COMMISSION IMPLEMENTING DECISION

of 12 December 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) 8743)

(only the Czech, Dutch, English, French, Finnish, German, Greek, Hungarian, Latvian, Portuguese, Romanian, Spanish, Swedish texts are authentic)

(2013/763/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 twenty-four 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 September 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.

[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 Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Latvia, the Grand Duchy of Luxembourg, Hungary, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, Romania, the Republic of Finland, the Kingdom of Sweden.

Done at Brussels, 12 December 2013.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BUDGET ITEM: 6 5 0 0									
CZ	Clearance of Accounts - Financial Clearance	2011	administrative errors	ONE-OFF		EUR	– 121 357,89	0,00	– 121 357,89
					TOTAL CZ	**EUR**	**– 121 357,89**	**0,00**	**– 121 357,89**
					6 5 0 0 TOTAL	**EUR**	**– 121 357,89**	**0,00**	**– 121 357,89**
BUDGET ITEM: 6 7 0 1									
AT	Direct Decoupled Aid (single payment scheme - SPS)	2007	Weaknesses in the LPIS-GIS, in administrative cross-checks, in the functioning of on-the-spot checks, in application of sanctions and payments	ONE-OFF		EUR	– 1 542 856,98	0,00	– 1 542 856,98
AT	Direct Decoupled Aid (single payment scheme - SPS)	2008	Weaknesses in the LPIS-GIS, in administrative cross-checks, in the functioning of on-the-spot checks, in application of sanctions and payments	ONE-OFF		EUR	– 362 356,33	0,00	– 362 356,33
AT	Decoupled Direct Aids	2009	Weaknesses in the LPIS-GIS, in administrative cross-checks, in the functioning of on-the-spot checks, in application of sanctions and payments	ONE-OFF		EUR	– 322 005,10	0,00	– 322 005,10
					TOTAL AT	**EUR**	**– 2 227 218,41**	**0,00**	**– 2 227 218,41**
BE	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 8 448,26	– 8 448,26	0,00
BE	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 827 309,72	– 827 309,72	0,00
					TOTAL BE	**EUR**	**– 835 757,98**	**– 835 757,98**	**0,00**
DE	Direct Decoupled Aid (single payment scheme - SPS)	2008	Weaknesses in LPIS cross-checks and on-the-spot controls measurement tolerance, claim year 2007	ONE-OFF		EUR	– 51 726,31	0,00	– 51 726,31

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DE	Decoupled Direct Aids	2009	Weaknesses in LPIS cross-checks and on-the-spot controls measurement tolerance, claim year 2008	ONE-OFF		EUR	– 83 286,41	0,00	– 83 286,41
DE	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 10 670,90	– 10 670,90	0,00
					TOTAL DE	**EUR**	**– 145 683,62**	**– 10 670,90**	**– 135 012,72**
ES	Fruit and Vegetables - Operational Programmes	2007	Deficient key controls	FLAT RATE	2,00 %	EUR	– 365 658,89	0,00	– 365 658,89
ES	Fruit and Vegetables - Operational Programmes	2007	Deficient key controls	FLAT RATE	5,00 %	EUR	– 737 372,81	0,00	– 737 372,81
ES	Fruit and Vegetables - Pre-recognised Producer Groups	2007	Deficient key controls	FLAT RATE	5,00 %	EUR	– 1 787,28	0,00	– 1 787,28
ES	Fruit and Vegetables - Operational Programmes	2007	Deficient key controls	FLAT RATE	10,00 %	EUR	– 145 740,74	0,00	– 145 740,74
ES	Fruit and Vegetables - Operational Programmes	2007	Specific ineligible expenditure	ONE-OFF		EUR	– 919 365,27	0,00	– 919 365,27
ES	Fruit and Vegetables - Operational Programmes	2008	Deficient key controls	FLAT RATE	2,00 %	EUR	– 538 517,00	0,00	– 538 517,00
ES	Fruit and Vegetables - Operational Programmes	2008	Deficient key controls	FLAT RATE	5,00 %	EUR	– 875 633,57	0,00	– 875 633,57
ES	Fruit and Vegetables - Pre-recognised Producer Groups	2008	Deficient key controls	FLAT RATE	5,00 %	EUR	– 3 135,65	0,00	– 3 135,65
ES	Fruit and Vegetables - Operational Programmes	2008	Deficient key controls	FLAT RATE	10,00 %	EUR	– 65 004,15	0,00	– 65 004,15
ES	Fruit and Vegetables - Operational Programmes	2008	Specific ineligible expenditure	ONE-OFF		EUR	– 1 143 982,20	0,00	– 1 143 982,20

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Fruit and Vegetables - Operational Programmes	2009	Deficient key controls	FLAT RATE	2,00 %	EUR	– 2 121,76	0,00	– 2 121,76
ES	Fruit and Vegetables - Pre-recognised Producer Groups	2009	Deficient key controls	FLAT RATE	5,00 %	EUR	– 1 807,57	0,00	– 1 807,57
ES	Fruit and Vegetables - Operational Programmes	2009	Deficient key controls	FLAT RATE	5,00 %	EUR	– 984 848,39	0,00	– 984 848,39
ES	Fruit and Vegetables - Operational Programmes	2009	Deficient key controls	FLAT RATE	10,00 %	EUR	– 26 937,72	0,00	– 26 937,72
ES	Fruit and Vegetables - Operational Programmes	2010	Deficient key controls	FLAT RATE	2,00 %	EUR	1 259,51	0,00	1 259,51
ES	Fruit and Vegetables - Pre-recognised Producer Groups	2010	Deficient key controls	FLAT RATE	5,00 %	EUR	– 1 629,62	0,00	– 1 629,62
ES	Fruit and Vegetables - Operational Programmes	2010	Deficient key controls	FLAT RATE	5,00 %	EUR	– 990 175,71	0,00	– 990 175,71
ES	Fruit and Vegetables - Operational Programmes	2010	Deficient key controls	FLAT RATE	10,00 %	EUR	169,58	0,00	169,58
ES	Fruit and Vegetables - Operational Programmes	2011	Deficient key controls	FLAT RATE	5,00 %	EUR	– 979 171,01	0,00	– 979 171,01
ES	Decoupled Direct Aids	2007	Weakness of on the spot check, claim year 2006	FLAT RATE	2,00 %	EUR	– 800 115,89	– 506,88	– 799 609,01
ES	Other Direct Aids	2007	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 1 000 522,12	0,00	– 1 000 522,12
ES	Decoupled Direct Aids	2008	Weakness of on the spot check, claim year 2006	FLAT RATE	2,00 %	EUR	– 5 160,91	– 0,21	– 5 160,70
ES	Other Direct Aids	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 338 164,02	0,00	– 338 164,02
ES	Decoupled Direct Aids	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 771 505,81	– 31,70	– 771 474,11

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Other Direct Aids	2008	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 14 378,54	0,00	– 14 378,54
ES	Other Direct Aids	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	5,00 %	EUR	– 63 773,71	0,00	– 63 773,71
ES	Decoupled Direct Aids	2009	Weakness of on the spot check, claim year 2006	FLAT RATE	2,00 %	EUR	– 78,16	0,00	– 78,16
ES	Other Direct Aids	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 2 318,23	0,00	– 2 318,23
ES	Decoupled Direct Aids	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	186,40	0,00	186,40
ES	Other Direct Aids	2009	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 727,03	0,00	– 727,03
ES	Decoupled Direct Aids	2010	Weakness of on the spot check, claim year 2006	FLAT RATE	2,00 %	EUR	– 2 293,81	0,00	– 2 293,81
ES	Other Direct Aids	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 468,08	0,00	– 468,08
ES	Decoupled Direct Aids	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	233,66	0,00	233,66
ES	Other Direct Aids	2010	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 6 934,44	0,00	– 6 934,44
ES	Other Direct Aids	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	5,00 %	EUR	– 181,82	0,00	– 181,82
ES	Other Direct Aids	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 88 770,49	0,00	– 88 770,49
ES	Decoupled Direct Aids	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 526 475,63	– 73,61	– 526 402,02
ES	Other Direct Aids	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 25,72	0,00	– 25,72
ES	Decoupled Direct Aids	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 493,99	0,00	– 493,99
ES	Other Direct Aids	2009	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 92 270,35	0,00	– 92 270,35
ES	Decoupled Direct Aids	2009	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 525 914,47	0,00	– 525 914,47

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Other Direct Aids	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 236,54	0,00	– 236,54
ES	Decoupled Direct Aids	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 457,10	0,00	– 457,10
ES	Other Direct Aids	2010	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 210,66	0,00	– 210,66
ES	Decoupled Direct Aids	2010	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 803,64	0,00	– 803,64
ES	Entitlements	2009	Recoveries	ONE-OFF		EUR	– 152,70	– 0,10	– 152,60
ES	Entitlements	2009	Undue allocation of special entitlements	ONE-OFF		EUR	– 1 316 791,79	– 838,16	– 1 315 953,63
ES	Entitlements	2010	Forage are non-inclusion	FLAT RATE	5,00 %	EUR	– 2 796 719,30	0,00	– 2 796 719,30
ES	Entitlements	2010	National reserve olive sector	FLAT RATE	5,00 %	EUR	– 1 467 764,48	0,00	– 1 467 764,48
ES	Entitlements	2010	Force majeure in sugar sector	ONE-OFF		EUR	– 169 495,55	0,00	– 169 495,55
ES	Entitlements	2010	Recoveries	ONE-OFF		EUR	– 259,91	0,00	– 259,91
ES	Entitlements	2010	Special male premium decoupling	ONE-OFF		EUR	– 648 647,61	0,00	– 648 647,61
ES	Entitlements	2010	Undue allocation of special entitlements	ONE-OFF		EUR	– 1 334 718,15	0,00	– 1 334 718,15
ES	Financial audit - Overshooting	2011	exceeding of ceilings	ONE-OFF		EUR	– 474 315,16	– 474 315,16	0,00
ES	Financial audit - Overshooting	2011	exceeding of ceilings	ONE-OFF		EUR	– 116 322,42	– 1 301 665,74	1 185 343,32
ES	Clearance of Accounts - Financial Clearance	2011	ineligible expenditure	ONE-OFF		EUR	– 18 632,33	– 18 632,33	0,00
ES	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 42 228,78	– 42 228,78	0,00
ES	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 3 043 215,34	– 3 043 215,34	0,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Milk - Quota	2011	recovery of milk levy	ONE-OFF		EUR	135 786,22	135 786,22	0,00
ES	Financial audit - Overshooting	2012	exceeding of financial ceilings	ONE-OFF		EUR	– 51 193,89	– 51 193,89	0,00
ES	Financial audit - Overshooting	2012	exceeding of financial ceilings	ONE-OFF		EUR	– 12 288,65	– 12 288,65	0,00
ES	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 226 009,53	– 226 009,53	0,00
					TOTAL ES	**EUR**	**– 23 606 290,72**	**– 5 035 213,86**	**– 18 571 076,86**
FI	Other Direct Aid - Bovines	2009	Non-application of reductions and exclusions (animals not found at on-the-spot controls during the retention period)	ONE-OFF		EUR	– 2 455,57	0,00	– 2 455,57
FI	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2009	Non-application of reductions and exclusions (potentially eligible animals, animals without ear tags)	ONE-OFF		EUR	– 85 467,41	0,00	– 85 467,41
FI	Other Direct Aid - Bovines	2010	Non-application of reductions and exclusions (animals not found at on-the-spot controls during the retention period)	ONE-OFF		EUR	– 4 103,67	0,00	– 4 103,67
FI	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2010	Non-application of reductions and exclusions (potentially eligible animals, animals without ear tags)	ONE-OFF		EUR	– 130 869,20	0,00	– 130 869,20
FI	Other Direct Aid - Article 68-72 of Reg. (EC) No 73/2009	2011	Non-application of reductions and exclusions (potentially eligible animals, animals without ear tags)	ONE-OFF		EUR	– 87 599,21	0,00	– 87 599,21
FI	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 73 951,98	– 73 951,98	0,00
					TOTAL FI	**EUR**	**– 384 447,04**	**– 73 951,98**	**– 310 495,06**
FR	Fruit and Vegetables - Peaches and Pears Processing	2007	Deficiencies in providing the members of producer organisations with the technical means	FLAT RATE	10,00 %	EUR	– 28 022,33	0,00	– 28 022,33

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Fruit and Vegetables - Tomato Processing	2007	Deficiencies in providing the members of producer organisations with the technical means	FLAT RATE	10,00 %	EUR	– 38 019,88	0,00	– 38 019,88
FR	Fruit and Vegetables - Nuts	2007	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 14 675,50	0,00	– 14 675,50
FR	Fruit and Vegetables - Operational Programmes	2007	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 10 143 429,40	– 4 402 146,54	– 5 741 282,86
FR	Fruit and Vegetables - Withdrawals	2007	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 254 741,35	0,00	– 254 741,35
FR	Fruit and Vegetables - Operational Programmes	2008	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 7 013 519,75	– 2 358 665,31	– 4 654 854,44
FR	Fruit and Vegetables - Operational Programmes	2009	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 93 897,24	0,00	– 93 897,24
FR	Fruit and Vegetables - Operational Programmes	2010	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 83 200,09	0,00	– 83 200,09
FR	Fruit and Vegetables - Operational Programmes	2011	Deficiencies in providing the members of producer organisations with the technical means	ONE-OFF		EUR	– 30 320,94	0,00	– 30 320,94
FR	Cross Compliance	2008	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 40 391 474,89	– 11 821,04	– 40 379 653,85
FR	Cross Compliance	2008	Linient sanctioning system, late notifications, claim year 2007	ONE-OFF		EUR	– 11 039 706,01	– 55 198,55	– 10 984 507,46
FR	Cross Compliance	2009	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 157 245,53	0,00	– 157 245,53
FR	Cross Compliance	2009	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 9 493,60	– 0,28	– 9 493,32

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Cross Compliance	2009	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 40 818 770,14	– 10 787,66	– 40 807 982,48
FR	Cross Compliance	2009	Linient sanctioning system, late notifications, claim year 2008	ONE-OFF		EUR	– 13 381 038,70	– 66 906,21	– 13 314 132,49
FR	Cross Compliance	2010	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 26 673,71	0,00	– 26 673,71
FR	Cross Compliance	2010	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 16 163 000,23	– 2 669,27	– 16 160 330,96
FR	Cross Compliance	2010	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 1 689,23	0,01	– 1 689,24
FR	Cross Compliance	2010	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 9 628,52	– 0,56	– 9 627,96
FR	Cross Compliance	2010	Linient sanctioning system, late notifications, accumulation of reductions, claim year 2009	ONE-OFF		EUR	– 15 761 783,07	– 31 523,60	– 15 730 259,47
FR	Cross Compliance	2011	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 9 551,86	– 276,81	– 9 275,05
FR	Cross Compliance	2011	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	1 881,20	0,00	1 881,20
FR	Cross Compliance	2011	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 8 515,33	0,00	– 8 515,33
FR	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 361 229,20	– 361 229,20	0,00
FR	Clearance of accounts - Conformity Clearance	2009	Error in budgetary allocation: receipts not declared to the Community budget	ONE-OFF		EUR	– 35 069,07	0,00	– 35 069,07

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Clearance of accounts - Conformity Clearance	2009	Irregularity or negligence in the recovery procedure	ONE-OFF		EUR	– 21 037,96	0,00	– 21 037,96
					TOTAL FR	**EUR**	**– 155 893 852,33**	**– 7 301 225,02**	**– 148 592 627,31**
GR	Fruit and Vegetables - Tomato Processing	2007	Deficiencies in controls of tally checks, physical checks of the areas, administrative and accounting checks of the producers and finished products, physical and accounting checks on stocks	FLAT RATE	5,00 %	EUR	– 1 241 950,67	0,00	– 1 241 950,67
GR	Fruit and Vegetables - Tomato Processing	2008	Deficiencies in controls of tally checks, physical checks of the areas, administrative and accounting checks of the producers and finished products, physical and accounting checks on stocks	FLAT RATE	10,00 %	EUR	– 2 115 555,01	0,00	– 2 115 555,01
GR	Fruit and Vegetables - Tomato Processing	2009	Deficiencies in controls of tally checks, physical checks of the areas, administrative and accounting checks of the producers and finished products, physical and accounting checks on stocks	FLAT RATE	10,00 %	EUR	– 3 219,00	0,00	– 3 219,00
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2009	Bovine Art.69: Weaknesses in sanctioning system and supervision checks - claim year 2008	FLAT RATE	2,00 %	EUR	– 162 625,79	– 325,25	– 162 300,54
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2009	Ovine Art.69: on-the-spot controls weaknesses - retention of animals not checked - claim year 2008	FLAT RATE	5,00 %	EUR	– 589 848,52	– 1 179,70	– 588 668,82
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2009	Bovine Art.69 - Undue payments to individual applicants - claim year 2009	ONE-OFF		EUR	– 49 324,00	– 986,48	– 48 337,52
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2010	Bovine Art.69: Weaknesses in sanctioning system and supervision checks - claim year 2009	FLAT RATE	2,00 %	EUR	– 159 662,41	– 660,12	– 159 002,29
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2010	Ovine Art.69: on-the-spot controls weaknesses - retention of animals not checked - claim year 2009	FLAT RATE	5,00 %	EUR	– 626 203,65	– 29 339,23	– 596 864,42

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Other Direct Aid - Article 69 of Reg. (EC) No 1782/2003 - only Ovines and Bovines	2011	Ovine Art.69: on-the-spot controls weaknesses - retention of animals not checked - claim year 2009	FLAT RATE	5,00 %	EUR	2 003,17	0,00	2 003,17
GR	Entitlements	2008	Forage area non inclusion in 2006 - normal entitlements	FLAT RATE	5,00 %	EUR	– 7 020 040,97	– 7 020 040,97	0,00
GR	Entitlements	2008	Forage area non inclusion in 2006 - special entitlements	FLAT RATE	5,00 %	EUR	– 3 982 096,46	0,00	– 3 982 096,46
GR	Entitlements	2008	Deficiencies in the national reserve criteria allocation in 2006	FLAT RATE	10,00 %	EUR	– 9 935 755,68	– 4 967 877,84	– 4 967 877,84
GR	Entitlements	2008	Ineligible beneficiaries of national reserve allocation 2007	ONE-OFF		EUR	– 524 628,25	0,00	– 524 628,25
GR	Entitlements	2008	Miscalculation of regional average of entitlements 2007	ONE-OFF		EUR	– 674 004,06	0,00	– 674 004,06
GR	Entitlements	2008	Miscalculation of the regional average value of entitlements 2006	ONE-OFF		EUR	– 2 786 983,22	0,00	– 2 786 983,22
GR	Entitlements	2008	Partial activation of special entitlements	ONE-OFF		EUR	– 1 482 230,85	0,00	– 1 482 230,85
GR	Entitlements	2008	reimboursement due to the overlap with the correction under enquiry AA/2007/007/GR	ONE-OFF		EUR	0,00	– 199 280,78	199 280,78
GR	Entitlements	2009	Forage area non inclusion in 2006 - normal entitlements	FLAT RATE	5,00 %	EUR	– 7 017 232,96	0,00	– 7 017 232,96
GR	Entitlements	2009	Forage area non inclusion in 2006 - special entitlements	FLAT RATE	5,00 %	EUR	– 3 947 400,93	0,00	– 3 947 400,93
GR	Entitlements	2009	Deficiencies in the national reserve criteria allocation in 2006	FLAT RATE	10,00 %	EUR	– 9 739 243,02	0,00	– 9 739 243,02
GR	Entitlements	2009	Ineligible beneficiaries of national reserve allocation 2007	ONE-OFF		EUR	– 396 672,82	0,00	– 396 672,82

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Entitlements	2009	Miscalculation of regional average of entitlements 2007	ONE-OFF		EUR	– 599 310,06	0,00	– 599 310,06
GR	Entitlements	2009	Miscalculation of the regional average value of entitlements 2006	ONE-OFF		EUR	– 2 730 858,30	0,00	– 2 730 858,30
GR	Entitlements	2009	Partial activation of special entitlements	ONE-OFF		EUR	– 1 847 858,89	0,00	– 1 847 858,89
GR	Entitlements	2010	Forage area non inclusion in 2006 - normal entitlements	FLAT RATE	5,00 %	EUR	– 7 020 040,97	0,00	– 7 020 040,97
GR	Entitlements	2010	Forage area non inclusion in 2006 - special entitlements	FLAT RATE	5,00 %	EUR	– 3 885 929,66	0,00	– 3 885 929,66
GR	Entitlements	2010	Deficiencies in the national reserve criteria allocation in 2006	FLAT RATE	10,00 %	EUR	– 9 691 976,36	0,00	– 9 691 976,36
GR	Entitlements	2010	Ineligible beneficiaries of national reserve allocation 2007	ONE-OFF		EUR	– 365 638,75	0,00	– 365 638,75
GR	Entitlements	2010	Miscalculation of regional average of entitlements 2007	ONE-OFF		EUR	– 565 616,36	0,00	– 565 616,36
GR	Entitlements	2010	Miscalculation of the regional average value of entitlements 2006	ONE-OFF		EUR	– 2 716 046,60	0,00	– 2 716 046,60
GR	Entitlements	2010	Partial activation of special entitlements	ONE-OFF		EUR	– 1 884 218,70	0,00	– 1 884 218,70
GR	Cross Compliance	2007	Weaknesses in the cross-compliance control system - Claim year 2006	FLAT RATE	5,00 %	EUR	– 5 325 926,19	– 484 087,90	– 4 841 838,29
GR	Cross Compliance	2008	Weaknesses in the cross-compliance control system - Claim year 2006	FLAT RATE	5,00 %	EUR	– 29 319,70	– 46,06	– 29 273,64
GR	Cross Compliance	2008	Weaknesses in the cross-compliance control system - Claim Year 2007	FLAT RATE	5,00 %	EUR	– 11 421 885,77	– 624 482,52	– 10 797 403,25
GR	Cross Compliance	2009	Weaknesses in the cross-compliance control system - Claim Year 2008	FLAT RATE	2,00 %	EUR	– 4 936 572,90	– 55 807,14	– 4 880 765,76

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Cross Compliance	2009	Weaknesses in the cross-compliance control system - Claim Year 2006	FLAT RATE	5,00 %	EUR	– 20 694,01	– 14 620,62	– 6 073,39
GR	Cross Compliance	2009	Weaknesses in the cross-compliance control system - Claim Year 2007	FLAT RATE	5,00 %	EUR	– 107 029,89	– 14 138,96	– 92 890,93
GR	Cross Compliance	2010	Weaknesses in the cross-compliance control system - Claim Year 2008	FLAT RATE	2,00 %	EUR	– 547,38	– 751,51	204,13
GR	Cross Compliance	2010	Weaknesses in the cross-compliance control system - Claim Year 2007	FLAT RATE	5,00 %	EUR	– 57,69	0,00	– 57,69
GR	Milk - Quota	2008	Correction of milk levy	ONE-OFF		EUR	347,11	347,11	0,00
GR	Financial audit - Overshooting	2008	Exceeding of financial ceilings	ONE-OFF		EUR	– 737 200,95	– 825 060,11	87 859,16
GR	Financial audit - Late payments and payment deadlines	2008	excess of late payments deadlines	ONE-OFF		EUR	– 174 948,49	– 174 948,49	0,00
GR	Financial audit - Late payments and payment deadlines	2008	excess of payment deadlines	ONE-OFF		EUR	– 2 448 650,32	– 2 448 650,32	0,00
					TOTAL GR	**EUR**	**– 108 962 655,93**	**– 16 861 936,89**	**– 92 100 719,04**
HU	Clearance of Accounts - Conformity Clearance	2011	known error	ONE-OFF		EUR	– 336 450,00	0,00	– 336 450,00
HU	Clearance of Accounts - Conformity Clearance	2011	known error	ONE-OFF		EUR	– 781,00	0,00	– 781,00
					TOTAL HU	**EUR**	**– 337 231,00**	**0,00**	**– 337 231,00**
IE	Financial audit - Overshooting	2012	exceeding of financial ceilings	ONE-OFF		EUR	– 41 641,57	– 41 641,57	0,00
					TOTAL IE	**EUR**	**– 41 641,57**	**– 41 641,57**	**0,00**
LU	Decoupled Direct Aids	2009	retroactive recovery/ineligible features/intentionality, claim year 2008	ONE-OFF		EUR	– 161 186,50	0,00	– 161 186,50

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LU	Decoupled Direct Aids	2010	retroactive recovery/ineligible features/intentionality, claim year 2009	ONE-OFF		EUR	– 12 003,27	0,00	– 12 003,27
LU	Decoupled Direct Aids	2011	retroactive recovery/ineligible features/intentionality, claim year 2010	ONE-OFF		EUR	– 15 096,97	0,00	– 15 096,97
LU	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 2 597,78	– 2 597,78	0,00
					TOTAL LU	**EUR**	**– 190 884,52**	**– 2 597,78**	**– 188 286,74**
LV	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 95,96	– 95,96	0,00
					TOTAL LV	**EUR**	**– 95,96**	**– 95,96**	**0,00**
NL	Other Direct Aids	2009	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	FLAT RATE	3,00 %	EUR	– 15 979,71	0,00	– 15 979,71
NL	Decoupled Direct Aids	2009	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	FLAT RATE	3,00 %	EUR	– 20 461 767,83	– 209,47	– 20 461 558,36
NL	Decoupled Direct Aids	2010	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	FLAT RATE	3,00 %	EUR	– 31 702,54	0,00	– 31 702,54
NL	Other Direct Aids	2010	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	FLAT RATE	3,00 %	EUR	– 42,24	0,00	– 42,24
NL	Decoupled Direct Aids	2011	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	FLAT RATE	3,00 %	EUR	– 1 678,57	0,00	– 1 678,57
NL	Decoupled Direct Aids	2010	Inaccuracy of LPIS-GIS, claim year 2009	ONE-OFF		EUR	– 5 047 207,00	0,00	– 5 047 207,00
NL	Decoupled Direct Aids	2011	Inaccuracy of LPIS-GIS, claim year 2010	ONE-OFF		EUR	– 750 000,00	0,00	– 750 000,00
NL	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 33 831,72	– 33 831,72	0,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
NL	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 91 159,06	– 91 159,06	0,00
NL	Irregularities	2007	Non-reporting of interest in the Annex III table for financial year 2006	ONE-OFF		EUR	– 4 890 879,11	0,00	– 4 890 879,11
NL	Irregularities	2009	Non-reporting of interest in the Annex III table for financial year 2007	ONE-OFF		EUR	– 5 346,88	0,00	– 5 346,88
NL	Irregularities	2009	Non-reporting of interest in the Annex III table for financial year 2008	ONE-OFF		EUR	– 10 459,54	0,00	– 10 459,54
NL	Irregularities	2010	Non-reporting of interest in the Annex III table for financial year 2009	ONE-OFF		EUR	– 310 112,90	0,00	– 310 112,90
NL	Irregularities	2011	Interest not charged on the amounts recovered in financial years 2006-2009	ONE-OFF		EUR	– 60 779,00	0,00	– 60 779,00
					TOTAL NL	**EUR**	**– 31 710 946,10**	**– 125 200,25**	**– 31 585 745,85**
RO	Financial audit - Late payments and payment deadlines	2012	late payments	ONE-OFF		EUR	– 65 967,69	– 65 967,69	0,00
					TOTAL RO	**EUR**	**– 65 967,69**	**– 65 967,69**	**0,00**
SE	Financial audit - Overshooting	2012	exceeding of ceilings	ONE-OFF		EUR	– 24 704,47	– 24 704,47	0,00
					TOTAL SE	**EUR**	**– 24 704,47**	**– 24 704,47**	**0,00**
					6 7 0 1 TOTAL	**EUR**	**– 324 427 377,34**	**– 30 378 964,35**	**– 294 048 412,99**
BUDGET ITEM: 0 5 0 7 0 1 0 7									
PT	POSEI	2006	reimbursement following judgement in case T-2/11	ONE-OFF		EUR	239 045,63	0,00	239 045,63

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Other Direct Aid - Plant Products (POSEI)	2007	reimbursement following judgement in case T-2/11	ONE-OFF		EUR	266 137,96	0,00	266 137,96
					TOTAL PT	**EUR**	**505 183,59**	**0,00**	**505 183,59**
					05070107 TOTAL	**EUR**	**505 183,59**	**0,00**	**505 183,59**
BUDGET ITEM: 6711									
AT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Weaknesses in the LPIS-GIS and in the functioning of on-the-spot checks	ONE-OFF		EUR	– 1 349 639,44	0,00	– 1 349 639,44
AT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses in the LPIS-GIS and in the functioning of on-the-spot checks	ONE-OFF		EUR	– 24 535,35	0,00	– 24 535,35
AT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in the LPIS-GIS and in the functioning of on-the-spot checks	ONE-OFF		EUR	– 24 349,54	0,00	– 24 349,54
					TOTAL AT	**EUR**	**– 1 398 524,33**	**0,00**	**– 1 398 524,33**
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weaknesses in LPIS cross-checks and on-the-spot controls measurement tolerance, claim year 2007	ONE-OFF		EUR	– 9 971,25	0,00	– 9 971,25
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in LPIS cross-checks and on-the-spot controls measurement tolerance, claim year 2008	ONE-OFF		EUR	– 6 630,34	0,00	– 6 630,34
DE	Clearance of accounts - Financial Clearance	2009	Most Likely Error	ONE-OFF		EUR	– 138 837,34	0,00	– 138 837,34
					TOTAL DE	**EUR**	**– 155 438,93**	**0,00**	**– 155 438,93**
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 11 246,42	0,00	– 11 246,42
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 65 926,15	0,00	– 65 926,15
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 46 397,27	0,00	– 46 397,27

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 3 290,19	0,00	– 3 290,19
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	– 287,56	0,00	– 287,56
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 303,12	0,00	– 303,12
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness of on the spot check, claim year 2006	FLAT RATE	5,00 %	EUR	18,30	0,00	18,30
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 12 901,26	0,00	– 12 901,26
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 1 720,07	0,00	– 1 720,07
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 3 376,04	0,00	– 3 376,04
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 18 020,14	0,00	– 18 020,14
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness of on the spot check, claim year 2007	FLAT RATE	2,00 %	EUR	– 222,49	0,00	– 222,49
ES	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness of on the spot check, claim year 2008	FLAT RATE	2,00 %	EUR	– 61,33	0,00	– 61,33
					TOTAL ES	**EUR**	**– 163 733,74**	**0,00**	**– 163 733,74**
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	weaknesses in verifying reasonableness of costs	FLAT RATE	10,00 %	EUR	– 504,30	– 504,30	0,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	non-compliance with Art.55 of Reg. (EC) No 1974/2006	ONE-OFF		EUR	– 32 799,76	0,00	– 32 799,76
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	weaknesses in verifying reasonableness of costs	FLAT RATE	10,00 %	EUR	– 4 953,65	– 4 953,65	0,00
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	non-compliance with Art.55 of Reg. (EC) No 1974/2006	ONE-OFF		EUR	– 255 575,05	0,00	– 255 575,05
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	weaknesses in verifying reasonableness of costs	FLAT RATE	10,00 %	EUR	– 3 752,32	– 3 752,32	0,00
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	non-compliance with Art.55 of Reg. (EC) No 1974/2006	ONE-OFF		EUR	– 301 891,12	0,00	– 301 891,12
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	weaknesses in verifying reasonableness of costs	FLAT RATE	10,00 %	EUR	– 4 998,04	– 4 998,04	0,00
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	non-compliance with Art.55 of Reg. (EC) No 1974/2006	ONE-OFF		EUR	– 337 561,65	0,00	– 337 561,65
					TOTAL FI	**EUR**	**– 942 035,89**	**– 14 208,31**	**– 927 827,58**
FR	Cross Compliance	2008	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 900 274,20	– 105 512,31	– 794 761,89
FR	Cross Compliance	2008	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 1 375 559,77	0,00	– 1 375 559,77
FR	Cross Compliance	2009	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 597 967,90	0,00	– 597 967,90

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FR	Cross Compliance	2009	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 13 298,28	0,00	– 13 298,28
FR	Cross Compliance	2009	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 840 454,15	– 39 517,83	– 800 936,32
FR	Cross Compliance	2010	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 293 991,73	0,00	– 293 991,73
FR	Cross Compliance	2010	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2007	FLAT RATE	5,00 %	EUR	– 9 888,16	0,00	– 9 888,16
FR	Cross Compliance	2010	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 7 095,86	0,00	– 7 095,86
FR	Cross Compliance	2011	Deficiencies in controls of some SMR, claim year 2009	FLAT RATE	2,00 %	EUR	– 1 266,06	0,00	– 1 266,06
FR	Cross Compliance	2011	2 GAEC not defined, deficient controls of some SMR, accumulation of reductions, claim year 2008	FLAT RATE	5,00 %	EUR	– 2 174,86	0,00	– 2 174,86
FR	Clearance of accounts - Conformity Clearance	2009	Irregularity or negligence in the recovery procedure	ONE-OFF		EUR	– 4 751,99	0,00	– 4 751,99
					TOTAL FR	**EUR**	**– 4 046 722,96**	**– 145 030,14**	**– 3 901 692,82**
GR	Cross Compliance	2010	Weaknesses in the cross-compliance control system - Claim year 2008	FLAT RATE	2,00 %	EUR	– 201 962,44	0,00	– 201 962,44
GR	Cross Compliance	2010	Weaknesses in the cross-compliance control system - Claim year 2007	FLAT RATE	5,00 %	EUR	– 186 826,13	0,00	– 186 826,13
					TOTAL GR	**EUR**	**– 388 788,57**	**0,00**	**– 388 788,57**
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	retroactive recovery/ineligible features/intentionality, claim year 2008	ONE-OFF		EUR	– 24 894,97	0,00	– 24 894,97

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	retroactive recovery/ineligible features/intentionality, claim year 2009	ONE-OFF		EUR	– 2 068,61	0,00	– 2 068,61
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	retroactive recovery/ineligible features/intentionality, claim year 2010	ONE-OFF		EUR	– 2 293,52	0,00	– 2 293,52
					TOTAL LU	**EUR**	**– 29 257,10**	**0,00**	**– 29 257,10**
NL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in LPIS cross-checks, in on-the-spot-checks and intentionality, claim year 2008	ONE-OFF		EUR	– 3 816 688,00	– 183 660,73	– 3 633 027,27
					TOTAL NL	**EUR**	**– 3 816 688,00**	**– 183 660,73**	**– 3 633 027,27**
					6 7 1 1 TOTAL	**EUR**	**– 10 941 189,52**	**– 342 899,18**	**– 10 598 290,34**