

## COMMISSION IMPLEMENTING DECISION

of 14 October 2011

**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(2011) 7105)

**(Only the Danish, Dutch, English, Finnish, German, Greek, Italian, Maltese, Polish, Portuguese, Spanish and Swedish texts are authentic)**

(2011/689/EU)

THE EUROPEAN COMMISSION,

which has been incurred in a way that has not infringed European Union rules may be financed.

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

- (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.

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy <sup>(1)</sup>, 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 <sup>(2)</sup>, and in particular Article 31 thereof,

- (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.

Having consulted the Committee on the Agricultural Funds,

Whereas:

- (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.

(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.

- (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 30 April 2011 and relating to its content,

(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.

HAS ADOPTED THIS DECISION:

(3) Under Regulation (EC) No 1258/1999 and Regulation (EC) No 1290/2005, only agricultural expenditure

*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.

<sup>(1)</sup> OJ L 160, 26.6.1999, p. 103.

<sup>(2)</sup> OJ L 209, 11.8.2005, p. 1.

*Article 2*

This Decision is addressed to the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the Italian Republic, the Republic of Cyprus, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 14 October 2011.

*For the Commission*

Dacian CIOLOȘ

*Member of the Commission*

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## ANNEX

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BUDGET ITEM 6701									
AT	Financial audit — Over-shooting	2006	exceeding of ceilings	ONE-OFF		EUR	- 1 303 515,38	0,00	- 1 303 515,38
					<b>TOTAL (AT)</b>	<b>EUR</b>	<b>- 1 303 515,38</b>	<b>0,00</b>	<b>- 1 303 515,38</b>
CY	Direct payments	2006	non-application of sanctions	ONE-OFF		CYP	- 284 123,39	0,00	- 284 123,39
CY	Direct payments	2006	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		CYP	- 757 074,89	0,00	- 757 074,89
CY	Direct decoupled aid (single area payment scheme — SAPS)	2007	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		EUR	- 1 808 329,75	0,00	- 1 808 329,75
CY	Direct decoupled aid (single area payment scheme — SAPS)	2007	non-application of sanctions	ONE-OFF		EUR	- 582 030,50	0,00	- 582 030,50
CY	Decoupled direct aids	2008	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		EUR	- 1 656 910,66	0,00	- 1 656 910,66
CY	Decoupled direct aids	2008	non-application of sanctions	ONE-OFF		EUR	- 666 122,62	0,00	- 666 122,62
CY	Decoupled direct aids	2009	weaknesses in LPIS-GIS	ONE-OFF		EUR	- 1 474 495,53	0,00	- 1 474 495,53
					<b>TOTAL (CY)</b>	<b>CYP</b>	<b>- 1 041 198,28</b>	<b>0,00</b>	<b>- 1 041 198,28</b>
					<b>TOTAL (CY)</b>	<b>EUR</b>	<b>- 6 187 889,06</b>	<b>0,00</b>	<b>- 6 187 889,06</b>
DE	Clearance of accounts	2008	most likely error, known error	ONE-OFF		EUR	- 949 205,00	0,00	- 949 205,00
DE	Fruit and vegetables — Operational programmes	2008	ineligible expenditures in 3 producer organisations	ONE-OFF		EUR	- 846 668,37	0,00	- 846 668,37
					<b>TOTAL (DE)</b>	<b>EUR</b>	<b>- 1 795 873,37</b>	<b>0,00</b>	<b>- 1 795 873,37</b>

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DK	Decoupled direct aids	2006	correction on set-aside, uncultivated areas, permanent pastures	FLAT RATE	5,00 %	DKK	- 33 186 833,89	0,00	- 33 186 833,89
DK	Decoupled direct aids	2006	weaknesses in LPIS/GIS, sanctions, tolerance for cross-checks, random sample for analysis of reference parcel	ONE-OFF		DKK	- 38 993 246,83	0,00	- 38 993 246,83
DK	Direct payments	2007	correction on set-aside, uncultivated areas, permanent pastures	FLAT RATE	5,00 %	EUR	- 4 935 369,61	0,00	- 4 935 369,61
DK	Other direct aid — Energy crops	2007	weaknesses in LPIS/GIS, sanctions, tolerance for cross-checks, random sample for analysis of reference parcel	ONE-OFF		EUR	- 9 726,04	0,00	- 9 726,04
DK	Direct payments	2007	weaknesses in LPIS/GIS, sanctions, tolerance for cross-checks, random sample for analysis of reference parcel	ONE-OFF		EUR	- 5 669 895,79	0,00	- 5 669 895,79
DK	Entitlements	2006	lack of controls on the farmer status of landowners	FLAT RATE	5,00 %	DKK	- 3 744,13	- 557,28	- 3 186,85
DK	Entitlements	2006	non agricultural use of area declared	FLAT RATE	2,00 %	DKK	- 19 696,62	- 19 696,62	0,00
DK	Entitlements	2007	consequence of the one-off correction under enquiry AA/2006/05/DK	ONE-OFF		EUR	0,00	- 369,71	369,71
DK	Entitlements	2007	deficiencies in controls on the farmer status in case of transfers subject to a private contract clause	ONE-OFF		EUR	- 80 459,15	0,00	- 80 459,15
DK	Entitlements	2007	lack of controls on the farmer status of landowners	FLAT RATE	5,00 %	EUR	- 181 248,40	- 26 735,94	- 154 512,46
DK	Entitlements	2007	non agricultural use of area declared	FLAT RATE	2,00 %	EUR	- 147 389,20	- 147 389,20	0,00
DK	Entitlements	2008	deficiencies in controls on the farmer status in case of transfers subject to a private contract clause	ONE-OFF		EUR	- 80 483,98	0,00	- 80 483,98
DK	Entitlements	2008	lack of controls on the farmer status of landowners	FLAT RATE	5,00 %	EUR	- 178 999,72	0,00	- 178 999,72
DK	Entitlements	2008	non agricultural use of area declared	FLAT RATE	2,00 %	EUR	- 142 037,56	0,00	- 142 037,56

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
DK	Entitlements	2009	deficiencies in controls on the farmer status in case of transfers subject to a private contract clause	ONE-OFF		EUR	- 80 417,10	0,00	- 80 417,10
DK	Entitlements	2009	lack of controls on the farmer status of landowners	FLAT RATE	5,00 %	EUR	- 160 151,14	0,00	- 160 151,14
DK	Entitlements	2009	non agricultural use of area declared	FLAT RATE	2,00 %	EUR	- 131 624,35	0,00	- 131 624,35
DK	Entitlements	2010	deficiencies in controls on the farmer status in case of transfers subject to a private contract clause	ONE-OFF		EUR	- 80 598,58	0,00	- 80 598,58
DK	Entitlements	2010	lack of controls on the farmer status of landowners	FLAT RATE	5,00 %	EUR	- 173 759,98	0,00	- 173 759,98
DK	Entitlements	2010	non agricultural use of area declared	FLAT RATE	2,00 %	EUR	- 281 759,83	0,00	- 281 759,83
DK	Financial audit — Over-shooting	2008	exceeding of financial ceiling	ONE-OFF		EUR	- 1 500,20	- 1 353,02	- 147,18
DK	Financial audit — Late payments and payment deadlines	2008	non-respect of payment deadlines	ONE-OFF		EUR	- 329 708,43	- 329 708,43	0,00
					<b>TOTAL (DK)</b>	<b>DKK</b>	<b>- 72 203 521,47</b>	<b>- 20 253,90</b>	<b>- 72 183 267,57</b>
					<b>TOTAL (DK)</b>	<b>EUR</b>	<b>- 12 665 129,06</b>	<b>- 505 556,30</b>	<b>- 12 159 572,76</b>
ES	Clearance of accounts — EAGF	2005	debtors	ONE-OFF		EUR	- 277 219,89	0,00	- 277 219,89
ES	Clearance of accounts — EAGF	2005	financial errors — not recovered financial errors	ONE-OFF		EUR	- 76 518,03	0,00	- 76 518,03
ES	Clearance of accounts — EAGF	2005	financial errors — most likely error	ONE-OFF		EUR	- 103 605,08	0,00	- 103 605,08
ES	Clearance of accounts — EAGF	2006	financial errors — most likely error	ONE-OFF		EUR	- 113 321,70	0,00	- 113 321,70
					<b>TOTAL (ES)</b>	<b>EUR</b>	<b>- 570 664,70</b>	<b>0,00</b>	<b>- 570 664,70</b>

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Decoupled direct aids	2007	incorrect application of sanctions	ONE-OFF		EUR	- 10 268,39	0,00	- 10 268,39
FI	Decoupled direct aids	2007	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 188 478,74	0,00	- 188 478,74
FI	Additional Amounts of Aid	2007	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 4 661,37	0,00	- 4 661,37
FI	Other direct aid — Energy crops	2007	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 242,40	0,00	- 242,40
FI	Decoupled direct aids	2008	incorrect application of sanctions	ONE-OFF		EUR	- 8 285,31	0,00	- 8 285,31
FI	Decoupled direct aids	2008	non-recovered amounts over different years	ONE-OFF		EUR	- 14 577,20	0,00	- 14 577,20
FI	Other direct aid — Energy crops	2008	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 171,75	0,00	- 171,75
FI	Decoupled direct aids	2008	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 186 113,92	0,00	- 186 113,92
FI	Additional amounts of aid	2008	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 5 698,74	0,00	- 5 698,74
FI	Decoupled direct aids	2009	non-recovered amounts over different years	ONE-OFF		EUR	- 43 442,18	0,00	- 43 442,18
FI	Other direct aid — Energy crops	2009	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 26,97	0,00	- 26,97
FI	Decoupled direct aids	2009	weaknesses related to LPIS-GIS Lapland region	FLAT RATE	2,00 %	EUR	- 2,95	0,00	- 2,95
FI	Entitlements	2007	activation of entitlements on vegetable gardens	ONE-OFF		EUR	- 134 535,85	0,00	- 134 535,85
FI	Entitlements	2007	non-recovery of undue payments following the parcels updating process	ONE-OFF		EUR	- 208 560,32	0,00	- 208 560,32
FI	Entitlements	2007	overpayments linked to reference amounts for sugar beet production	ONE-OFF		EUR	- 10 112,98	0,00	- 10 112,98
FI	Entitlements	2008	activation of entitlements on vegetable gardens	ONE-OFF		EUR	- 106 422,80	0,00	- 106 422,80
FI	Entitlements	2008	non-recovery of undue payments following the parcels updating process	ONE-OFF		EUR	- 38 963,06	0,00	- 38 963,06

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Entitlements	2008	overpayments linked to reference amounts for sugar beet production	ONE-OFF		EUR	- 10 092,45	0,00	- 10 092,45
FI	Entitlements	2009	overpayments linked to reference amounts for sugar beet production	ONE-OFF		EUR	- 10 117,45	0,00	- 10 117,45
FI	Entitlements	2010	overpayments linked to reference amounts for sugar beet production	ONE-OFF		EUR	- 10 135,57	0,00	- 10 135,57
					<b>TOTAL (FI)</b>	<b>EUR</b>	<b>- 990 910,38</b>	<b>0,00</b>	<b>- 990 910,38</b>
GB	Entitlements	2006	deficiencies in controls for new farmers (Northern Ireland)	FLAT RATE	10,00 %	GBP	- 614 431,29	- 307 215,65	- 307 215,64
GB	Entitlements	2006	incorrect national reserve allocation under category of investors (Northern Ireland)	FLAT RATE	10,00 %	GBP	- 712 321,41	- 356 160,71	- 356 160,70
GB	Entitlements	2006	incorrect reduction for national reserve (Northern Ireland)	ONE-OFF		GBP	- 100 767,54	0,00	- 100 767,54
GB	Entitlements	2006	incorrect reduction for national reserve (Scotland)	ONE-OFF		GBP	- 216 419,91	0,00	- 216 419,91
GB	Entitlements	2006	incorrect reduction for national reserve (Wales)	ONE-OFF		GBP	- 97 813,25	0,00	- 97 813,25
GB	Entitlements	2007	deficiencies in controls for new farmers (Northern Ireland)	FLAT RATE	10,00 %	EUR	- 900 088,77	- 450 044,39	- 450 044,38
GB	Entitlements	2007	incorrect national reserve allocation under category of investors (Northern Ireland)	FLAT RATE	10,00 %	EUR	- 1 037 875,96	- 518 937,98	- 518 937,98
GB	Entitlements	2007	incorrect reduction for national reserve (Northern Ireland)	ONE-OFF		EUR	- 147 022,79	0,00	- 147 022,79
GB	Entitlements	2007	incorrect reduction for national reserve (Scotland)	ONE-OFF		EUR	- 317 354,51	0,00	- 317 354,51
GB	Entitlements	2007	incorrect reduction for national reserve (Wales)	ONE-OFF		EUR	- 145 427,65	0,00	- 145 427,65
GB	Entitlements	2007	overshooting of the regional ceiling (Northern Ireland)	ONE-OFF		EUR	- 321 536,36	0,00	- 321 536,36

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Entitlements	2008	deficiencies in controls for new farmers (Northern Ireland)	FLAT RATE	10,00 %	EUR	- 896 459,38	0,00	- 896 459,38
GB	Entitlements	2008	incorrect national reserve allocation under category of investors (Northern Ireland)	FLAT RATE	10,00 %	EUR	- 1 033 690,98	0,00	- 1 033 690,98
GB	Entitlements	2008	incorrect reduction for national reserve (Scotland)	ONE-OFF		EUR	- 317 354,51	0,00	- 317 354,51
GB	Entitlements	2008	incorrect reduction for national reserve (Wales)	ONE-OFF		EUR	- 140 080,83	0,00	- 140 080,83
GB	Entitlements	2008	incorrect reduction for national reserve (Northern Ireland)	ONE-OFF		EUR	- 146 429,96	0,00	- 146 429,96
GB	Entitlements	2008	overshooting of the regional ceiling (Northern Ireland)	ONE-OFF		EUR	- 292 441,14	0,00	- 292 441,14
					<b>TOTAL (GB)</b>	<b>GBP</b>	<b>- 1 741 753,40</b>	<b>- 663 376,36</b>	<b>- 1 078 377,04</b>
					<b>TOTAL (GB)</b>	<b>EUR</b>	<b>- 5 695 762,84</b>	<b>- 968 982,37</b>	<b>- 4 726 780,47</b>
GR	Entitlements	2007	forage area non-inclusion (ovine producers)	FLAT RATE	5,00 %	EUR	- 11 191 152,98	- 7 020 040,97	- 4 171 112,01
GR	Entitlements	2007	incorrect calculation of the regional average ceiling	ONE-OFF		EUR	- 2 951 138,27	0,00	- 2 951 138,27
GR	Entitlements	2007	national reserve criteria	FLAT RATE	10,00 %	EUR	- 10 460 620,42	- 10 460 620,42	0,00
GR	Entitlements	2007	reimbursement based on the reduction of the population at risk subject to a 10 % flat-rate correction under enquiry AA/2007/006	ONE-OFF		EUR	0,00	- 295 113,83	295 113,83
GR	Wine — Distillation	2004	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 252 757,14	0,00	- 252 757,14
GR	Wine — Must	2004	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 341 649,98	0,00	- 341 649,98
GR	Wine — Other distillation	2004	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 28 978,93	0,00	- 28 978,93



MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Wine — Restructuring	2004	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 713 964,37	0,00	- 713 964,37
GR	Wine — Restructuring	2005	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 695 736,36	0,00	- 695 736,36
GR	Wine — Distillation	2005	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 471 948,20	0,00	- 471 948,20
GR	Wine — Must	2005	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 371 061,43	0,00	- 371 061,43
GR	Wine — Other distillation	2005	weaknesses in the key controls, deficiencies in establishment and access to vineyard register	FLAT RATE	10,00 %	EUR	- 41 646,07	0,00	- 41 646,07
					<b>TOTAL (GR)</b>	<b>EUR</b>	<b>- 27 520 654,16</b>	<b>- 17 775 775,22</b>	<b>- 9 744 878,94</b>
IT	Direct decoupled aid (single payment scheme — SPS)	2008	deficiencies in LPIS-GIS and in the calculation of sanctions in claim year 2007 taking account of amounts recovered by 30/06/2011 following LPIS update	ONE-OFF		EUR	- 6 626 678,98	0,00	- 6 626 678,98
IT	Clearance of accounts — EAGF	2005	non-paid amount included in annual declaration	ONE-OFF		EUR	- 67 178,23	0,00	- 67 178,23
IT	Milk — Quota	2005	late controls — Region Abruzzo	FLAT RATE	5,00 %	EUR	- 1 433 721,00	0,00	- 1 433 721,00
IT	Milk — Quota	2005	late controls — Region Lazio	FLAT RATE	2,00 %	EUR	- 9 201,00	0,00	- 9 201,00
IT	Milk — Quota	2005	late controls — Region Lazio	FLAT RATE	10,00 %	EUR	- 14 238 138,00	0,00	- 14 238 138,00
IT	Milk — Quota	2005	late controls — Region Marche	FLAT RATE	5,00 %	EUR	- 739 456,00	0,00	- 739 456,00
IT	Milk — Quota	2005	late controls — Region Puglia	FLAT RATE	10,00 %	EUR	- 10 869 023,00	0,00	- 10 869 023,00
IT	Milk — Quota	2005	late controls — Region Sardegna	FLAT RATE	2,00 %	EUR	- 1 501 436,00	0,00	- 1 501 436,00
IT	Milk — Quota	2006	late controls — Region Abruzzo	FLAT RATE	10,00 %	EUR	- 2 647 097,00	0,00	- 2 647 097,00

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Milk — Quota	2006	late controls — Region Calabria	FLAT RATE	5,00 %	EUR	- 916 827,00	0,00	- 916 827,00
IT	Milk — Quota	2006	late controls — Region Friuli Venezia Giulia	FLAT RATE	2,00 %	EUR	- 1 603 613,00	0,00	- 1 603 613,00
IT	Milk — Quota	2006	late controls — Region Lazio	FLAT RATE	10,00 %	EUR	- 12 955 974,00	0,00	- 12 955 974,00
IT	Milk — Quota	2006	late controls — Region Puglia	FLAT RATE	5,00 %	EUR	- 5 214 971,00	0,00	- 5 214 971,00
IT	Milk — Quota	2006	late controls — Region Sardegna	FLAT RATE	5,00 %	EUR	- 3 592 277,00	0,00	- 3 592 277,00
IT	Milk — Quota	2006	late controls — Region Valle D'Aosta	FLAT RATE	2,00 %	EUR	- 212 754,00	0,00	- 212 754,00
IT	Milk — Quota	2007	late controls — Region Calabria	FLAT RATE	5,00 %	EUR	- 845 921,00	0,00	- 845 921,00
IT	Milk — Quota	2007	late controls — Region Friuli Venezia Giulia	FLAT RATE	5,00 %	EUR	- 3 708 423,00	0,00	- 3 708 423,00
IT	Milk — Quota	2007	late controls — Region Marche	FLAT RATE	5,00 %	EUR	- 661 562,00	0,00	- 661 562,00
IT	Milk — Quota	2007	late controls — Region Puglia	FLAT RATE	10,00 %	EUR	- 9 761 988,00	0,00	- 9 761 988,00
					<b>TOTAL (IT)</b>	<b>EUR</b>	<b>- 77 606 239,21</b>	<b>0,00</b>	<b>- 77 606 239,21</b>
MT	Other direct aid — Direct payments	2007	weaknesses with respect to LPIS-GIS	ONE-OFF		EUR	- 24 934,28	0,00	- 24 934,28
MT	Clearance of accounts — EAGF	2007	irregularities / debts	ONE-OFF		EUR	- 38 922,70	0,00	- 38 922,70
					<b>TOTAL (MT)</b>	<b>EUR</b>	<b>- 63 856,98</b>	<b>0,00</b>	<b>- 63 856,98</b>
NL	Entitlements	2007	forage area non-inclusive — farmers without census	FLAT RATE	2,00 %	EUR	- 196 376,29	- 928,45	- 195 447,84
NL	Entitlements	2007	overshoot of national ceiling	ONE-OFF		EUR	- 1 400 132,00	0,00	- 1 400 132,00
NL	Entitlements	2007	simultaneously granting of reference amounts from National reserve from different categories	ONE-OFF		EUR	- 6 164,44	- 29,15	- 6 135,29
NL	Entitlements	2007	systematic error in the calculation of flax and hemp	FLAT RATE	5,00 %	EUR	- 7 732,46	- 36,56	- 7 695,90

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
NL	Entitlements	2008	forage area non-inclusive — farmers without census	FLAT RATE	2,00 %	EUR	- 196 376,29	0,00	- 196 376,29
NL	Entitlements	2008	simultaneously granting of reference amounts from National reserve from different categories	ONE-OFF		EUR	- 6 982,28	0,00	- 6 982,28
NL	Entitlements	2008	systematic error in the calculation of flax and hemp	FLAT RATE	5,00 %	EUR	- 7 732,46	0,00	- 7 732,46
NL	Entitlements	2009	forage area non-inclusive — farmers without census	FLAT RATE	2,00 %	EUR	- 196 376,29	0,00	- 196 376,29
NL	Entitlements	2009	simultaneously granting of reference amounts from National reserve from different categories	ONE-OFF		EUR	- 6 982,28	0,00	- 6 982,28
NL	Entitlements	2009	systematic error in the calculation of flax and hemp	FLAT RATE	5,00 %	EUR	- 7 732,46	0,00	- 7 732,46
NL	Entitlements	2010	forage area non-inclusive — farmers without census	FLAT RATE	2,00 %	EUR	- 196 376,29	0,00	- 196 376,29
NL	Entitlements	2010	simultaneously granting of reference amounts from National reserve from different categories	ONE-OFF		EUR	- 6 681,11	0,00	- 6 681,11
NL	Entitlements	2010	systematic error in the calculation of flax and hemp	FLAT RATE	5,00 %	EUR	- 7 732,46	0,00	- 7 732,46
					<b>TOTAL (NL)</b>	<b>EUR</b>	<b>- 2 243 377,11</b>	<b>- 994,16</b>	<b>- 2 242 382,95</b>
PT	Clearance of accounts — EAGF	2007	financial errors in the EAGF IACS population — systematic error	ONE-OFF		EUR	- 179 421,00	0,00	- 179 421,00
PT	Fruit and vegetables — Tomato processing	2007	deficiencies in checking the processing yield	FLAT RATE	2,00 %	EUR	- 674 661,75	0,00	- 674 661,75
PT	Fruit and vegetables — Tomato processing	2008	deficiencies in checking the processing yield	FLAT RATE	2,00 %	EUR	- 2 974,43	0,00	- 2 974,43
PT	Rural Development EAGGF (2000-2006) — Area-related measures	2006	deficiencies in the scope of the on-the-spot checks in AEM	FLAT RATE	2,00 %	EUR	- 1 412 286,78	- 1 412 286,78	0,00
PT	Rural Development EAGGF (2000-2006) — Area-related measures	2006	deficiencies in the scope of the on-the-spot checks in LFA	FLAT RATE	2,00 %	EUR	- 1 323 588,00	- 1 323 588,00	0,00

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PT	Rural Development EAGGF (2000-2006) — Area related measures	2006	late application of the sanction system and recovery procedures in Afforestation measure	ONE-OFF		EUR	- 157 547,00	0,00	- 157 547,00
PT	Rural Development EAGGF (2000-2006) — Area related measures	2007	deficiencies in the scope of the on-the-spot checks in Agri-environment measures (AEM)	FLAT RATE	2,00 %	EUR	- 46 042,43	- 46 042,43	0,00
PT	Rural Development EAGGF (2000-2006) — Area related measures	2007	deficiencies in the scope of the on-the-spot checks in Less-favoured areas (LFA)	FLAT RATE	2,00 %	EUR	- 40 691,34	- 40 691,34	0,00
					<b>TOTAL (PT)</b>	<b>EUR</b>	<b>- 3 837 212,73</b>	<b>- 2 822 608,55</b>	<b>- 1 014 604,18</b>
SE	Direct payments	2006	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		SEK	- 223 191 203,03	0,00	- 223 191 203,03
SE	Rural Development EAGGF (2000-2006) — Improving the competitiveness	2006	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		SEK	- 145 546,50	0,00	- 145 546,50
SE	Rural Development EAGGF (2000-2006) — Area-related measures	2006	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		SEK	- 18 707 318,95	0,00	- 18 707 318,95
SE	Rural Development EAGGF (2000-2006) — Non-area-related measures)	2006	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		SEK	- 23 524,74	0,00	- 23 524,74
SE	Decoupled direct aids	2007	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		EUR	- 23 916 240,00	0,00	- 23 916 240,00
SE	Decoupled direct aids	2008	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		EUR	- 22 173 168,00	0,00	- 22 173 168,00
					<b>TOTAL (SE)</b>	<b>SEK</b>	<b>- 242 067 593,22</b>	<b>0,00</b>	<b>- 242 067 593,22</b>
					<b>TOTAL (SE)</b>	<b>EUR</b>	<b>- 46 089 408,00</b>	<b>0,00</b>	<b>- 46 089 408,00</b>
					<b>TOTAL 6701</b>	<b>CYP</b>	<b>- 1 041 198,28</b>	<b>0,00</b>	<b>- 1 041 198,28</b>

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
					<b>TOTAL 6701</b>	<b>DKK</b>	<b>- 72 203 521,47</b>	<b>- 20 253,90</b>	<b>- 72 183 267,57</b>
					<b>TOTAL 6701</b>	<b>GBP</b>	<b>- 1 741 753,40</b>	<b>- 663 376,36</b>	<b>- 1 078 377,04</b>
					<b>TOTAL 6701</b>	<b>SEK</b>	<b>- 242 067 593,22</b>	<b>0,00</b>	<b>- 242 067 593,22</b>
					<b>TOTAL 6701</b>	<b>EUR</b>	<b>- 186 570 492,99</b>	<b>- 22 073 916,60</b>	<b>- 164 496 576,39</b>

## BUDGET ITEM 6500

CY	Rural development — Transitional instrument	2006	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		EUR	- 887 611,15	0,00	- 887 611,15
CY	Rural development — Transitional instrument	2006	non-application of sanctions	ONE-OFF		EUR	- 333 112,47	0,00	- 333 112,47
CY	Rural development — Transitional instrument	2007	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		EUR	- 420 652,93	0,00	- 420 652,93
CY	Rural development — Transitional instrument	2007	non-application of sanctions	ONE-OFF		EUR	- 135 391,70	0,00	- 135 391,70
					<b>TOTAL (CY)</b>	<b>EUR</b>	<b>- 1 776 768,25</b>	<b>0,00</b>	<b>- 1 776 768,25</b>
MT	Rural development — Transitional instrument	2007	weaknesses with respect to LPIS-GIS	ONE-OFF		EUR	- 196 874,70	0,00	- 196 874,70
					<b>TOTAL (MT)</b>	<b>EUR</b>	<b>- 196 874,70</b>	<b>0,00</b>	<b>- 196 874,70</b>
PL	Clearance of accounts	2006	material error in the population	ONE-OFF		EUR	- 454 236,65	0,00	- 454 236,65
PL	Rural development — Transitional instrument	2007	Measure E(LFA) — weaknesses in sanction system on Usual Good Farming Practices (UGFP)	FLAT RATE	2,00 %	EUR	- 5 324 873,00	- 5 324 873,00	0,00
PL	Rural development — Transitional instrument	2007	Measure F (AEM) — weaknesses in sanction system on Usual Good Farming Practices (UGFP)	FLAT RATE	2,00 %	EUR	- 2 011 045,00	- 2 011 045,00	0,00
PL	Rural development — Transitional instrument	2005	Measure H (afforestation) — lack of an environmental impact assessment in projects below 20ha	FLAT RATE	10,00 %	EUR	- 40 254,00	- 20 127,00	- 20 127,00

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Rural development — Transitional instrument	2006	Measure H (afforestation) -lack of an environmental impact assessment in projects below 20ha	FLAT RATE	10,00 %	EUR	- 197 006,00	- 98 503,00	- 98 503,00
PL	Rural development — Transitional instrument	2007	Measure H (afforestation) -lack of an environmental impact assessment in projects below 20ha	FLAT RATE	10,00 %	EUR	- 164 908,00	- 82 454,00	- 82 454,00
					<b>TOTAL (PL)</b>	<b>EUR</b>	<b>- 8 192 322,65</b>	<b>- 7 537 002,00</b>	<b>- 655 320,65</b>
					<b>TOTAL 6500</b>	<b>EUR</b>	<b>- 10 165 965,60</b>	<b>- 7 537 002,00</b>	<b>- 2 628 963,60</b>

## BUDGET ITEM 6711

CY	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	LPIS deficiencies and weaknesses in on-the-spot controls	ONE-OFF		EUR	- 582 867,03	0,00	- 582 867,03
CY	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	non-application of sanctions	ONE-OFF		EUR	- 234 328,21	0,00	- 234 328,21
CY	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	weaknesses in LPIS-GIS	ONE-OFF		EUR	- 184 341,03	0,00	- 184 341,03
					<b>TOTAL (CY)</b>	<b>EUR</b>	<b>- 1 001 536,27</b>	<b>0,00</b>	<b>- 1 001 536,27</b>
DE	Clearance of accounts	2008	materiality breach for the EAFRD non-IACS population	ONE-OFF		EUR	- 696 861,00	0,00	- 696 861,00
					<b>TOTAL (DE)</b>	<b>EUR</b>	<b>- 696 861,00</b>	<b>0,00</b>	<b>- 696 861,00</b>
IT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	deficiencies in LPIS-GIS and in the calculation of sanctions in claim year 2007 taking account of amounts recovered by 30/06/2011 following LPIS update	ONE-OFF		EUR	- 980 405,64	0,00	- 980 405,64

MS	Measure	Financial year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
					<b>TOTAL (IT)</b>	<b>EUR</b>	<b>- 980 405,64</b>	<b>0,00</b>	<b>- 980 405,64</b>
PT	Clearance of accounts	2007	financial errors in the EAFRD non-IACS populations — most likely error	ONE-OFF		EUR	- 151 837,24	0,00	- 151 837,24
PT	Clearance of accounts	2007	financial errors in the EAFRD non-IACS populations — systematic error	ONE-OFF		EUR	- 69 343,67	0,00	- 69 343,67
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2007	deficiencies in the scope of the on-the-spot checks in Agri-environment measures (AEM)	FLAT RATE	2,00 %	EUR	- 381 557,00	0,00	- 381 557,00
PT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2007	deficiencies in the scope of the on-the-spot checks in Less-favoured areas (LFA)	FLAT RATE	2,00 %	EUR	- 116 522,00	0,00	- 116 522,00
					<b>TOTAL (PT)</b>	<b>EUR</b>	<b>- 719 259,91</b>	<b>0,00</b>	<b>- 719 259,91</b>
SE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2007	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		EUR	- 1 985 365,00	0,00	- 1 985 365,00
SE	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	weaknesses in the LPIS-GIS, administrative controls and sanctions	ONE-OFF		EUR	- 1 316 185,00	0,00	- 1 316 185,00
					<b>TOTAL (SE)</b>	<b>EUR</b>	<b>- 3 301 550,00</b>	<b>0,00</b>	<b>- 3 301 550,00</b>
					<b>TOTAL 6711</b>	<b>EUR</b>	<b>- 6 699 612,82</b>	<b>0,00</b>	<b>- 6 699 612,82</b>