

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

ANNEX

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deduction	Financial impact
BUDGET ITEM: 6701									
DK	Fruit and Vegetables — Operational Programmes	2008	Severe weaknesses in control of several recognition criteria and deficiencies in administrative and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 287 632,19	0,00	– 287 632,19
DK	Fruit and Vegetables — Operational Programmes	2008	Ineligible costs for organic plant protection materials	ONE-OFF		EUR	– 4 765,48	0,00	– 4 765,48
DK	Fruit and Vegetables — Operational Programmes	2008	Ineligible producer organisation	ONE-OFF		EUR	– 181 675,81	0,00	– 181 675,81
DK	Fruit and Vegetables — Operational Programmes	2009	Severe weaknesses in control of several recognition criteria and deficiencies in administrative and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 317 109,84	0,00	– 317 109,84

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DK	Fruit and Vegetables — Operational Programmes	2009	Ineligible producer organisation	ONE-OFF		EUR	– 203 273,58	0,00	– 203 273,58
DK	Fruit and Vegetables — Operational Programmes	2009	Ineligible costs for organic plant protection materials	ONE-OFF		EUR	– 27 548,7	0,00	– 27 548,7
DK	Fruit and Vegetables — Operational Programmes	2010	Severe weaknesses in control of several recognition criteria and deficiencies in administrative and on-the-spot checks	FLAT RATE	10,00 %	EUR	0,96	0,00	0,96
DK	Fruit and Vegetables — Operational Programmes	2010	Ineligible producer organisation	ONE-OFF		EUR	– 1 183,25	0,00	– 1 183,25
DK	Fruit and Vegetables — Operational Programmes	2010	Ineligible costs for organic plant protection materials	ONE-OFF		EUR	– 9,57	0,00	– 9,57
DK	Cross Compliance	2009	6 GAEC missing, no check on minimum requirements for plant	FLAT RATE	5,00 %	EUR	– 4 879 877,97	– 7 357,88	– 4 872 520,09

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			protection products, CY 2008						
DK	Cross Compliance	2010	6 GAEC missing, no check on minimum requirements for plant protection products, CY 2008	FLAT RATE	5,00 %	EUR	- 1 753,74	- 4,49	- 1 749,25
DK	Cross Compliance	2010	Incorrect calculation of sanctions, CY 2009	ONE-OFF		EUR	- 31 895,68	- 301,59	- 31 594,09
DK	Cross Compliance	2011	6 GAEC missing, no check on minimum requirements for plant protection products, CY 2008	FLAT RATE	5,00 %	EUR	- 119,58	0,00	- 119,58
DK	Cross Compliance	2011	Incorrect calculation of sanctions, CY 2010	ONE-OFF		EUR	- 3 230,67	0,00	- 3 230,67
TOTAL DK						EUR	- 5 940 075,1	- 7 663,96	- 5 932 411,14
ES	Irregularities	2007	Reimbursements due to the incorrect	ONE-OFF		EUR	721 332,88	0,00	721 332,88

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			application of the 50/50 rule for 4 cases						
ES	Irregularities	2007	Non-reporting of interest in the Annex III table of financial year 2006	ONE-OFF		EUR	- 1 360 592,37	0,00	- 1 360 592,37
ES	Irregularities	2008	Non-reporting of interest in the Annex III table of financial year 2007	ONE-OFF		EUR	- 230 803,77	0,00	- 230 803,77
ES	Irregularities	2011	Non-respect of Article 32(8) (a) of R.1290/2005	ONE-OFF		EUR	- 165 390,13	0,00	- 165 390,13
ES	Irregularities	2011	Non-respect of Article 32(4) (a) of R.1290/2005	ONE-OFF		EUR	- 754 473,76	0,00	- 754 473,76
ES	Irregularities	2011	Incorrect date of primary administrative or judicial finding in the Annex	ONE-OFF		EUR	- 350 053,18	0,00	- 350 053,18

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			III table (case 02220090118)						
ES	Irregularities	2011	Negligence in the recovery of a debt case	ONE-OFF		EUR	- 6 447 032,48	0,00	- 6 447 032,48
TOTAL ES						EUR	- 8 587 012,81	0,00	- 8 587 012,81
FI	Cross Compliance	2007	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	144,79	0,00	144,79
FI	Cross Compliance	2007	1 GAEC missing, lenient sanctioning system, CY 2006	FLAT RATE	2,00 %	EUR	52,13	0,00	52,13
FI	Cross Compliance	2007	1 GAEC missing, lenient sanctioning system, CY 2006	FLAT RATE	2,00 %	EUR	- 25 717,74	0,00	- 25 717,74
FI	Cross Compliance	2007	Use of 0 % sanction, CY 2006	ONE-OFF		EUR	- 45 508,78	- 54,61	- 45 454,17
FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	0,00 %	EUR	221,44	0,00	221,44

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FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	146,35	0,00	146,35
FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2006	FLAT RATE	2,00 %	EUR	2 726,86	- 2,99	2 729,85
FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 1 088 571,54	- 1 585,04	- 1 086 986,5
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	0,00 %	EUR	119,47	0,00	119,47
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 0,19	0,00	- 0,19
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 219,63	- 86,94	- 132,69

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FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	2,00 %	EUR	- 1 090 265,16	- 3 306,07	- 1 086 959,09
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2006	FLAT RATE	2,00 %	EUR	- 0,59	0,00	- 0,59
FI	Cross Compliance	2010	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	0,00 %	EUR	5,21	0,00	5,21
FI	Cross Compliance	2010	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 91,71	0,00	- 91,71
FI	Cross Compliance	2010	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	2,00 %	EUR	- 159,46	0,00	- 159,46
TOTAL FI						EUR	- 2 247 118,55	- 5 035,65	- 2 242 082,9
FR	Fruit and Vegetables — Operational Programmes	2007	Various ineligible aid payments	ONE-OFF		EUR	- 698 322,85	0,00	- 698 322,85
FR	Fruit and	2008	Various ineligible	ONE-OFF		EUR	- 1 600 581,03	0,00	- 1 600 581,03

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	Vegetables — Operational Programmes		aid payments						
FR	Fruit and Vegetables — Operational Programmes	2009	Various ineligible aid payments	ONE- OFF		EUR	– 3 201 489,94	0,00	– 3 201 489,94
FR	Fruit and Vegetables — Operational Programmes	2010	Various ineligible aid payments	ONE- OFF		EUR	– 219 199,04	0,00	– 219 199,04
FR	Fruit and Vegetables — Operational Programmes	2011	Various ineligible aid payments	ONE- OFF		EUR	– 13 068,19	0,00	– 13 068,19
FR	Entitlements	2007	Undue allocation of National Reserve	FLAT RATE	10,00 %	EUR	– 12 098 866,64	– 72 593,2	– 12 026 273,44
FR	Entitlements	2007	Undue allocation of National Reserve	ONE- OFF		EUR	– 47 626 478,62	– 95 252,96	– 47 531 225,66
FR	Entitlements	2008	Undue allocation of National Reserve	FLAT RATE	10,00 %	EUR	– 12 098 866,64	– 60 494,33	– 12 038 372,31
FR	Entitlements	2008	Undue allocation of National Reserve	ONE- OFF		EUR	– 47 626 478,62	– 238 132,39	– 47 388 346,23
FR	Entitlements	2009	Undue allocation of National Reserve	FLAT RATE	10,00 %	EUR	– 12 098 866,64	– 60 494,33	– 12 038 372,31
FR	Entitlements	2009	Undue allocation of National Reserve	ONE- OFF		EUR	– 47 626 478,62	– 238 132,39	– 47 388 346,23

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FR	Entitlements	2010	Undue allocation of National Reserve	FLAT RATE	10,00 %	EUR	- 12 098 866,64	- 24 197,73	- 12 074 668,91
FR	Entitlements	2010	Undue allocation of National Reserve	ONE-OFF		EUR	- 47 626 478,62	- 285 758,87	- 47 340 719,75
FR	Cross Compliance	2009	Reimbursement for correction included in Decision 43 linked to audit XC/2009/003/FR	Flat RATE	2,00 %	EUR	157 245,53	0,00	157 245,53
FR	Cross Compliance	2010	Reimbursement for correction included in Decision 43 linked to audit XC/2009/003/FR	Flat RATE	2,00 %	EUR	26 673,71	0,00	26 673,71
TOTAL FR						EUR	- 244 450 122,85	- 1 075 056,2	- 243 375 066,65
GB	Fruit and Vegetables — Operational Programmes	2006	Bookkeeping errors	ONE-OFF		EUR	- 68 009,01	0,00	- 68 009,01
GB	Fruit and Vegetables — Operational Programmes	2007	Bookkeeping errors	ONE-OFF		EUR	- 62 104,18	0,00	- 62 104,18
GB	Fruit and Vegetables —	2008	Bookkeeping errors	ONE-OFF		EUR	- 33 722,85	0,00	- 33 722,85

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	Operational Programmes								
GB	_Recovery	2009	Bookkeeping errors	ONE-OFF		EUR	- 55 487,5	0,00	- 55 487,5
GB	_Recovery	2010	Bookkeeping errors	ONE-OFF		EUR	- 46 754,53	0,00	- 46 754,53
GB	_Recovery	2011	Bookkeeping errors	ONE-OFF		EUR	- 299 733,08	0,00	- 299 733,08
GB	Other Direct Aid — Article 68-72 of Reg. 73/2009	2011	Non-application of reductions/exclusions and undue payments to non-identified animals	ONE-OFF		EUR	- 194 394,22	0,00	- 194 394,22
GB	Cross Compliance	2008	Ineffective control of SMR 8a, CY 2007	ELAT RATE	5,00 %	EUR	- 257 134,0	0,00	- 257 134,0
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions, CY 2007	ONE-OFF		EUR	- 757 135,0	0,00	- 757 135,0
GB	Cross Compliance	2009	Ineffective control of SMR 8a, CY 2008	ELAT RATE	5,00 %	EUR	- 240 326,0	0,00	- 240 326,0
GB	Cross Compliance	2009	Non or incorrect application of regulatory sanctions,	ONE-OFF		EUR	- 423 317,0	0,00	- 423 317,0

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			CY 2008						
GB	Cross Compliance	2010	Ineffective control of SMR 8a, CY 2009	ELAT RATE	2,00 %	EUR	- 252 305,0	0,00	- 252 305,0
GB	Cross Compliance	2010	Non or incorrect application of regulatory sanctions, CY 2009	ONE-OFF		EUR	- 31 208,0	0,00	- 31 208,0
GB	Cross Compliance	2009	Lenient sanctioning system for SMR 7 and 8, no follow-up of minor NC, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 2 949 043,26	- 59 941,88	- 2 889 101,38
GB	Cross Compliance	2010	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	ELAT RATE	2,00 %	EUR	- 1 175 238,88	- 24 310,41	- 1 150 928,47
GB	Cross Compliance	2010	Ineffective control of GAEC and SMR 2, 4 and	ELAT RATE	2,00 %	EUR	1 901,1	0,00	1 901,1

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			8, CY 2009						
GB	Cross Compliance	2010	Lenient sanctioning system for SMR 7 and 8, no follow- up of minor non- compliance, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 4 961,22	- 34,71	- 4 926,51
GB	Cross Compliance	2011	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2010	FLAT RATE	2,00 %	EUR	795,26	0,00	795,26
GB	Cross Compliance	2011	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	FLAT RATE	2,00 %	EUR	- 58,63	0,00	- 58,63
GB	Cross Compliance	2011	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	FLAT RATE	2,00 %	EUR	- 879,96	0,00	- 879,96
GB	Cross Compliance	2011	Ineffective control of	FLAT RATE	2,00 %	EUR	- 1 164 633,01	- 388,79	- 1 164 244,22

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			GAEC and SMR 2, 4 and 8, CY 2010						
GB	Cross Compliance	2011	Lenient sanctioning system for SMR 7 and 8, no follow-up of minor non-compliance, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 440,27	0,00	- 440,27
TOTAL GB						EUR	- 8 014 189,24	- 84 675,79	- 7 929 513,45
GR	Fruit and Vegetables — Peaches and Pears Processing	2008	Deficient physical checks on 5 % of the areas and incomplete information on products sold on the fresh market in Producer Organisation's records	FLAT RATE	10,00 %	EUR	- 682 302,86	0,00	- 682 302,86
TOTAL GR						EUR	- 682 302,86	0,00	- 682 302,86
IT	Other Direct Aid —	2007	Insufficient quality and	FLAT RATE	5,00 %	EUR	- 1 639 734,17	- 4 187,86	- 1 635 546,31

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	Article 69 of Reg. 1782/2003 — only Ovines and Bovines		inadequate timing of the on-the-spot checks, weaknesses in the control of eligibility of claimed animals, wrong application of sanctions for bovine						
IT	Entitlements	2007	Incorrect application of the regulation regarding the allocation of the special entitlements	ONE-OFF		EUR	– 475 405,85	– 2 852,44	– 472 553,41
IT	Other Direct Aid — Article 69 of Reg. 1782/2003 — only Ovines and Bovines	2008	Insufficient quality and inadequate timing of the on-the-spot checks, weaknesses in the control of eligibility of claimed animals, wrong application of sanctions	FLAT RATE	5,00 %	EUR	– 1 697 012,09	– 8 100,59	– 1 688 911,5

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			for bovine						
IT	Entitlement	2008	Incorrect application of the regulation regarding the allocation of the special entitlements	ONE-OFF		EUR	- 577 691,9	- 3 466,14	- 574 225,76
IT	Other Direct Aid — Article 69 of Reg. 1782/2003 — only Ovines and Bovines	2009	Insufficient quality and inadequate timing of the on-the-spot checks, weaknesses in the control of eligibility of claimed animals, wrong application of sanctions for bovine	FLAT RATE	5,00 %	EUR	- 1 701 995,62	0,00	- 1 701 995,62
IT	Entitlement	2009	Incorrect application of the regulation regarding the allocation of the special entitlements	ONE-OFF		EUR	- 279 114,77	0,00	- 279 114,77
IT	Entitlement	2010	Incorrect application of the regulation regarding the	ONE-OFF		EUR	- 534 365,66	0,00	- 534 365,66

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			allocation of the special entitlements						
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAGF (debtors)	FL AT RATE	16,00 %	EUR	– 623 731,0	0,00	– 623 731,0
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAGF	FL AT RATE	16,00 %	EUR	– 398 672,0	0,00	– 398 672,0
IT	Clearance of accounts 50/50 rule Clearance	2006	Reimbursement following the judgment of Court of Justice in case T-267/07	ONE OFF		EUR	2 114 199,16	0,00	2 114 199,16
TOTAL IT						EUR	– 58 13. 523,90	– 18 607,03	– 5 794 916,87
PT	Export refunds Non- Annex I	2009	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FL AT RATE	5,00 %	EUR	– 6 321,77	0,00	– 6 321,77
PT	Export refunds other	2009	Deficiencies in the quality of the physical	FL AT RATE	5,00 %	EUR	– 172 665,34	0,00	– 172 665,34

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			controls and in their reporting; failure to carry out seal and substitution controls						
PT	Export refunds — Sugar and isoglucose	2009	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLS AT RATE	5,00 %	EUR	– 89,64	0,00	– 89,64
PT	Export refunds — Non-Annex I	2010	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLS AT RATE	5,00 %	EUR	– 14 305,09	0,00	– 14 305,09
PT	Export refunds — other	2010	Deficiencies in the quality of the physical controls and in their reporting; failure to carry	FLS AT RATE	5,00 %	EUR	– 240 513,8	0,00	– 240 513,8

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			out seal and substitution controls						
PT	Export refunds Sugar and isoglucose	2010	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLS AT RATE	5,00 %	EUR	– 386,40	0,00	– 386,40
PT	Export refunds Non-Annex I	2011	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLS AT RATE	5,00 %	EUR	– 5 946,75	0,00	– 5 946,75
PT	Export refunds other	2011	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLS AT RATE	5,00 %	EUR	– 183 177,64	0,00	– 183 177,64
PT	Other Direct	2007	Unsatisfactory quality	FLS AT RATE	5,00 %	EUR	– 1 356 820,1	– 41,59	– 1 356 778,51

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

	Aid — Ewe and Goats		of the on-the- spot checks for CY 2006, 2007 and 2008; late start of on-the- spot checks for CY 2007 and 2008; payment of unidentified animals for CY 2006 and 2007						
PT	Other Direct Aid — Ewe and Goats	2008	Unsatisfactory quality of the on-the- spot checks for CY 2006, 2007 and 2008; late start of on-the- spot checks for CY 2007 and 2008; payment of unidentified animals for CY 2006 and 2007	FLAT RATE	5,00 %	EUR	– 1 272 636,94	0,00	– 1 272 636,94

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

PT	Other Direct Aid — Ewe and Goats	2009	Unsatisfactory quality of the OTSC for CY 2006, 2007 and 2008; late start of OTSC for CY 2007 and 2008; payment of unidentified animals for CY 2006 and 2007	FloraT RATE	5,00 %	EUR	– 1 267 788,94	0,00	– 1 267 788,94
PT	Other Direct Aid — Ewe and Goats	2010	Unsatisfactory quality of the on-the-spot checks for CY 2006, 2007 and 2008; late start of on-the-spot checks for CY 2007 and 2008; payment of unidentified animals for CY 2006 and 2007	FloraT RATE	5,00 %	EUR	– 44,73	0,00	– 44,73
PT	Other Direct	2011	Unsatisfactory quality	FloraT RATE	5,00 %	EUR	– 620,76	0,00	– 620,76

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

	Aid — Ewe and Goats		of the on-the- spot checks for CY 2006, 2007 and 2008; late start of on-the- spot checks for CY 2007 and 2008; payment of unidentified animals for CY 2006 and 2007						
PT	Cross Compliance	2007	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, farmers without animals, CY 2006	FLAT RATE	5,00 %	EUR	– 412 896,09	– 13 715,18	– 399 180,91
PT	Cross Compliance	2007	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11,	FLAT RATE	10,00 %	EUR	– 2 466 398,82	– 94 162,81	– 2 372 236,01

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

			ineffective checks on 6-8, 16-18 and lenient sanction system, farmers with animals, CY 2006						
PT	Cross Compliance	2008	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, farmers without animals, CY 2007	FLAT RATE	5,00 %	EUR	- 811 952,21	- 46 814,35	- 765 137,86
PT	Cross Compliance	2008	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11, ineffective checks on 6-8, 16-18 and lenient sanction system, farmers with animals,	FLAT RATE	10,00 %	EUR	- 3 535 313,88	- 208 399,51	- 3 326 914,37

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Decision of 4 April 2014 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(2014) 2008) (Only the Danish, English, Finnish, French, German, Greek, Italian, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic) (2014/191/EU), ANNEX. (See end of Document for details)

			CY 2007						
PT	Cross Compliance	2009	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, CY 2008	FLAT RATE	5,00 %	EUR	- 2 978 076,83	- 151 490,51	- 2 826 586,32
PT	Cross Compliance	2010	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, CY 2008	FLAT RATE	5,00 %	EUR	- 52 701,86	- 6 051,95	- 46 649,91
TOTAL PT						EUR	- 14 778 657,59	- 520 675,9	- 14 257 981,69
RO	Cross Compliance	2008	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2007	FLAT RATE	5,00 %	EUR	- 634 324,17	- 69 550,07	- 564 774,1

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RO	Cross Compliance	2009	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	- 1 579 209,93	- 122 547,37	- 1 456 662,56
RO	Cross Compliance	2009	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2007	FLAT RATE	5,00 %	EUR	- 7 557,46	- 9 154,94	1 597,48
RO	Cross Compliance	2010	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	189,50	0,00	189,50
RO	Cross Compliance	2010	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 4 023,09	0,00	- 4 023,09

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RO	Cross Compliance	2010	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 1 226 850,84	- 139,75	- 1 226 711,09
RO	Cross Compliance	2010	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	- 10 898,89	- 10 206,73	- 692,16
RO	Cross Compliance	2010	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2007	FLAT RATE	5,00 %	EUR	2 764,61	- 493,12	3 257,73
RO	Cross Compliance	2011	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	1,35	0,00	1,35

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RO	Cross Compliance	2011	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	– 250,64	0,00	– 250,64
RO	Cross Compliance	2011	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	4 873,62	0,00	4 873,62
TOTAL RO						EUR	– 3 455 285,94	– 212 091,98	– 3 243 193,96
SI	Cross Compliance	2006	Lenient sanction system, 4 GAEC missing, CY 2005	FLAT RATE	5,00 %	SIT	– 10 718 970,58	– 414 437,68	– 10 304 532,9
SI	Cross Compliance	2007	Lenient sanction system, 4 GAEC missing, CY 2005	FLAT RATE	5,00 %	EUR	– 147,83	– 0,07	– 147,76
SI	Cross Compliance	2007	Lenient sanction system, 4 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	– 127 940,81	– 935,76	– 127 005,05

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SI	Cross Compliance	2008	Lenient sanction system, 4 GAEC missing, CY 2005	FLAT RATE	5,00 %	EUR	0,05	0,00	0,05
SI	Cross Compliance	2008	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	535,78	0,00	535,78
SI	Cross Compliance	2008	Lenient sanction system, 4 GAEC missing, CY 2005	FLAT RATE	5,00 %	EUR	- 23,61	0,00	- 23,61
SI	Cross Compliance	2008	Lenient sanction system, 4 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	- 393,36	- 1,86	- 391,50
SI	Cross Compliance	2008	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	- 279 213,39	- 12 630,25	- 266 583,14
SI	Cross Compliance	2009	Lenient sanction system, 4 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	0,59	0,00	0,59

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SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	692,45	0,00	692,45
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	68,69	0,00	68,69
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	- 701,41	- 28,05	- 673,36
SI	Cross Compliance	2009	Lenient sanction system, 4 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	- 44,03	- 0,16	- 43,87
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 350 086,56	- 6 095,01	- 343 991,55
SI	Cross Compliance	2010	Lenient sanction system,	FLAT RATE	5,00 %	EUR	19,55	0,00	19,55

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			weakness for the control of 5 GAEC, CY 2007						
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	30,66	0,00	30,66
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	958,47	0,00	958,47
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	- 2 761,46	- 138,02	- 2 623,44
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 607,46	- 10,74	- 596,72
SI	Cross Compliance	2010	Lenient sanction system,	FLAT RATE	5,00 %	EUR	- 413 940,7	- 742,42	- 413 198,28

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			weakness for the control of 5 GAEC, CY 2009						
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 35,31	0,00	- 35,31
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	2,85	0,00	2,85
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	4,89	0,00	4,89
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	- 569,66	0,00	- 569,66
SI	Cross Compliance	2012	Lenient sanction system,	FLAT RATE	5,00 %	EUR	27,06	0,00	27,06

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			weakness for the control of 5 GAEC, CY 2009						
SI	Cross Compliance	2012	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	– 195,93	0,00	– 195,93
TOTAL SI						SIT	– 10 718 970,58	– 414 437,68	– 10 304 532,9
TOTAL SI						EUR	– 1 174 320,48	– 20 582,34	– 1 153 738,14
TOTAL 6701						SIT	– 10 718 970,58	– 414 437,68	– 10 304 532,9
TOTAL 6701						EUR	– 295 142 609,32	– 1 944 388,85	– 293 198 220,47
BUDGET ITEM: 6711									
DE	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2008	Weakness in project selection	FLAT RATE	10,00 %	EUR	– 239 484,15	0,00	– 239 484,15
DE	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	Weakness in project selection	FLAT RATE	10,00 %	EUR	– 1 638 636,95	0,00	– 1 638 636,95

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DE	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Weakness in project selection	FLAT RATE	10,00 %	EUR	– 781 262,31	0,00	– 781 262,31
DE	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Weakness in project selection	FLAT RATE	10,00 %	EUR	– 166 944,39	0,00	– 166 944,39
TOTAL DE						EUR	– 2 826 327,8	0,00	– 2 826 327,8
DK	Cross Compliance	2009	6 GAEC missing, no check on minimum requirements for plant protection products, CY 2008	FLAT RATE	5,00 %	EUR	– 126 902,55	– 1 356,8	– 125 545,75
DK	Cross Compliance	2010	No control on minimum requirements for plant protection products, CY 2009	FLAT RATE	2,00 %	EUR	– 30 431,43	– 113,46	– 30 317,97
DK	Cross Compliance	2010	6 GAEC missing, no check	FLAT RATE	5,00 %	EUR	– 2 492,68	– 539,23	– 1 953,45

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			on minimum requirements for plant protection products, CY 2008						
DK	Cross Compliance	2010	Incorrect calculation of sanctions, CY 2009	ONE-OFF		EUR	- 24,00	- 0,08	- 23,92
DK	Cross Compliance	2011	6 GAEC missing, no check on minimum requirements for plant protection products, CY 2008	FLAT RATE	5,00 %	EUR	- 387,88	0,00	- 387,88
DK	Cross Compliance	2011	No sanction on minimum requirements for plant protection products, CY 2010	ONE-OFF		EUR	- 133,07	0,00	- 133,07
TOTAL DK						EUR	- 160 371,61	- 2 009,57	- 158 362,04
FI	Cross Compliance	2007	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 401 890,24	- 44,84	- 401 845,4

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FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	2,00 %	EUR	- 406 777,26	0,00	- 406 777,26
FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 13 442,43	- 44,89	- 13 397,54
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	2,00 %	EUR	- 16 504,68	0,00	- 16 504,68
FI	Cross Compliance	2009	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	123,81	- 2,29	126,10
FI	Cross Compliance	2010	1 GAEC missing, lenient sanctioning system, CY 2008	FLAT RATE	2,00 %	EUR	124,79	0,00	124,79
FI	Cross Compliance	2010	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	53,00	- 883,33	936,33

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TOTAL FI						EUR	– 838 313,01	– 975,35	– 837 337,66
FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2007	Not enough control on the realisation of the steps and objectives of the business plan	FLAT RATE	5,00 %	EUR	– 177 862,92	0,00	– 177 862,92
FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2008	Not enough control on the realisation of the steps and objectives of the business plan	FLAT RATE	5,00 %	EUR	– 2 376 998,88	0,00	– 2 376 998,88
FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2009	Not enough control on the realisation of the steps and objectives of the business plan	FLAT RATE	5,00 %	EUR	– 2 527 224,82	0,00	– 2 527 224,82
FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2010	Not enough control on the realisation of the steps and objectives of the business plan	EXTRAPOLATED		EUR	– 2 127 518,8	0,00	– 2 127 518,8

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FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2010	Not enough control on the realisation of the steps and objectives of the business plan	FLAT RATE	5,00 %	EUR	– 2 541 264,35	0,00	– 2 541 264,35
FR	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	Not enough control on the realisation of the steps and objectives of the business plan	FLAT RATE	5,00 %	EUR	– 279 802,33	0,00	– 279 802,33
TOTAL FR						EUR	– 10 030 672,1	0,00	– 10 030 672,1
GB	Cross Compliance	2007	Non or incorrect application of regulatory sanctions, CY 2007	FLAT RATE	5,00 %	EUR	– 81 236,8	0,00	– 81 236,8
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions, CY 2008	FLAT RATE	5,00 %	EUR	– 40 221,1	– 3 187,5	– 37 033,6
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions,	FLAT RATE	5,00 %	EUR	– 86 843,16	– 3 162,8	– 83 680,36

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			CY 2007						
GB	Cross Compliance	2009	Non or incorrect application of regulatory sanctions, CY 2009	FLAT RATE	2,00 %	EUR	- 12 481,44	0,00	- 12 481,44
GB	Cross Compliance	2009	Non or incorrect application of regulatory sanctions, CY 2007	FLAT RATE	5,00 %	EUR	- 487,27	- 25,57	- 461,70
GB	Cross Compliance	2009	Non or incorrect application of regulatory sanctions, CY 2008	FLAT RATE	5,00 %	EUR	- 51 617,56	- 4 078,41	- 47 539,15
GB	Cross Compliance	2010	Non or incorrect application of regulatory sanctions, CY 2009	FLAT RATE	2,00 %	EUR	- 36 866,26	- 2 314,12	- 34 552,14
GB	Cross Compliance	2010	Non or incorrect application of regulatory sanctions, CY 2008	FLAT RATE	5,00 %	EUR	- 3 266,99	0,00	- 3 266,99
GB	Cross Compliance	2010	Non or incorrect application of regulatory sanctions,	FLAT RATE	5,00 %	EUR	- 1 523,34	- 83,53	- 1 439,81

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			CY 2007						
GB	Cross Compliance	2011	Non or incorrect application of regulatory sanctions, CY 2009	FLAT RATE	2,00 %	EUR	– 396,43	0,00	– 396,43
GB	Cross Compliance	2011	Non or incorrect application of regulatory sanctions, CY 2008	FLAT RATE	5,00 %	EUR	– 316,44	0,00	– 316,44
GB	Cross Compliance	2009	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	FLAT RATE	2,00 %	EUR	– 1 554,44	– 203,30	– 1 351,14
GB	Cross Compliance	2009	Lenient sanctioning system for SMR 7 and 8, no follow- up of minor non- compliance, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	– 90 650,32	– 4 272,84	– 86 377,48
GB	Cross Compliance	2010	Ineffective control of GAEC and	FLAT RATE	2,00 %	EUR	– 7 752,17	– 7,24	– 7 744,93

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			SMR 2, 4 and 8, CY 2010						
GB	Cross Compliance	2010	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	ELAT RATE	2,00 %	EUR	- 88 716,38	- 5 117,14	- 83 599,24
GB	Cross Compliance	2010	Lenient sanctioning system for SMR 7 and 8, no follow-up of minor non-compliance, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 9 809,49	- 623,91	- 9 185,58
GB	Cross Compliance	2011	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2010	ELAT RATE	2,00 %	EUR	- 96 480,08	- 2 386,95	- 94 093,13
GB	Cross Compliance	2011	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	ELAT RATE	2,00 %	EUR	- 17 490,4	0,00	- 17 490,4

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GB	Cross Compliance	2011	Lenient sanctioning system for SMR 7 and 8, no follow-up of minor non-compliance, ineffective control of GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 1 447,33	0,00	- 1 447,33
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Lack of alternative control methods to visual check	FLAT RATE	5,00 %	EUR	- 272 613,55	- 272 613,55	0,00
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Irregularities detected following the retroactive checks	ONE-OFF		EUR	- 22 801,38	- 1 140,06	- 21 661,32
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of alternative control methods to visual check	FLAT RATE	5,00 %	EUR	- 546 873,59	0,00	- 546 873,59
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of follow up for non-submission of payment claims	ONE-OFF		EUR	- 25 763,75	0,00	- 25 763,75

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			for Natural Handicaps						
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Irregularities detected following the retroactive checks	ONE- OFF		EUR	- 24 094,7	0,00	- 24 094,7
TOTAL GB						EUR	- 1 521 304,37	- 299 216,92	- 1 222 087,45
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAFRD	FLAT RATE	16,00 %	EUR	- 2 417 690,0	0,00	- 2 417 690,0
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAFRD (debtors)	FLAT RATE	16,00 %	EUR	- 7 132,0	0,00	- 7 132,0
TOTAL IT						EUR	- 2 424 822,0	0,00	- 2 424 822,0
PT	Cross Compliance	2008	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, CY 2008	FLAT RATE	5,00 %	EUR	- 232 548,55	- 118 567,43	- 113 981,12
PT	Cross Compliance	2008	Several GAEC not defined, lack of checks	FLAT RATE	5,00 %	EUR	- 352 561,76	- 36 755,91	- 315 805,85

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			on SMR 1, 2, 5, 11 and lenient sanction system, farmers without animals, CY 2007						
PT	Cross Compliance	2008	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11, ineffective checks on 6-8, 16-18 and lenient sanction system, farmers with animals, CY 2007	FLAT RATE	10,00 %	EUR	- 1 535 086,03	- 163 623,07	- 1 371 462,96
PT	Cross Compliance	2009	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, CY 2008	FLAT RATE	5,00 %	EUR	- 391 551,37	- 45 319,62	- 346 231,75

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PT	Cross Compliance	2010	Several GAEC not defined, lack of checks on SMR 1, 2, 5, 11 and lenient sanction system, CY 2008	FLAT RATE	5,00 %	EUR	- 173 177,7	- 18 879,59	- 154 298,11
TOTAL PT						EUR	- 2 684 925,41	- 383 145,62	- 2 301 779,79
RO	Cross Compliance	2009	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 3,15	0,00	- 3,15
RO	Cross Compliance	2009	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	- 551 739,74	- 55 909,89	- 495 829,85
RO	Cross Compliance	2009	Non-definition and control of GAECs, non-definition	FLAT RATE	5,00 %	EUR	- 52 672,92	0,00	- 52 672,92

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			of criteria for evaluation, CY 2007						
RO	Cross Compliance	2010	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 457 003,1	0,00	- 457 003,1
RO	Cross Compliance	2010	Non- definition and control of GAECs, non- definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	- 1 497,6	0,00	- 1 497,6
RO	Cross Compliance	2010	Non- definition and control of GAECs, non- definition of criteria for evaluation, CY 2007	FLAT RATE	5,00 %	EUR	2 259,28	0,00	2 259,28
RO	Cross Compliance	2011	Controls partially performed and sampling of	FLAT RATE	2,00 %	EUR	- 2 595,48	0,00	- 2 595,48

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			parcels not risk based, CY 2009						
RO	Cross Compliance	2011	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	7 412,84	0,00	7 412,84
TOTAL RO						EUR	- 1 055 839,87	- 55 909,89	- 999 929,98
SI	Cross Compliance	2008	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	- 318 962,73	- 6 726,62	- 312 236,11
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	- 217,53	0,00	- 217,53
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC,	FLAT RATE	5,00 %	EUR	- 317 428,64	- 8 275,35	- 309 153,29

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			CY 2008						
SI	Cross Compliance	2009	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	66,00	0,00	66,00
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	- 315 177,28	- 1 172,19	- 314 005,09
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	523,44	0,00	523,44
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	- 385,03	0,00	- 385,03
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC,	FLAT RATE	5,00 %	EUR	- 90,49	0,00	- 90,49

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			CY 2009						
SI	Cross Compliance	2011	Lenient sanction system, weakness for the control of 5 GAEC, CY 2008	FLAT RATE	5,00 %	EUR	– 162,59	0,00	– 162,59
SI	Cross Compliance	2012	Lenient sanction system, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	– 70,06	0,00	– 70,06
TOTAL SI						EUR	– 951 904,91	– 16 174,16	– 935 730,75
TOTAL 6711						EUR	– 22 494 481,08	– 757 431,51	– 21 737 049,57

Changes to legislation:

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