

DECISIONS

COMMISSION IMPLEMENTING DECISION

of 2 May 2013

on excluding from European Union financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

(notified under document C(2013) 2436)

(Only the Czech, Dutch, English, French, German, Greek, Hungarian, Lithuanian, Maltese, Polish, Portuguese, Slovak, Slovenian and Spanish texts are authentic)

(2013/214/EU)

THE EUROPEAN COMMISSION,

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

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

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽²⁾, and in particular Articles 30 and 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.

(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 European Courts in cases pending on 1 February 2013 and relating to its content,

HAS ADOPTED THIS DECISION:

Article 1

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

⁽¹⁾ OJ L 160, 26.6.1999, p. 103.

⁽²⁾ OJ L 209, 11.8.2005, p. 1.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the Republic of Lithuania, Hungary, the Republic of Malta, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Slovak Republic and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 2 May 2013.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
BUDGET ITEM: 6 7 0 1									
BE	Financial audit - Overshooting	2011	Exceeding of ceilings	ONE-OFF		EUR	– 595 061,63	0,00	– 595 061,63
TOTAL BE						EUR	– 595 061,63	0,00	– 595 061,63
CZ	Financial audit - Overshooting	2010	exceeding of financial ceilings	ONE-OFF		EUR	– 26 676,47	0,00	– 26 676,47
TOTAL CZ						EUR	– 26 676,47	0,00	– 26 676,47
DE	Clearance of accounts - Financial Clearance	2009	Material error found in the EAGF debtor population	ONE-OFF		EUR	– 63 112,38	0,00	– 63 112,38
TOTAL DE						EUR	– 63 112,38	0,00	– 63 112,38
ES	Other Direct Aid - Bovines	2008	Insufficient rate of on-the-spot checks during the retention period for suckler cow premium	FLAT RATE	2,00 %	EUR	– 167 971,02	0,00	– 167 971,02
ES	Other Direct Aid - Ewe and Goats	2008	Minimum rate of on-the-spot checks to be performed throughout the retention period not achieved	FLAT RATE	2,00 %	EUR	– 11 498,80	0,00	– 11 498,80
ES	Other Direct Aid - Ewe and Goats	2009	Minimum rate of on-the-spot checks to be performed throughout the retention period not achieved	FLAT RATE	2,00 %	EUR	– 68,10	0,00	– 68,10
ES	Other Direct Aid - Bovines	2009	Insufficient rate of on-the-spot checks during the retention period for suckler cow premium	FLAT RATE	2,00 %	EUR	– 807,40	0,00	– 807,40
ES	Other Direct Aid - Article 69 of Regulation (EC) No 1782/2003 - only Ovines and Bovines	2009	Incorrect application of sanctions for Art. 69 payments for suckler cows	ONE-OFF		EUR	– 14 942,25	0,00	– 14 942,25
ES	Other Direct Aid - Bovines	2010	Insufficient rate of on-the-spot checks during the retention period for suckler cow premium	FLAT RATE	2,00 %	EUR	– 349,10	0,00	– 349,10

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2007	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	– 278 566,12	– 15,91	– 278 550,21
ES	Cross Compliance	2007	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	10,62	0,00	10,62
ES	Cross Compliance	2008	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	69,80	0,01	69,79
ES	Cross Compliance	2008	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	– 455 159,79	– 16,40	– 455 143,39
ES	Cross Compliance	2008	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	7,84	0,00	7,84
ES	Cross Compliance	2008	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	46,11	0,00	46,11
ES	Cross Compliance	2009	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 193 420,77	– 64,19	– 193 356,58
ES	Cross Compliance	2009	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	21,10	0,00	21,10
ES	Cross Compliance	2009	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	– 315,09	0,00	– 315,09
ES	Cross Compliance	2009	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	– 1 230,99	0,00	– 1 230,99
ES	Cross Compliance	2009	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	15,27	0,00	15,27

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2009	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2006	FLAT RATE	5,00 %	EUR	11,26	0,00	11,26
ES	Cross Compliance	2009	Systematic use of 1 % sanction, CY 2008	ONE-OFF		EUR	– 32 093,42	0,00	– 32 093,42
ES	Cross Compliance	2010	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 9,74	0,00	– 9,74
ES	Cross Compliance	2010	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	8,14	0,00	8,14
ES	Cross Compliance	2010	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	– 32,98	0,00	– 32,98
ES	Cross Compliance	2011	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 53,05	0,00	– 53,05
TOTAL ES						EUR	– 1 156 328,48	– 96,49	– 1 156 231,99
GB	Meat Premiums - Bovines	2004	identification of animals by management tags only; absence of reaction in terms of increase of numbers of on-the-spot checks; frequent announcement of on-the-spot checks more than 48h in advance	FLAT RATE	5,00 %	GBP	– 3 740 792,02	0,00	– 3 740 792,02
GB	Meat Premiums - Bovines	2004	inadequate application of the concept of "obvious error"	ONE-OFF		GBP	– 574 250,30	0,00	– 574 250,30
GB	Meat Premiums - Bovines	2005	identification of animals by management tags only; absence of reaction in terms of increase of numbers of on-the-spot checks; frequent announcement of on-the-spot checks more than 48h in advance	FLAT RATE	5,00 %	GBP	– 4 114 103,86	0,00	– 4 114 103,86
GB	Meat Premiums - Bovines	2005	inadequate application of the concept of "obvious error"	ONE-OFF		GBP	– 432 462,11	0,00	– 432 462,11
GB	Meat Premiums - Bovines	2006	identification of animals by management tags only; absence of reaction in terms of increase of numbers of on-the-spot checks; frequent announcement of on-the-spot checks more than 48h in advance	FLAT RATE	5,00 %	GBP	– 18 601,72	0,00	– 18 601,72
GB	Meat Premiums - Bovines	2006	inadequate application of the concept of "obvious error"	ONE-OFF		GBP	– 1 660,87	0,00	– 1 660,87
GB	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	0,00	– 277 450,62	277 450,62

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GB	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 47 756,85	– 47 756,85	0,00
GB	Financial audit - Overshooting	2011	exceeding of ceiling	ONE-OFF		EUR	– 3 590,98	– 3 590,98	0,00
GB	Financial audit - Late payments and payment deadlines	2011	late payments	ONE-OFF		EUR	– 270 356,10	– 270 356,10	0,00
TOTAL GB						GBP	– 8 881 870,88	0,00	– 8 881 870,88
TOTAL GB						EUR	– 321 703,93	– 599 154,55	277 450,62
GR	Other Direct Aid - Processed dried grape products (other measures)	2008	Non-compliant reduction of the minimum yield for the dried grapes	ONE-OFF		EUR	– 83 614 255,41	0,00	– 83 614 255,41
GR	Other Direct Aid - Processed dried grape products (other measures)	2009	Non-compliant reduction of the minimum yield for the dried grapes	ONE-OFF		EUR	885,19	0,00	885,19
GR	Other Direct Aid - Bovines	2005	weaknesses in on the spot checks, delays in I&R database updates (claim year 2004)	FLAT RATE	5,00 %	EUR	– 4 768 967,30	– 71 456,42	– 4 697 510,88
GR	Other Direct Aid - Bovines	2006	weaknesses in on the spot checks, delays in I&R database updates (claim year 2004)	FLAT RATE	5,00 %	EUR	– 68,56	0,00	– 68,56
GR	Other Direct Aid - Bovines	2006	weaknesses in on the spot checks, delays in I&R database updates (claim year 2005)	FLAT RATE	5,00 %	EUR	– 4 726 636,37	– 431 325,20	– 4 295 311,17
GR	Other Direct Aid - Bovines	2007	weaknesses in on the spot checks, delays in I&R database updates (claim year 2004)	FLAT RATE	5,00 %	EUR	– 2,53	0,00	– 2,53
GR	Other Direct Aid - Bovines	2008	weaknesses in on the spot checks, delays in I&R database updates (claim year 2004)	FLAT RATE	5,00 %	EUR	129 970,98	0,00	129 970,98
GR	Other Direct Aid - Bovines	2008	weaknesses in on the spot checks, delays in I&R database updates (claim year 2005)	FLAT RATE	5,00 %	EUR	– 28 893,72	– 586,21	– 28 307,51

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Other Direct Aid - Bovines	2009	weaknesses in on the spot checks, delays in I&R database updates (claim year 2005)	FLAT RATE	5,00 %	EUR	– 8 325,21	0,00	– 8 325,21
GR	Other Direct Aid - Ewe and Goats	2006	Flock registers and on-the-spot checks weaknesses (claim year 2005)	FLAT RATE	10,00 %	EUR	– 23 930 463,40	– 71 791,38	– 23 858 672,02
GR	Other Direct Aid - Ewe and Goats	2006	Payments to claimants with less than 10 quota rights (claim year 2005)	ONE-OFF		EUR	– 12 269,39	– 1 226,94	– 11 042,45
GR	Other Direct Aid - Ewe and Goats	2007	Flock registers and on-the-spot checks weaknesses (claim year 2005)	FLAT RATE	10,00 %	EUR	– 9 671,15	– 29,01	– 9 642,14
GR	Other Direct Aid - Ewe and Goats	2008	Flock registers and on-the-spot checks weaknesses (claim year 2005)	FLAT RATE	10,00 %	EUR	– 1 753,01	0,00	– 1 753,01
GR	Other Direct Aid - Ewe and Goats	2009	Flock registers and on-the-spot checks weaknesses (claim year 2005)	FLAT RATE	10,00 %	EUR	– 2 110,56	0,00	– 2 110,56
TOTAL GR						EUR	– 116 972 560,44	– 576 415,16	– 116 396 145,28
HU	Financial audit - Overshooting	2011	exceeding of ceilings	ONE-OFF		EUR	– 575,13	– 575,13	0,00
TOTAL HU						EUR	– 575,13	– 575,13	0,00
IE	Cross Compliance	2007	Two GAEC missing, Arable land, CY 2006	FLAT RATE	2,00 %	EUR	– 345 152,32	0,00	– 345 152,32
IE	Cross Compliance	2007	Cases of non compliance not leading to sanctions, CY 2006	ONE-OFF		EUR	– 167 997,40	0,00	– 167 997,40
IE	Cross Compliance	2008	Two GAEC missing, Arable land, CY 2007	FLAT RATE	2,00 %	EUR	– 588 528,41	0,00	– 588 528,41
IE	Cross Compliance	2008	Cases of non compliance not leading to sanctions, CY 2007	ONE-OFF		EUR	– 139 818,63	0,00	– 139 818,63
IE	Cross Compliance	2009	Two GAEC missing, Arable land, CY 2008	FLAT RATE	2,00 %	EUR	– 657 665,13	0,00	– 657 665,13
TOTAL IE						EUR	– 1 899 161,89	0,00	– 1 899 161,89

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
MT	Entitlements	2008	Weaknesses in the establishment of the payment entitlements	ONE-OFF		EUR	– 55 495,24	– 277,48	– 55 217,76
MT	Entitlements	2009	Weaknesses in the establishment of the payment entitlements	ONE-OFF		EUR	– 28 426,43	– 142,14	– 28 284,29
MT	Entitlements	2010	Weaknesses in the establishment of the payment entitlements	ONE-OFF		EUR	– 7 763,34	– 38,82	– 7 724,52
TOTAL MT						EUR	– 91 685,01	– 458,44	– 91 226,57
PL	Clearance of accounts - Financial Clearance	2010	unaccounted recoveries	ONE-OFF		PLN	– 4 462,70	0,00	– 4 462,70
PL	Clearance of accounts - Financial Clearance	2010	unaccounted recoveries	ONE-OFF		PLN	– 90 495,14	0,00	– 90 495,14
TOTAL PL						PLN	– 94 957,84	0,00	– 94 957,84
PT	Export refunds - other	2006	weaknesses in the selection of the export declarations for the physical checks	ONE-OFF		EUR	– 3 156,84	0,00	– 3 156,84
PT	Export refunds - other	2007	weaknesses in the selection of the export declarations for the physical checks	ONE-OFF		EUR	– 17 242,40	0,00	– 17 242,40
PT	Export refunds - other	2008	weaknesses in the selection of the export declarations for the physical checks	ONE-OFF		EUR	– 10 585,11	0,00	– 10 585,11
TOTAL PT						EUR	– 30 984,35	0,00	– 30 984,35
SI	Clearance of accounts - Financial Clearance	2008	Correction of the incorrect allocation of the financial correction to EAFRD in Decision 2012/336/EU	ONE-OFF		EUR	– 6 010,62	0,00	– 6 010,62
TOTAL SI						EUR	– 6 010,62	0,00	– 6 010,62
6 7 0 1 TOTAL						GBP	– 8 881 870,88	0,00	– 8 881 870,88

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
6 7 0 1 TOTAL						PLN	– 94 957,84	0,00	– 94 957,84
6 7 0 1 TOTAL						EUR	– 121 163 860,33	– 1 176 699,77	– 119 987 160,56

BUDGET ITEM: 05 07 01 07

GR			reimbursement following the judgement issued in case T-158/09	ONE-OFF		EUR	820 821,99	0,00	820 821,99
TOTAL GR						EUR	820 821,99	0,00	820 821,99
05 07 01 07 TOTAL						EUR	820 821,99	0,00	820 821,99

BUDGET ITEM: 6 5 0 0

PL	Clearance of accounts - Financial Clearance	2010	unaccounted recoveries for TRDI	ONE-OFF		EUR	– 464 767,83	0,00	– 464 767,83
PL	Rural Development - Transitional Instrument	2007	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	– 2 624 539,65	0,00	– 2 624 539,65
PL	Rural Development - Transitional Instrument	2007	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	– 3 243 813,05	0,00	– 3 243 813,05
PL	Rural Development - Transitional Instrument	2008	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	– 1 153 939,94	0,00	– 1 153 939,94
PL	Rural Development - Transitional Instrument	2008	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	– 1 426 217,90	0,00	– 1 426 217,90

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Rural Development - Transitional Instrument	2009	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	69 646,57	0,00	69 646,57
PL	Rural Development - Transitional Instrument	2009	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	86 080,03	0,00	86 080,03
TOTAL PL						EUR	- 8 757 551,77	0,00	- 8 757 551,77
6 500 TOTAL						EUR	- 8 757 551,77	0,00	- 8 757 551,77

BUDGET ITEM: 6 7 1 1

DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Lack of 100 % verification of the parcels for Agri-environment measure	FLAT RATE	2,00 %	EUR	- 1 953,69	0,00	- 1 953,69
DE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Lack of 100 % verification of the parcels for Agri-environment measure	FLAT RATE	2,00 %	EUR	- 338 482,03	0,00	- 338 482,03
DE	Clearance of accounts - Financial Clearance	2009	Most Likely Error correction for the EAFRD Non-IACS population	ONE-OFF		EUR	- 171 305,80	0,00	- 171 305,80
DE	Clearance of accounts - Financial Clearance	2009	Most Likely Error correction for the EAFRD Non-IACS population and Annex III correction	ONE-OFF		EUR	- 700 856,93	0,00	- 700 856,93
TOTAL DE						EUR	- 1 212 598,45	0,00	- 1 212 598,45
ES	Cross Compliance	2007	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	- 0,58	0,00	- 0,58
ES	Cross Compliance	2008	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	- 20 558,89	0,00	- 20 558,89

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
ES	Cross Compliance	2009	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 8 501,05	0,00	– 8 501,05
ES	Cross Compliance	2009	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	– 551,07	0,00	– 551,07
ES	Cross Compliance	2010	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 83,31	0,00	– 83,31
ES	Cross Compliance	2010	Non compliant sanctioning system, partial coverage of 2 SMR, 1 GAEC missing, CY 2007	FLAT RATE	5,00 %	EUR	– 58,17	0,00	– 58,17
ES	Cross Compliance	2011	Partial application of intentionality, partial coverage of 1 SMR, 1 GAEC missing, CY 2008	FLAT RATE	2,00 %	EUR	– 88,59	0,00	– 88,59
TOTAL ES						EUR	– 29 841,66	0,00	– 29 841,66
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	deficiencies in the scope of the on-the-spot checks, controllability and risk analysis	FLAT RATE	5,00 %	EUR	– 1 928,36	– 1 928,36	0,00
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the scope of the on-the-spot checks, controllability and risk analysis	FLAT RATE	5,00 %	EUR	– 820 649,49	– 819 434,95	– 1 214,54
GB	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in the scope of the on-the-spot checks, controllability and risk analysis	FLAT RATE	5,00 %	EUR	– 1 107 312,97	– 1 107 270,18	– 42,79
TOTAL GB						EUR	– 1 929 890,82	– 1 928 633,49	– 1 257,33
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses on the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 959 020,82	0,00	– 959 020,82

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses on the on-the-spot controls	FLAT RATE	5,00 %	EUR	– 2 369 009,27	0,00	– 2 369 009,27
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses on the on-the-spot controls	FLAT RATE	2,00 %	EUR	– 992 833,01	0,00	– 992 833,01
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses on the on-the-spot controls	FLAT RATE	5,00 %	EUR	– 1 854 231,39	0,00	– 1 854 231,39
TOTAL GR						EUR	– 6 175 094,49	0,00	– 6 175 094,49
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness in the on-the-spot controls: checks of commitments and use of fertilisers	FLAT RATE	5,00 %	EUR	– 192 017,09	0,00	– 192 017,09
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Weakness in the on-the-spot control of an eligibility criterion	FLAT RATE	5,00 %	EUR	– 82 671,20	0,00	– 82 671,20
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness in the on-the-spot controls: number of parcels checked	FLAT RATE	2,00 %	EUR	– 78 104,23	0,00	– 78 104,23
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness in the on-the-spot control of an eligibility criterion	FLAT RATE	5,00 %	EUR	– 77 995,30	0,00	– 77 995,30
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness in the on-the-spot controls: checks of commitments and use of fertilisers	FLAT RATE	5,00 %	EUR	– 1 388 259,62	0,00	– 1 388 259,62

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in the on-the-spot controls: number of parcels checked	FLAT RATE	2,00 %	EUR	– 156 283,74	0,00	– 156 283,74
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in the on-the-spot controls: checks of commitments and use of fertilisers	FLAT RATE	5,00 %	EUR	– 1 473 178,82	0,00	– 1 473 178,82
TOTAL LT						EUR	– 3 448 510,00	0,00	– 3 448 510,00
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	– 12 142 330,51	0,00	– 12 142 330,51
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2008	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	– 15 007 374,79	0,00	– 15 007 374,79
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	– 9 619 133,12	0,00	– 9 619 133,12
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2009	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	– 11 888 816,22	0,00	– 11 888 816,22
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Deficiencies in the check of the initial application and in the approval of the business plan	FLAT RATE	10,00 %	EUR	– 10 265 369,46	0,00	– 10 265 369,46

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
PL	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2010	Deficiencies in the check of the initial application and in the approval of the business plan	EXTRAPO-LATED		EUR	– 12 687 535,29	0,00	– 12 687 535,29
PL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Lack of verification of 100 % of the parcels for AEM	FLAT RATE	2,00 %	EUR	– 558 083,72	0,00	– 558 083,72
PL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weakness in the sanction system for sub measure 7 of Agri-environment measure	ONE-OFF		EUR	– 128 160,62	0,00	– 128 160,62
PL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Lack of verification of 100 % of the parcels for Agri-environment measure	FLAT RATE	2,00 %	EUR	– 1 235 465,50	0,00	– 1 235 465,50
PL	Clearance of accounts - Financial Clearance	2010	unaccounted recoveries	ONE-OFF		EUR	– 192 783,22	0,00	– 192 783,22
TOTAL PL						EUR	– 73 725 052,45	0,00	– 73 725 052,45
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	deficiencies in the administrative checks	FLAT RATE	5,00 %	EUR	– 172 157,18	0,00	– 172 157,18
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	no cross-checks with the database for assessment of the livestock density	ONE-OFF		EUR	– 148 151,34	0,00	– 148 151,34
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	deficiencies in the administrative checks	FLAT RATE	5,00 %	EUR	– 148 762,78	0,00	– 148 762,78

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SI	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	no cross-checks with the database for assessment of the livestock density	ONE-OFF		EUR	– 84 932,61	0,00	– 84 932,61
SI	Clearance of accounts - Financial Clearance	2008	Reimbursement correcting the incorrect allocation of the financial correction to EAFRD in Decision 2012/336/EU	ONE-OFF		EUR	6 010,62	0,00	6 010,62
TOTAL SI						EUR	– 547 993,29	0,00	– 547 993,29
SK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	lack of timing of on-the-spot controls for organic farming	FLAT RATE	2,00 %	EUR	– 28 024,87	0,00	– 28 024,87
SK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	lack of timing of on-the-spot controls	FLAT RATE	5,00 %	EUR	– 559 889,71	0,00	– 559 889,71
SK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	lack of cross checks for livestock verification	ONE-OFF		EUR	– 547 079,42	0,00	– 547 079,42
SK	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	lack of timing of on-the-spot controls	FLAT RATE	5,00 %	EUR	– 3 641,64	0,00	– 3 641,64
SK	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2009	Lack of verification of minimum standards for animal welfare	FLAT RATE	5,00 %	EUR	– 176 405,60	0,00	– 176 405,60

MS	Measure	Financial Year	Reason	Type	%	Currency	Amount	Deductions	Financial impact
SK	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2010	Lack of verification of minimum standards for animal welfare	FLAT RATE	5,00 %	EUR	– 224 457,67	0,00	– 224 457,67
SK	Clearance of accounts - Financial Clearance	2010	financial error in the EAFRD accounts	ONE-OFF		EUR	– 1 764 408,41	0,00	– 1 764 408,41
TOTAL SK						EUR	– 3 303 907,32	0,00	– 3 303 907,32
6 7 1 1 TOTAL						EUR	– 90 372 888,48	– 1 928 633,49	– 88 444 254,99