COMMISSION IMPLEMENTING DECISION

of 13 August 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) 5225)

(Only the Danish, Dutch, English, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Polish, Slovenian, Spanish and Swedish texts are authentic)

(2013/433/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy [1], and in particular Article 7(4) thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [2], and in particular Article 31 thereof,

Having consulted the Committee on the Agricultural Funds,

Whereas:

(1) Under Article 7(4) of Regulation (EC) No 1258/1999, and Article 31 of Regulation (EC) No 1290/2005, the Commission is to carry out the necessary verifications, communicate to the Member States the results of these verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.

(2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.

(3) Under Regulation (EC) No 1258/1999 and Regulation (EC) No 1290/2005, only agricultural expenditure which has been incurred in a way that has not infringed European Union rules may be financed.

(4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGGF Guarantee Section, the EAGF and the EAFRD.

(5) The amounts that are not recognised as being chargeable to the EAGGF Guarantee Section, the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

(6) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with European Union rules was notified by the Commission to the Member States in a summary report on the subject.

(7) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice in cases pending on 1 June 2013 and relating to its content,

HAS ADOPTED THIS DECISION:

Article 1

The expenditure itemised in the Annex hereto that has been incurred by the Member States' accredited paying agencies and declared under the EAGGF Guarantee Section, under the EAGF or under the EAFRD shall be excluded from European Union financing because it does not comply with European Union rules.

Article 2

This Decision is addressed to the Kingdom of Belgium, the 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 Latvia, the Grand Duchy of Luxembourg, Hungary, the Republic of Poland, the Republic of Slovenia, the Republic of Finland, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 13 August 2013.

For the Commission

Dacian CIOLOŞ

Member of the Commission

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

ANNEX

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BUDGET ITEM: 6 7 0 1									
BE	Fruit and Vegetables - Operational Programmes	2008	Non compliance with recognition criteria	ONE-OFF		EUR	– 922 684,37	0,00	– 922 684,37
BE	Fruit and Vegetables - Operational Programmes	2009	Non compliance with recognition criteria	ONE-OFF		EUR	– 2 091 855,58	0,00	– 2 091 855,58
BE	Fruit and Vegetables - Operational Programmes	2010	Non compliance with recognition criteria	ONE-OFF		EUR	– 1 093 697,47	0,00	– 1 093 697,47
					TOTAL BE	**EUR**	**– 4 108 237,42**	**0,00**	**– 4 108 237,42**
DE	Starch	2003	deficiencies in the payment mechanism in a potato starch company	FLAT RATE	10,00 %	EUR	– 1 901 395,66	0,00	– 1 901 395,66
DE	Starch	2004	deficiencies in the payment mechanism in a potato starch company	FLAT RATE	10,00 %	EUR	– 1 883 474,60	0,00	– 1 883 474,60
DE	Starch	2005	deficiencies in the payment mechanism in a potato starch company	FLAT RATE	10,00 %	EUR	– 2 408 081,08	0,00	– 2 408 081,08
DE	Decoupled Direct Aids	2007	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 235 167,91	0,00	– 235 167,91
DE	Decoupled Direct Aids	2007	Weakness of on-the-spot checks	ONE-OFF		EUR	– 2 816,41	0,00	– 2 816,41
DE	Decoupled Direct Aids	2008	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 297 448,70	0,00	– 297 448,70
DE	Other Direct Aids	2008	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 525,06	0,00	– 525,06
DE	Other Direct Aid - Energy Crops	2008	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 1 506,39	0,00	– 1 506,39
DE	Decoupled Direct Aids	2008	Weakness of on-the-spot checks	ONE-OFF		EUR	– 6 993,20	0,00	– 6 993,20
DE	Other Direct Aids	2009	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 324,85	0,00	– 324,85

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DE	Decoupled Direct Aids	2009	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 296 114,43	0,00	– 296 114,43
DE	Other Direct Aid - Energy Crops	2009	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 743,76	0,00	– 743,76
DE	Decoupled Direct Aids	2009	Weakness of on-the-spot checks	ONE-OFF		EUR	– 6 706,48	0,00	– 6 706,48
					TOTAL DE	**EUR**	**– 7 041 298,53**	**0,00**	**– 7 041 298,53**
DK	Decoupled Direct Aids	2008	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	10,00 %	EUR	– 8 175 799,16	0,00	– 8 175 799,16
DK	Decoupled Direct Aids	2008	deficiencies in the LPIS and in the on-the-spot controls	ONE-OFF		EUR	– 894 733,68	0,00	– 894 733,68
DK	Decoupled Direct Aids	2009	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 1 098 146,81	0,00	– 1 098 146,81
					TOTAL DK	**EUR**	**– 10 168 679,65**	**0,00**	**– 10 168 679,65**
ES	Cross Compliance	2008	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 2 502 153,89	– 385,00	– 2 501 768,89
ES	Cross Compliance	2008	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	144,00	0,00	144,00
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 7 122,69	0,00	– 7 122,69
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	498,64	0,00	498,64
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	– 2 720 206,24	– 23,84	– 2 720 182,40
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	238,57	0,00	238,57
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 83,48	0,00	– 83,48
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	18,98	0,00	18,98
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	– 2 952,97	0,00	– 2 952,97

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	69,69	0,00	69,69
ES	Cross Compliance	2011	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00%	EUR	– 650,69	0,00	– 650,69
ES	Cross Compliance	2011	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	26,14	0,00	26,14
					TOTAL ES	**EUR**	**– 5 232 173,94**	**– 408,84**	**– 5 231 765,10**
FI	Public Storage - Cereals	2010	Mistakes in the management in case of in-situ movements	ONE-OFF		EUR	– 715 273,00	0,00	– 715 273,00
FI	Decoupled Direct Aids	2007	deficiencies in recalculation of entitlements; claim years 2006-2009	ONE-OFF		EUR	– 1 706,39	0,00	– 1 706,39
FI	Decoupled Direct Aids	2007	non-appilication of sanctions for previous claim years; claim years 2006-2008	ONE-OFF		EUR	– 830 460,62	0,00	– 830 460,62
FI	Decoupled Direct Aids	2008	deficiencies in recalculation of entitlements; claim years 2006-2009	ONE-OFF		EUR	– 1 688,89	0,00	– 1 688,89
FI	Decoupled Direct Aids	2008	non-appilication of sanctions for previous claim years; claim years 2006-2008	ONE-OFF		EUR	– 420 558,19	0,00	– 420 558,19
FI	Decoupled Direct Aids	2009	deficiencies in recalculation of entitlements; claim years 2006-2009	ONE-OFF		EUR	– 1 695,55	0,00	– 1 695,55
FI	Decoupled Direct Aids	2009	deficiencies in reductions and sanctions for holdings having areas in different "support regions"	ONE-OFF		EUR	– 8 789,63	0,00	– 8 789,63
FI	Decoupled Direct Aids	2009	deficiencies in the quality of on-the-spot checks; claim year 2008-2009	ONE-OFF		EUR	– 747 109,66	0,00	– 747 109,66
FI	Decoupled Direct Aids	2009	Extrapolation in cases where over-declaration is less than 3 %	ONE-OFF		EUR	– 119 108,47	0,00	– 119 108,47
FI	Decoupled Direct Aids	2009	non-appilication of sanctions for previous claim years; claim years 2006-2008	ONE-OFF		EUR	– 190 181,58	0,00	– 190 181,58
FI	Decoupled Direct Aids	2009	retro-active recovery following LPIS updates; claim years 2008-2009	ONE-OFF		EUR	– 488 113,00	0,00	– 488 113,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Decoupled Direct Aids	2010	deficiencies in recalculation of entitlements; claim years 2006-2009	ONE-OFF		EUR	– 1 719,00	0,00	– 1 719,00
FI	Decoupled Direct Aids	2010	deficiencies in reductions and sanctions for holdings having areas in different "support regions"	ONE-OFF		EUR	– 4 833,46	0,00	– 4 833,46
FI	Decoupled Direct Aids	2010	deficiencies in the quality of on-the-spot checks; claim year 2008-2009	ONE-OFF		EUR	– 594 924,89	0,00	– 594 924,89
FI	Decoupled Direct Aids	2010	Extrapolation in cases where over-declaration is less than 3 %	ONE-OFF		EUR	– 97 167,26	0,00	– 97 167,26
FI	Decoupled Direct Aids	2010	retro-active recovery following LPIS updates; claim years 2008-2009	ONE-OFF		EUR	– 472 260,00	0,00	– 472 260,00
					TOTAL FI	**EUR**	**– 4 695 589,59**	**0,00**	**– 4 695 589,59**
FR	Public Storage - Alcohol	2008	classification mistake of the alcohol stock movements	ONE-OFF		EUR	– 122 165,29	0,00	– 122 165,29
FR	Public Storage - Alcohol	2008	deficiencies in control and reporting mechanism	FLAT RATE	2,00 %	EUR	– 282 590,55	0,00	– 282 590,55
FR	Public Storage - Skimmed-milk powder	2009	late payments	ONE-OFF		EUR	– 88 690,73	0,00	– 88 690,73
FR	Other Direct Aid - Ewe and Goats	2010	deficiencies in the verification of eligibility criteria	FLAT RATE	2,00 %	EUR	– 1 334 634,43	0,00	– 1 334 634,43
					TOTAL FR	**EUR**	**– 1 828 081,00**	**0,00**	**– 1 828 081,00**
GB	Other Direct Aid - Article 69 of Reg. 1782/2003 - only Ovines and Bovines	2008	Non-application of reductions and exclusions (administrative checks, late notifications, missing ear tags)	ONE-OFF		EUR	– 295 796,24	0,00	– 295 796,24
GB	Other Direct Aid - Article 69 of Reg. 1782/2003 - only Ovines and Bovines	2009	Non-application of reductions and exclusions (administrative checks, late notifications, missing ear tags)	ONE-OFF		EUR	– 181 965,27	0,00	– 181 965,27

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Other Direct Aid - Article 69 of Reg. 1782/2003 - only Ovines and Bovines	2010	Non-application of reductions and exclusions (administrative checks, late notifications, missing ear tags)	ONE-OFF		EUR	– 299 059,21	0,00	– 299 059,21
GB	Decoupled Direct Aids	2008	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	2,05 %	EUR	– 11 874 798,65	– 11 257,09	– 11 863 541,56
GB	Decoupled Direct Aids	2009	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	2,05 %	EUR	– 11 511 587,28	– 6 505,77	– 11 505 081,51
GB	Decoupled Direct Aids	2010	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	2,05 %	EUR	– 9 780,22	0,00	– 9 780,22
GB	Decoupled Direct Aids	2010	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	ONE-OFF		EUR	– 11 538 789,46	0,00	– 11 538 789,46
GB	Decoupled Direct Aids	2009	Errors in allocation of National Reserve	FLAT RATE	10,00 %	EUR	– 5 102 862,39	– 1 020 572,48	– 4 082 289,91
GB	Decoupled Direct Aids	2009	Errors in allocation of National Reserve	ONE-OFF		EUR	– 5 669 847,10	– 113 396,94	– 5 556 450,16
GB	Decoupled Direct Aids	2010	Errors in allocation of National Reserve	FLAT RATE	10,00 %	EUR	– 3 691 257,79	– 738 251,55	– 2 953 006,24
GB	Decoupled Direct Aids	2010	Errors in allocation of National Reserve	ONE-OFF		EUR	– 4 101 397,55	– 82 027,95	– 4 019 369,60
					TOTAL GB	**EUR**	**– 54 277 141,16**	**– 1 972 011,78**	**– 52 305 129,38**
GR	Fruit and Vegetables - Peaches and Pears Processing	2006	Deficiencies in controls of records kept by Producer Organisations, in the administrative and accounting checks of the producers and Producer Organisations; unauthorised cash payments; absence of control of tally checks and of checks on stocks	FLAT RATE	10,00 %	EUR	– 1 528 781,33	0,00	– 1 528 781,33
GR	Fruit and Vegetables - Peaches and Pears Processing	2007	Deficiencies in controls of records kept by Producer Organisations, in the administrative and accounting checks of the producers and Producer Organisations; unauthorised cash payments; absence of control of tally ckecks and of checks on stocks	FLAT RATE	10,00 %	EUR	– 1 489 520,41	0,00	– 1 489 520,41

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	POSEI (2007+)	2005	inadequate olive cultivation GIS	FLAT RATE	10,00 %	EUR	– 968 440,20	0,00	– 968 440,20
GR	POSEI (2007+)	2006	inadequate olive cultivation GIS	FLAT RATE	10,00 %	EUR	– 1 204 598,37	0,00	– 1 204 598,37
					TOTAL GR	**EUR**	**– 5 191 340,31**	**0,00**	**– 5 191 340,31**
HU	Export refunds- Live animals	2008	Absence of tachograph checks at exit on live cattle exports	FLAT RATE	10,00 %	EUR	– 34 687,50	0,00	– 34 687,50
HU	Export refunds- Live animals	2009	Absence of tachograph checks at exit on live cattle exports	FLAT RATE	10,00 %	EUR	– 101 292,70	0,00	– 101 292,70
HU	Export refunds- Live animals	2010	Absence of tachograph checks at exit on live cattle exports	FLAT RATE	10,00 %	EUR	– 77 256,09	0,00	– 77 256,09
HU	Export refunds- Live animals	2011	Absence of tachograph checks at exit on live cattle exports	FLAT RATE	10,00 %	EUR	– 21 647,22	0,00	– 21 647,22
HU	Decoupled Direct Aids	2009	Weaknesses in the LPIS-GIS (claim year 2008)	ESTIMATED		EUR	– 4 404 011,26	0,00	– 4 404 011,26
HU	Decoupled Direct Aids	2009	Weaknesses in the LPIS-GIS (claim year 2008)	ONE-OFF		EUR	– 64 177,87	0,00	– 64 177,87
					TOTAL HU	**EUR**	**– 4 703 072,64**	**0,00**	**– 4 703 072,64**
IE	Exceptional support measures	2009	ineligible amounts compensated in the framework of the exceptional support measure for the pigmeat and beef market	ONE-OFF		EUR	– 450 450,00	0,00	– 450 450,00
IE	Direct Payments	2006	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 976 058,01	0,00	– 976 058,01
IE	Rural Development EAGGF (2000-2006) - Area related measures	2006	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 174 441,64	0,00	– 174 441,64

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Rural Development EAGGF (2000-2006) - Area related measures	2006	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	5,00 %	EUR	– 661 538,00	0,00	– 661 538,00
IE	Direct Decoupled Aid (single payment scheme - SPS)	2007	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 984 432,96	0,00	– 984 432,96
IE	Direct Decoupled Aid (single payment scheme - SPS)	2008	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 1 010 190,95	0,00	– 1 010 190,95
					TOTAL IE	**EUR**	**– 4 257 111,56**	**0,00**	**– 4 257 111,56**
IT	Fruit and Vegetables - Citrus Processing	2007	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	10,00 %	EUR	– 3 030 017,94	0,00	– 3 030 017,94
IT	Fruit and Vegetables - Citrus Processing	2008	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	10,00 %	EUR	– 1 816 747,50	0,00	– 1 816 747,50
IT	Fruit and Vegetables - Citrus Processing	2009	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	10,00 %	EUR	– 14 290,80	0,00	– 14 290,80
IT	Fruit and Vegetables - Citrus Processing	2006	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	15,00 %	EUR	– 2 434,82	0,00	– 2 434,82
IT	Fruit and Vegetables - Pre-recognised Producer Groups	2007	Lack of recovery of undully spent amounts	ONE-OFF		EUR	– 14 248,39	0,00	– 14 248,39

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Fruit and Vegetables - Citrus Processing	2007	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	15,00 %	EUR	– 8 102 327,00	0,00	– 8 102 327,00
IT	Fruit and Vegetables - Citrus Processing	2008	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	15,00 %	EUR	– 793 622,94	0,00	– 793 622,94
IT	Fruit and Vegetables - Citrus Processing	2009	Recurrent weaknesses in the administrative, accounting and physical checks; deficiencies in the application of sanctions	FLAT RATE	15,00 %	EUR	– 24 581,67	0,00	– 24 581,67
IT	Private Storage - Cheese	2007	Late payments	ONE-OFF		EUR	– 46 792,07	0,00	– 46 792,07
IT	Private Storage - Cheese	2008	Late payments	ONE-OFF		EUR	– 125 871,36	0,00	– 125 871,36
IT	Private Storage - Cheese	2009	Late payments	ONE-OFF		EUR	– 803 060,21	0,00	– 803 060,21
IT	Cross Compliance	2006	Reimbursemnt due to the overlapping corrections not taken into account in Decision 40	FLAT RATE	5,00 %	EUR	0,00	– 28 812,86	28 812,86
IT	Cross Compliance	2006	Reimbursemnt due to the overlapping corrections not taken into account in Decision 40	FLAT RATE	10,00 %	EUR	0,00	– 47 081,71	47 081,71
					TOTAL IT	**EUR**	**– 14 773 994,70**	**– 75 894,57**	**– 14 698 100,13**
PL	Public Storage - Cereals	2006	incorrect booking of the costs for 'removal costs' in e-Faudit application on maize and butter	ONE-OFF		EUR	– 46 404,00	0,00	– 46 404,00
PL	Public Storage - Butter and Cream	2006	incorrect booking of the costs for 'removal costs' in e-Faudit application on maize and butter	ONE-OFF		EUR	– 482,00	0,00	– 482,00
PL	Public Storage - Cereals	2006	incorrect booking of the value of the products in the public storage accounts (e-Faudit application) for cereals and sugar	ONE-OFF		PLN	8 973,39	0,00	8 973,39
PL	Public Storage - Sugar	2006	incorrect booking of the value of the products in the public storage accounts (e-Faudit application) for cereals and sugar	ONE-OFF		PLN	– 56 439,85	0,00	– 56 439,85
PL	Other Direct Aid - Energy Crops	2008	Lateness of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 65 091,00	– 325,46	– 64 765,54

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Other Direct Aid - Energy Crops	2008	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 21 735,51	0,00	– 21 735,51
PL	Decoupled Direct Aids	2008	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 9 653 891,41	– 417 527,94	– 9 236 363,47
PL	Other Direct Aid - Energy Crops	2009	Lateness of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 499,37	– 2,50	– 496,87
PL	Decoupled Direct Aids	2009	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 14 569 612,98	– 630 131,45	– 13 939 481,53
PL	Other Direct Aids	2009	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 22 622,77	– 0,00	– 22 622,77
PL	Other Direct Aid - Energy Crops	2009	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 22 718,93	0,00	– 22 718,93
PL	Other Direct Aid - Energy Crops	2010	Lateness of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 39 676,15	0,00	– 39 676,15
					TOTAL PL	**EUR**	**– 24 442 734,12**	**– 1 047 987,35**	**– 23 394 746,77**
					TOTAL PL	**PLN**	**– 47 466,46**	**0,00**	**– 47 466,46**
SI	Other Direct Aid - Direct Payments	2007	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	2,00 %	EUR	– 274 950,95	0,00	– 274 950,95
SI	Other Direct Aid - Direct Payments	2008	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	2,00 %	EUR	– 619,15	0,00	– 619,15
SI	Direct Decoupled Aid (single payment scheme - SPS)	2008	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	5,00 %	EUR	– 2 439 465,62	0,00	– 2 439 465,62
SI	Other Direct Aids	2009	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	2,00 %	EUR	– 52,03	0,00	– 52,03

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SI	Decoupled Direct Aids	2009	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	2,00 %	EUR	– 1 205 011,43	0,00	– 1 205 011,43
SI	Decoupled Direct Aids	2009	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	5,00 %	EUR	– 5 609,71	0,00	– 5 609,71
SI	Decoupled Direct Aids	2010	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	2,00 %	EUR	– 2 148,21	0,00	– 2 148,21
SI	Decoupled Direct Aids	2010	LPIS weaknesses including ineligible payments resulting from "bridges"; incorrect calculation of sanctions; retro-active recoveries of undue payments	FLAT RATE	5,00 %	EUR	– 27 603,66	0,00	– 27 603,66
					TOTAL SI	**EUR**	**– 3 955 460,76**	**0,00**	**– 3 955 460,76**
					6 7 0 1 TOTAL	**EUR**	**– 144 674 915,38**	**– 3 096 302,54**	**– 141 578 612,84**
					6 7 0 1 TOTAL	**PLN**	**– 47 466,46**	**0,00**	**– 47 466,46**
BUDGET ITEM: 6 7 1 1									
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 10 622,49	0,00	– 10 622,49
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Weakness of on-the-spot checks	ONE-OFF		EUR	– 26 244,45	0,00	– 26 244,45
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 26 877,60	0,00	– 26 877,60
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness of on-the-spot checks	ONE-OFF		EUR	– 58 076,51	0,00	– 58 076,51

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Ineligibility of landscape features; claim years 2006-2008	ONE-OFF		EUR	– 35 471,28	0,00	– 35 471,28
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness of on-the-spot checks	ONE-OFF		EUR	– 44 521,80	0,00	– 44 521,80
					TOTAL DE	**EUR**	**– 201 814,13**	**0,00**	**– 201 814,13**
DK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	10,00 %	EUR	– 885 368,35	0,00	– 885 368,35
DK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in the LPIS and in the on-the-spot controls	ONE-OFF		EUR	– 21 910,78	0,00	– 21 910,78
DK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 163 737,87	0,00	– 163 737,87
DK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	10,00 %	EUR	– 107 621,71	0,00	– 107 621,71
DK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in the LPIS and in the on-the-spot controls	FLAT RATE	10,00 %	EUR	– 107 845,80	0,00	– 107 845,80
					TOTAL DK	**EUR**	**– 1 286 484,51**	**0,00**	**– 1 286 484,51**
ES	Cross Compliance	2008	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 41 632,02	0,00	– 41 632,02
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 59,42	0,00	– 59,42
ES	Cross Compliance	2009	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	– 35 698,54	0,00	– 35 698,54

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2007	FLAT RATE	5,00 %	EUR	– 5,65	0,00	– 5,65
ES	Cross Compliance	2010	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	– 113,20	0,00	– 113,20
ES	Cross Compliance	2011	Weaknesses in evaluation of sanction, GAEC missing, claim year 2008	FLAT RATE	5,00 %	EUR	– 146,92	0,00	– 146,92
ES	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	not correctly carried out verification of the respect of the selection criterion no. 15	FLAT RATE	5,00 %	EUR	– 92 988,50	0,00	– 92 988,50
ES	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	not correctly carried out verification of the respect of the selection criterion no. 15	FLAT RATE	5,00 %	EUR	– 75 946,93	0,00	– 75 946,93
ES	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	not correctly carried out verification of the respect of the selection criterion no. 15	FLAT RATE	5,00 %	EUR	– 102 417,68	0,00	– 102 417,68
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses of the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 4 456,32	0,00	– 4 456,32
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses of the on-the-spot controls	FLAT RATE	5,00 %	EUR	– 11 935,48	– 525,56	– 11 409,92
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses of the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 5 969,01	0,00	– 5 969,01
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses of the on-the-spot controls	FLAT RATE	5,00 %	EUR	– 355 791,09	0,00	– 355 791,09

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses of the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 6 137,24	0,00	– 6 137,24
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses of the on-the-spot controls	FLAT RATE	5,00 %	EUR	– 791 741,75	0,00	– 791 741,75
					TOTAL ES	**EUR**	**– 1 525 039,75**	**– 525,56**	**– 1 524 514,19**
FI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses in verification of fulfilment of agri-environment commitments	ONE-OFF		EUR	– 286 100,58	0,00	– 286 100,58
FI	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2009	lack of verification of annual veterinary certificates	FLAT RATE	5,00 %	EUR	621,39	0,00	621,39
FI	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2010	lack of verification of annual veterinary certificates	FLAT RATE	5,00 %	EUR	– 155 565,56	0,00	– 155 565,56
FI	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2011	lack of verification of annual veterinary certificates	FLAT RATE	5,00 %	EUR	– 178 498,21	0,00	– 178 498,21
					TOTAL FI	**EUR**	**– 619 542,96**	**0,00**	**– 619 542,96**
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 1 925 838,04	0,00	– 1 925 838,04
GB	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2008	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 172 593,69	0,00	– 172 593,69
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 956 216,42	0,00	– 956 216,42

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2009	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 27 483,84	0,00	– 27 483,84
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 2 371 120,39	0,00	– 2 371 120,39
GB	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2010	Weaknesses related to the LPIS-GIS, to the on-the-spot checks and to the payments and sanctions	FLAT RATE	5,00 %	EUR	– 66 227,19	0,00	– 66 227,19
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Lack of traceability for on-the-spot-checks	FLAT RATE	2,00 %	EUR	– 24 281,80	– 14 359,03	– 9 922,77
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Lack of traceability for on-the-spot-checks	FLAT RATE	2,00 %	EUR	– 61 967,26	– 160,30	– 61 806,96
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of traceability for on-the-spot-checks	FLAT RATE	2,00 %	EUR	– 48 023,61	0,00	– 48 023,61
					TOTAL GB	**EUR**	**– 5 653 752,24**	**– 14 519,33**	**– 5 639 232,91**
HU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in the LPIS Art. 19 (claim year 2008)	ESTIMATED		EUR	– 91 666,28	0,00	– 91 666,28
HU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in the LPIS Art. 20 (claim year 2008)	ESTIMATED		EUR	– 15 653,21	0,00	– 15 653,21
HU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in the LPIS-GIS (claim year 2008)	ESTIMATED		EUR	– 419 699,24	0,00	– 419 699,24

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
HU	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Eligibility criterion was not correctly verified by the Member State; weakness in the calculation of the aid	FLAT RATE	10,00 %	EUR	– 421 885,53	0,00	– 421 885,53
HU	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	Key controls have not been applied in the depth required by Regulation (EC) No. 1975/2006	ESTIMATED		EUR	– 135 576,72	0,00	– 135 576,72
HU	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Eligibility criterion was not correctly verified by the Member State; weakness in the calculation of the aid	FLAT RATE	10,00 %	EUR	– 1 287 110,85	0,00	– 1 287 110,85
HU	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	Key controls have not been applied in the depth required by Regulation (EC) No. 1975/2006	ESTIMATED		EUR	– 376 604,75	0,00	– 376 604,75
HU	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Eligibility criterion was not correctly verified by the Member State; weakness in the calculation of the aid	FLAT RATE	10,00 %	EUR	– 252 412,16	0,00	– 252 412,16
HU	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	Key controls have not been applied in the depth required by Regulation (EC) No. 1975/2006	ESTIMATED		EUR	– 120 805,70	0,00	– 120 805,70
					TOTAL HU	**EUR**	**– 3 121 414,44**	**0,00**	**– 3 121 414,44**
IE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 111 165,09	0,00	– 111 165,09

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	5,00 %	EUR	– 790 740,00	0,00	– 790 740,00
IE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	2,00 %	EUR	– 195 334,84	0,00	– 195 334,84
IE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	weaknesses in the LPIS-GIS, on the spot checks and in the registration and control procedure of Common land, application of undue tolerances during administrative cross-checks, incorrect penalty calculation under art.49(1) of R.796/2004	FLAT RATE	5,00 %	EUR	– 635 490,00	0,00	– 635 490,00
					TOTAL IE	**EUR**	**– 1 732 729,93**	**0,00**	**– 1 732 729,93**
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in control of animals and in traceability of controls, lack of controls of the delegated on-the-spot controls and lack of comaprison of the controls' results	FLAT RATE	2,00 %	EUR	– 145 895,97	0,00	– 145 895,97
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in control of animals and in traceability of controls, lack of controls of the delegated on-the-spot controls and lack of comaprison of the controls' results	FLAT RATE	2,00 %	EUR	– 133 296,52	0,00	– 133 296,52
					TOTAL LU	**EUR**	**– 279 192,49**	**0,00**	**– 279 192,49**
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Insufficiant control on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	5,00 %	EUR	– 2 052,65	0,00	– 2 052,65
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	No control at all on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	10,00 %	EUR	– 3 177,15	0,00	– 3 177,15

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Insufficiant control on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	5,00 %	EUR	– 180 994,16	0,00	– 180 994,16
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	No control at all on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	10,00 %	EUR	– 280 147,49	0,00	– 280 147,49
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Insufficiant control on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	5,00 %	EUR	– 52 158,43	0,00	– 52 158,43
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	No control at all on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	10,00 %	EUR	– 80 732,19	0,00	– 80 732,19
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2011	Insufficiant control on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	5,00 %	EUR	– 391,95	0,00	– 391,95
LV	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2011	No control at all on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	10,00 %	EUR	– 606,67	0,00	– 606,67
					TOTAL LV	**EUR**	**– 600 260,69**	**0,00**	**– 600 260,69**
PL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 6 803 699,79	– 3 550 419,56	– 3 253 280,23
PL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses related to the LPIS-GIS and the administrative cross-checks and to the payments, application of sanctions and retro-active recoveries	ONE-OFF		EUR	– 7 977 501,30	– 4 162 952,15	– 3 814 549,15

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
					TOTAL PL	**EUR**	**– 14 781 201,09**	**– 7 713 371,71**	**– 7 067 829,38**
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	LPIS weaknesses including ineligible payments resulting from "bridges"	ONE-OFF		EUR	– 3 486,92	0,00	– 3 486,92
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Retro-active recoveries of undue payments	ONE-OFF		EUR	– 1 341 839,55	0,00	– 1 341 839,55
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	LPIS weaknesses including ineligible payments resulting from "bridges"	ONE-OFF		EUR	– 1 334 760,31	0,00	– 1 334 760,31
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	LPIS weaknesses including ineligible payments resulting from "bridges"	ONE-OFF		EUR	– 744,29	0,00	– 744,29
					TOTAL SI	**EUR**	**– 2 680 831,07**	**0,00**	**– 2 680 831,07**
					6 7 1 1 TOTAL	**EUR**	**– 32 482 263,30**	**– 7 728 416,60**	**– 24 753 846,70**
BUDGET ITEM: 6 5 0 0									
HU	Rural Development - Transitional Instrument	2007	Eligibility criterion was not correctly verified by the Member State; weakness in the calculation of the aid	FLAT RATE	10,00 %	EUR	– 575 800,83	0,00	– 575 800,83
					TOTAL HU	**EUR**	**– 575 800,83**	**0,00**	**– 575 800,83**
LV	Rural Development - Transitional Instrument	2008	Insufficiant control on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	5,00 %	EUR	– 247 891,63	0,00	– 247 891,63
LV	Rural Development - Transitional Instrument	2008	No control at all on the turnover of the beneficiaries (eligibility criterion)	FLAT RATE	10,00 %	EUR	– 383 693,13	0,00	– 383 693,13
					TOTAL LV	**EUR**	**– 631 584,76**	**0,00**	**– 631 584,76**
SI	Rural Development - Transitional Instrument	2007	LPIS weakness	FLAT RATE	2,00 %	EUR	– 1 453 839,27	0,00	– 1 453 839,27

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
					TOTAL SI	**EUR**	**– 1 453 839,27**	**0,00**	**– 1 453 839,27**
					6 5 0 0 TOTAL	**EUR**	**– 2 661 224,86**	**0,00**	**– 2 661 224,86**