cross Compliance	2008	Minimum requirements on fertilisers and plant protection and one SMR not adequately controlled, claim year 2008	FLAT RATE	2,00 %	EUR	– 5 741,43	0,00	– 5 741,43
GB	Cross Compliance	2008	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 77 419,70	0,00	– 77 419,70
GB	Cross Compliance	2009	Minimum requirements on fertilisers and plant protection and one SMR not adequately controlled, claim year 2008	FLAT RATE	2,00 %	EUR	– 22 884,24	0,00	– 22 884,24
GB	Cross Compliance	2009	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	32,09	0,00	32,09
GB	Cross Compliance	2010	Minimum requirements on fertilisers and plant protection and one SMR not adequately controlled, claim year 2008	FLAT RATE	2,00 %	EUR	– 31,12	0,00	– 31,12
GB	Cross Compliance	2010	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 70,69	0,00	– 70,69
					TOTAL GB	**EUR**	**– 6 575 744,08**	**– 332 512,00**	**– 6 243 232,08**
HU	Cross Compliance	2008	8 GAEC not defined, claim year 2007	FLAT RATE	10,00 %	EUR	– 79 998,57	0,00	– 79 998,57
HU	Cross Compliance	2009	8 GAEC not defined, claim year 2007	FLAT RATE	10,00 %	EUR	– 21 025,02	0,00	– 21 025,02
					TOTAL HU	**EUR**	**– 101 023,59**	**0,00**	**– 101 023,59**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Clearance of accounts - Financial Clearance	2010	Known Error	ONE-OFF		EUR	– 197 620,52	0,00	– 197 620,52
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2007	weaknesses in the verification of declarations made by the agricultural advisors on certain eligibility criteria under the Early Retirement Scheme (measure 113)	ONE-OFF		EUR	– 10 122,22	0,00	– 10 122,22
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	weaknesses in measurability of objectives in the business plan of the Young Farmers scheme (measure 112)	FLAT RATE	5,00 %	EUR	– 115 125,00	0,00	– 115 125,00
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	weaknesses in the verification of declarations made by the agricultural advisors on certain eligibility criteria under the Early Retirement Scheme (measure 113)	ONE-OFF		EUR	– 31 262,80	0,00	– 31 262,80
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	weaknesses in measurability of objectives in the business plan of the Young Farmers scheme (measure 112)	FLAT RATE	5,00 %	EUR	– 134 055,00	0,00	– 134 055,00
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	weaknesses in the verification of declarations made by the agricultural advisors on certain eligibility criteria under the Early Retirement Scheme (measure 113)	ONE-OFF		EUR	– 20 795,07	0,00	– 20 795,07
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	weaknesses in measurability of objectives in the business plan of the Young Farmers scheme (measure 112)	FLAT RATE	5,00 %	EUR	– 55 436,25	0,00	– 55 436,25
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	weaknesses in the verification of declarations made by the agricultural advisors on certain eligibility criteria under the Early Retirement Scheme (measure 113)	ONE-OFF		EUR	– 19 051,20	0,00	– 19 051,20

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2011	weaknesses in the verification of declarations made by the agricultural advisors on certain eligibility criteria under the Early Retirement Scheme (measure 113)	ONE-OFF		EUR	– 11 113,21	0,00	– 11 113,21
					TOTAL IE	**EUR**	**– 594 581,27**	**0,00**	**– 594 581,27**
IT	Accreditation Paying Agency	2008	deficiencies in the accreditation criteria for EAFRD	FLAT RATE	16,00 %	EUR	– 2 885 304,84	0,00	– 2 885 304,84
IT	Accreditation Paying Agency	2009	deficiencies in the accreditation criteria for EAFRD	FLAT RATE	16,00 %	EUR	– 2 709 857,58	0,00	– 2 709 857,58
IT	Accreditation Paying Agency	2009	deficiencies in the accreditation criteria for EAFRD (debtors)	FLAT RATE	16,00 %	EUR	– 4 279,19	0,00	– 4 279,19
IT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	delayed on-the-spot checks; insufficient checks of the use of fertilisers	FLAT RATE	5,00 %	EUR	– 7 886,00	0,00	– 7 886,00
IT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	no cross-checks with the animal database; delayed on-the-spot checks	FLAT RATE	5,00 %	EUR	– 246 930,00	0,00	– 246 930,00
					TOTAL IT	**EUR**	**– 5 854 257,61**	**0,00**	**– 5 854 257,61**
LT	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Weak control system on eligibility of beneficiaries	FLAT RATE	5,00 %	EUR	– 14 686,92	0,00	– 14 686,92
LT	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Weak control system on eligibility of beneficiaries	FLAT RATE	5,00 %	EUR	– 848 148,40	0,00	– 848 148,40

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Weak control system on eligibility of beneficiaries	FLAT RATE	5,00 %	EUR	– 766 818,02	0,00	– 766 818,02
LT	Cross Compliance	2008	One GAEC missing, one GAEC badly controlled, poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	– 98 669,98	0,00	– 98 669,98
LT	Cross Compliance	2009	One GAEC missing, one GAEC badly controlled, poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	– 1 743,38	0,00	– 1 743,38
LT	Cross Compliance	2009	One GAEC missing, one GAEC badly controlled, poor definition of severity, claim year 2008	FLAT RATE	2,00 %	EUR	– 101 975,29	0,00	– 101 975,29
LT	Cross Compliance	2010	One GAEC missing, one GAEC badly controlled, poor definition of severity, claim year 2007	FLAT RATE	2,00 %	EUR	392,93	0,00	392,93
LT	Cross Compliance	2010	One GAEC missing, one GAEC badly controlled, poor definition of severity, claim year 2008	FLAT RATE	2,00 %	EUR	– 382,94	0,00	– 382,94
					TOTAL LT	**EUR**	**– 1 832 032,00**	**0,00**	**– 1 832 032,00**
MT	Cross Compliance	2009	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 6 858,55	0,00	– 6 858,55
MT	Cross Compliance	2009	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 8 803,69	0,00	– 8 803,69
MT	Cross Compliance	2009	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	– 33,58	0,00	– 33,58
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2007	FLAT RATE	5,00 %	EUR	– 232,55	0,00	– 232,55
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 2 078,01	0,00	– 2 078,01
MT	Cross Compliance	2010	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	– 12 545,31	0,00	– 12 545,31
MT	Cross Compliance	2011	Lenient sanctioning system, claim year 2008	FLAT RATE	5,00 %	EUR	– 239,50	0,00	– 239,50
MT	Cross Compliance	2011	Lenient sanctioning system, claim year 2009	FLAT RATE	5,00 %	EUR	– 53,44	0,00	– 53,44
					TOTAL MT	**EUR**	**– 30 844,63**	**0,00**	**– 30 844,63**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Weakness in management of the early retirement scheme	FLAT RATE	2,00 %	EUR	– 253 108,80	0,00	– 253 108,80
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	– 9 868 306,45	0,00	– 9 868 306,45
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Weakness in management of the early retirement scheme	FLAT RATE	2,00 %	EUR	– 627 971,30	0,00	– 627 971,30
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	– 9 761 030,13	0,00	– 9 761 030,13
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Weakness in management of the early retirement scheme	FLAT RATE	2,00 %	EUR	– 498 848,26	0,00	– 498 848,26
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	– 7 753 973,66	0,00	– 7 753 973,66
					TOTAL PL	**EUR**	**– 28 763 238,60**	**0,00**	**– 28 763 238,60**
RO	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	weaknesses in the controls of a risk of creation of artificial conditions, eligibility of the beneficiary, eligibility of expenses	FLAT RATE	5,00 %	EUR	– 3 579 714,82	0,00	– 3 579 714,82

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
RO	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	weaknesses in the controls of a risk of creation of artificial conditions, eligibility of the beneficiary, eligibility of expenses	FLAT RATE	5,00 %	EUR	– 8 921 103,16	0,00	– 8 921 103,16
RO	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Incomplete checks on parcels and on logbooks	FLAT RATE	2,00 %	EUR	– 2 239 090,38	– 2 239 090,38	0,00
RO	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Incomplete checks on parcels and on logbooks	FLAT RATE	2,00 %	EUR	– 2 959 592,24	0,00	– 2 959 592,24
					TOTAL RO	**EUR**	**– 17 699 500,60**	**– 2 239 090,38**	**– 15 460 410,22**
SK	Cross Compliance	2008	GAEC not defined, on-the-spot checks weaknesses - claim year 2007	FLAT RATE	5,00 %	EUR	– 378 504,46	0,00	– 378 504,46
SK	Cross Compliance	2009	GAEC not defined, on-the-spot checks weaknesses - claim year 2007	FLAT RATE	5,00 %	EUR	– 787,35	0,00	– 787,35
					TOTAL SK	**EUR**	**– 379 291,81**	**0,00**	**– 379 291,81**
					6 7 1 1 TOTAL	**EUR**	**– 107 293 532,04**	**– 2 593 973,96**	**– 104 699 558,08**
BUDGET ITEM: 6 5 0 0									
LT	Rural Development - Transitional Instrument	2007	Weak control system on eligibility of beneficiaries	FLAT RATE	5,00 %	EUR	– 428 809,33	0,00	– 428 809,33
LT	Rural Development - Transitional Instrument	2008	Weak control system on eligibility of beneficiaries	FLAT RATE	5,00 %	EUR	– 974 546,18	0,00	– 974 546,18
					TOTAL LT	**EUR**	**– 1 403 355,51**	**0,00**	**– 1 403 355,51**

Member State	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Rural Development - Transitional Instrument	2007	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	– 4 422 645,43	0,00	– 4 422 645,43
PL	Rural Development - Transitional Instrument	2008	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	– 1 271 573,68	0,00	– 1 271 573,68
PL	Rural Development - Transitional Instrument	2009	Weakness in management of the early retirement scheme	FLAT RATE	5,00 %	EUR	5 778,15	0,00	5 778,15
					TOTAL PL	**EUR**	**– 5 688 440,96**	**0,00**	**– 5 688 440,96**
					6 5 0 0 TOTAL	**EUR**	**– 7 091 796,47**	**0,00**	**– 7 091 796,47**