

**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)

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 <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,

Having consulted the Committee on the Agricultural Funds,

Whereas:

- (1) Under Article 7(4) of Regulation (EC) No 1258/1999, and Article 31 of Regulation (EC) No 1290/2005, the Commission is to carry out the necessary verifications, communicate to the Member States the results of these verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) Under Regulations (EC) No 1258/1999 and (EC) No 1290/2005, only agricultural expenditure which has been incurred in a way that has not infringed European Union rules may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGGF Guarantee Section, the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGGF Guarantee Section, the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

<sup>(1)</sup> OJ L 160, 26.6.1999, p. 103.<sup>(2)</sup> OJ L 209, 11.8.2005, p. 1.

- (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 December 2013 and relating to its content,

HAS ADOPTED THIS DECISION:

*Article 1*

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

*Article 2*

This Decision is addressed to the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Portuguese Republic, Romania, the Republic of Slovenia, the Republic of Finland, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 4 April 2014.

*For the Commission*  
Dacian CIOLOŞ  
*Member of the Commission*

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## ANNEX

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
<b>BUDGET ITEM: 6701</b>									
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
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	- 27 548,70	0,00	- 27 548,70
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 protection products, CY 2008	FLAT RATE	5,00 %	EUR	- 4 879 877,97	- 7 357,88	- 4 872 520,09
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
<b>TOTAL DK</b>						<b>EUR</b>	<b>- 5 940 075,10</b>	<b>- 7 663,96</b>	<b>- 5 932 411,14</b>
ES	Irregularities	2007	Reimbursement due to the incorrect application of the 50/50 rule for 4 cases	ONE-OFF		EUR	721 332,88	0,00	721 332,88
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 III table (case 02220090118)	ONE-OFF		EUR	- 350 053,18	0,00	- 350 053,18
ES	Irregularities	2011	Negligence in the recovery of a debt case	ONE-OFF		EUR	- 6 447 032,48	0,00	- 6 447 032,48
<b>TOTAL ES</b>						<b>EUR</b>	<b>- 8 587 012,81</b>	<b>0,00</b>	<b>- 8 587 012,81</b>
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
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
FI	Cross Compliance	2008	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 1 088 571,54	- 1 585,04	- 1 086 986,50
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
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
<b>TOTAL FI</b>						<b>EUR</b>	<b>- 2 247 118,55</b>	<b>- 5 035,65</b>	<b>- 2 242 082,90</b>

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 Vegetables — Operational Programmes	2008	Various ineligible aid payments	ONE-OFF		EUR	- 1 600 581,03	0,00	- 1 600 581,03
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	- 72 593,20	- 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
FR	Entitlements	2010	Undue allocation of National Reserve	FLAT RATE	10,00 %	EUR	- 12 098 866,64	- 24 197,73	- 12 074 668,91

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
<b>TOTAL FR</b>						<b>EUR</b>	<b>- 244 450 122,85</b>	<b>- 1 075 056,20</b>	<b>- 243 375 066,65</b>
GB	Fruit and Vegetables — Operational Programmes	2006	Bookkeeping/accounting errors	ONE-OFF		EUR	- 68 009,01	0,00	- 68 009,01
GB	Fruit and Vegetables — Operational Programmes	2007	Bookkeeping/accounting errors	ONE-OFF		EUR	- 62 104,18	0,00	- 62 104,18
GB	Fruit and Vegetables — Operational Programmes	2008	Bookkeeping/accounting errors	ONE-OFF		EUR	- 33 722,85	0,00	- 33 722,85
GB	_Recoveries	2009	Bookkeeping/accounting errors	ONE-OFF		EUR	- 55 487,50	0,00	- 55 487,50
GB	_Recoveries	2010	Bookkeeping/accounting errors	ONE-OFF		EUR	- 46 754,53	0,00	- 46 754,53
GB	_Recoveries	2011	Bookkeeping/accounting errors	ONE-OFF		EUR	- 299 733,08	0,00	- 299 733,08



MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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	FLAT RATE	5,00 %	EUR	- 257 134,00	0,00	- 257 134,00
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions, CY 2007	ONE-OFF		EUR	- 757 135,00	0,00	- 757 135,00
GB	Cross Compliance	2009	Ineffective control of SMR 8a, CY 2008	FLAT RATE	5,00 %	EUR	- 240 326,00	0,00	- 240 326,00
GB	Cross Compliance	2009	Non or incorrect application of regulatory sanctions, CY 2008	ONE-OFF		EUR	- 423 317,00	0,00	- 423 317,00
GB	Cross Compliance	2010	Ineffective control of SMR 8a, CY 2009	FLAT RATE	2,00 %	EUR	- 252 305,00	0,00	- 252 305,00
GB	Cross Compliance	2010	Non or incorrect application of regulatory sanctions, CY 2009	ONE-OFF		EUR	- 31 208,00	0,00	- 31 208,00
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	FLAT 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 8, CY 2009	FLAT RATE	2,00 %	EUR	1 901,10	0,00	1 901,10

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 GAEC and SMR 2, 4 and 8, CY 2010	FLAT RATE	2,00 %	EUR	- 1 164 633,01	- 388,79	- 1 164 244,22
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
<b>TOTAL GB</b>						<b>EUR</b>	<b>- 8 014 189,24</b>	<b>- 84 675,79</b>	<b>- 7 929 513,45</b>
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
<b>TOTAL GR</b>						<b>EUR</b>	<b>- 682 302,86</b>	<b>0,00</b>	<b>- 682 302,86</b>

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Other Direct Aid — Article 69 of Reg. 1782/2003 — only Ovines and Bovines	2007	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	- 1 639 734,17	- 4 187,86	- 1 635 546,31
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 for bovine	FLAT RATE	5,00 %	EUR	- 1 697 012,09	- 8 100,59	- 1 688 911,50
IT	Entitlements	2008	Incorrect application of the regulation regarding the allocation of the special entitlements	ONE-OFF		EUR	- 577 691,90	- 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	Entitlements	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	Entitlements	2010	Incorrect application of the regulation regarding the allocation of the special entitlements	ONE-OFF		EUR	- 534 365,66	0,00	- 534 365,66
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAGF (debtors)	FLAT RATE	16,00 %	EUR	- 623 731,00	0,00	- 623 731,00

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAGF	FLAT RATE	16,00 %	EUR	- 398 672,00	0,00	- 398 672,00
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
<b>TOTAL IT</b>						<b>EUR</b>	<b>- 58 13. 523,90</b>	<b>- 18 607,03</b>	<b>- 5 794 916,87</b>
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	FLAT RATE	5,00 %	EUR	- 6 321,77	0,00	- 6 321,77
PT	Export refunds — other	2009	Deficiencies in the quality of the physical controls and in their reporting; failure to carry out seal and substitution controls	FLAT RATE	5,00 %	EUR	- 172 665,34	0,00	- 172 665,34
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	FLAT 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	FLAT 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 out seal and substitution controls	FLAT RATE	5,00 %	EUR	- 240 513,80	0,00	- 240 513,80
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	FLAT 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	FLAT RATE	5,00 %	EUR	- 5 946,75	0,00	- 5 946,75

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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	FLAT RATE	5,00 %	EUR	- 183 177,64	0,00	- 183 177,64
PT	Other Direct Aid — Ewe and Goats	2007	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	- 1 356 820,10	- 41,59	- 1 356 778,51
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
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	FLAT 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	FLAT RATE	5,00 %	EUR	- 44,73	0,00	- 44,73
PT	Other Direct Aid — Ewe and Goats	2011	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	- 620,76	0,00	- 620,76

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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, ineffective checks on 6-8, 16-18 and lenient sanction system, farmers with animals, CY 2006	FLAT RATE	10,00 %	EUR	- 2 466 398,82	- 94 162,81	- 2 372 236,01
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, CY 2007	FLAT RATE	10,00 %	EUR	- 3 535 313,88	- 208 399,51	- 3 326 914,37
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
<b>TOTAL PT</b>						<b>EUR</b>	<b>- 14 778 657,59</b>	<b>- 520 675,90</b>	<b>- 14 257 981,69</b>
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	- 564 774,10
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
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
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
<b>TOTAL RO</b>						<b>EUR</b>	<b>- 3 455 285,94</b>	<b>- 212 091,98</b>	<b>- 3 243 193,96</b>
SI	Cross Compliance	2006	Lenient sanction system, 4 GAEC missing, CY 2005	FLAT RATE	5,00 %	SIT	- 10 718 970,58	- 414 437,68	- 10 304 532,90
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
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



MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SI	Cross Compliance	2010	Lenient sanction system, weakness for the control of 5 GAEC, CY 2007	FLAT RATE	5,00 %	EUR	19,55	0,00	19,55
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, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	- 413 940,70	- 742,42	- 413 198,28
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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, weakness for the control of 5 GAEC, CY 2009	FLAT RATE	5,00 %	EUR	27,06	0,00	27,06
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
<b>TOTAL SI</b>						<b>SIT</b>	<b>- 10 718 970,58</b>	<b>- 414 437,68</b>	<b>- 10 304 532,90</b>
<b>TOTAL SI</b>						<b>EUR</b>	<b>- 1 174 320,48</b>	<b>- 20 582,34</b>	<b>- 1 153 738,14</b>
<b>TOTAL 6701</b>						<b>SIT</b>	<b>- 10 718 970,58</b>	<b>- 414 437,68</b>	<b>- 10 304 532,90</b>
<b>TOTAL 6701</b>						<b>EUR</b>	<b>- 295 142 609,32</b>	<b>- 1 944 388,85</b>	<b>- 293 198 220,47</b>

**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
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
<b>TOTAL DE</b>						<b>EUR</b>	<b>- 2 826 327,80</b>	<b>0,00</b>	<b>- 2 826 327,80</b>
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	- 1 356,80	- 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 on minimum requirements for plant protection products, CY 2008	FLAT RATE	5,00 %	EUR	- 2 492,68	- 539,23	- 1 953,45
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
<b>TOTAL DK</b>						<b>EUR</b>	<b>- 160 371,61</b>	<b>- 2 009,57</b>	<b>- 158 362,04</b>
FI	Cross Compliance	2007	1 GAEC missing, lenient sanctioning system, CY 2007	FLAT RATE	2,00 %	EUR	- 401 890,24	- 44,84	- 401 845,40

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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
<b>TOTAL FI</b>						<b>EUR</b>	<b>- 838 313,01</b>	<b>- 975,35</b>	<b>- 837 337,66</b>
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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	EXTRAPO-LATED		EUR	- 2 127 518,80	0,00	- 2 127 518,80
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
<b>TOTAL FR</b>						<b>EUR</b>	<b>- 10 030 672,10</b>	<b>0,00</b>	<b>- 10 030 672,10</b>
GB	Cross Compliance	2007	Non or incorrect application of regulatory sanctions, CY 2007	FLAT RATE	5,00 %	EUR	- 81 236,80	0,00	- 81 236,80
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions, CY 2008	FLAT RATE	5,00 %	EUR	- 40 221,10	- 3 187,50	- 37 033,60
GB	Cross Compliance	2008	Non or incorrect application of regulatory sanctions, CY 2007	FLAT RATE	5,00 %	EUR	- 86 843,16	- 3 162,80	- 83 680,36

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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, CY 2007	FLAT RATE	5,00 %	EUR	- 1 523,34	- 83,53	- 1 439,81
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 SMR 2, 4 and 8, CY 2010	FLAT RATE	2,00 %	EUR	- 7 752,17	- 7,24	- 7 744,93
GB	Cross Compliance	2010	Ineffective control of GAEC and SMR 2, 4 and 8, CY 2009	FLAT 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	FLAT 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	FLAT RATE	2,00 %	EUR	- 17 490,40	0,00	- 17 490,40
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



MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 for Natural Handicaps	ONE-OFF		EUR	- 25 763,75	0,00	- 25 763,75
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Irregularities detected following the retroactive checks	ONE-OFF		EUR	- 24 094,70	0,00	- 24 094,70
<b>TOTAL GB</b>						<b>EUR</b>	<b>- 1 521 304,37</b>	<b>- 299 216,92</b>	<b>- 1 222 087,45</b>
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAFRD	FLAT RATE	16,00 %	EUR	- 2 417 690,00	0,00	- 2 417 690,00
IT	Accreditation Paying Agency	2010	deficiencies in the accreditation criteria for EAFRD (debtors)	FLAT RATE	16,00 %	EUR	- 7 132,00	0,00	- 7 132,00
<b>TOTAL IT</b>						<b>EUR</b>	<b>- 2 424 822,00</b>	<b>0,00</b>	<b>- 2 424 822,00</b>

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 on SMR 1, 2, 5, 11 and lenient sanction system, farmers without animals, CY 2007	FLAT RATE	5,00 %	EUR	- 352 561,76	- 36 755,91	- 315 805,85
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
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	- 173 177,70	- 18 879,59	- 154 298,11
<b>TOTAL PT</b>						<b>EUR</b>	<b>- 2 684 925,41</b>	<b>- 383 145,62</b>	<b>- 2 301 779,79</b>

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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 of criteria for evaluation, CY 2007	FLAT RATE	5,00 %	EUR	- 52 672,92	0,00	- 52 672,92
RO	Cross Compliance	2010	Controls partially performed and sampling of parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 457 003,10	0,00	- 457 003,10
RO	Cross Compliance	2010	Non-definition and control of GAECs, non-definition of criteria for evaluation, CY 2008	FLAT RATE	5,00 %	EUR	- 1 497,60	0,00	- 1 497,60
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 parcels not risk based, CY 2009	FLAT RATE	2,00 %	EUR	- 2 595,48	0,00	- 2 595,48
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
<b>TOTAL RO</b>						<b>EUR</b>	<b>- 1 055 839,87</b>	<b>- 55 909,89</b>	<b>- 999 929,98</b>

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
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, CY 2008	FLAT RATE	5,00 %	EUR	- 317 428,64	- 8 275,35	- 309 153,29
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, CY 2009	FLAT RATE	5,00 %	EUR	- 90,49	0,00	- 90,49
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

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact	
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	
						<b>TOTAL SI</b>	<b>EUR</b>	<b>- 951 904,91</b>	<b>- 16 174,16</b>	<b>- 935 730,75</b>
						<b>TOTAL 6711</b>	<b>EUR</b>	<b>- 22 494 481,08</b>	<b>- 757 431,51</b>	<b>- 21 737 049,57</b>