

## COMMISSION DECISION

of 5 July 2000

**excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)***(notified under document number C(2000) 1847)*

(2000/449/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy <sup>(1)</sup>, as last amended by Regulation (EC) No 1287/95 <sup>(2)</sup>, and in particular Article 5(2)(c) thereof,

After consulting the Fund Committee,

Whereas:

(1) Pursuant to Article 5(2)(c) of Regulation (EEC) No 729/70, the Commission, after consulting the Fund Committee must decide on the expenditure to be excluded from Community financing where it establishes that it has not been effected according to Community rules.

(2) Article 5(2)(c) of Regulation (EEC) No 729/70 and Article 8(1) and (2) of Commission Regulation (EC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Regulation (EEC) No 729/70 regarding the procedure for the clearance of the accounts of the EAGGF Guarantee Section <sup>(3)</sup>, as last amended by Regulation (EC) No 2245/1999 <sup>(4)</sup>, require the Commission to carry out the necessary inspections, notify its findings to the Member States, take note of their comments, initiate bilateral discussions in an effort to come to an agreement with the Member States concerned and formally communicate its findings to them, referring to Commission Decision 94/442/EC of 1 July 1994 setting up a conciliation procedure in the context of the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund (EAGGF) Guarantee Section <sup>(5)</sup>.

(3) The Member States have had an opportunity to request conciliation and did so in a number of cases and the report delivered on completion of the conciliation procedure has been examined by the Commission.

(4) Under Articles 2 and 3 of Regulation (EEC) No 729/70, financing may be provided only for export refunds on products exported to third countries and action designed to stabilise the agricultural markets, granted or undertaken respectively in accordance with the Community rules on the common organisation of the agricultural markets.

(5) In the light of the inspections carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil these requirements and cannot be financed under the EAGGF Guarantee Section.

(6) The amounts found not to be chargeable to the EAGGF Guarantee Section are shown in the Annex to this Decision. They do not concern expenditure incurred prior to the 24-month period preceding the Commission's written notification to the Member States of the findings of the inspections.

(7) In the cases covered by this Decision, the evaluation of the amounts to be excluded from Community financing on grounds of non-compliance with the Community rules was communicated by the Commission to the Member States through a summary report.

(8) This Decision is without prejudice to any financial consequences drawn by the Commission from judgments of the Court of Justice in cases pending on the date of this Decision and relating to matters covered by this Decision,

HAS ADOPTED THIS DECISION:

*Article 1*

The expenditure of the paying agencies accredited by the Member States declared under the EAGGF Guarantee Section, shown in the Annex hereto, is excluded by this Decision from Community financing, for failure to comply with the Community rules.

<sup>(1)</sup> OJ L 94, 28.4.1970, p. 13.

<sup>(2)</sup> OJ L 125, 8.6.1995, p. 1.

<sup>(3)</sup> OJ L 158, 8.7.1995, p. 6.

<sup>(4)</sup> OJ L 273, 23.10.1999, p. 5.

<sup>(5)</sup> OJ L 182, 16.7.1994, p. 45.

*Article 2*

This Decision is addressed to the Member States.

Done at Brussels, 5 July 2000.

*For the Commission*  
Franz FISCHLER  
*Member of the Commission*

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## ANNEX

## Total corrections

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
AU	LS premiums	2 1 2 2	Failure to apply legislative penalties	- 790 422,16	0,00	- 790 422,16	1997
			Total	- 790 422,16	0,00	- 790 422,16	
BE	Milk	2 0 4 9	Ineligibility for aid — butter for pastry products	- 1 602 256,45	0,00	- 1 602 256,45	1996
BE	Milk	2 0 4 9	Ineligibility for aid — butter for pastry products	- 31 883,22	0,00	- 31 883,22	1997
			Total	- 1 634 139,67	0,00	- 1 634 139,67	
DE	LS premiums	2 1 2 2	Deficient control system and non-application of penalties	- 3 470 710,64	0,00	- 3 470 710,64	1996
DE	LS premiums	2 1 2 2	Deficient control system and non-application of penalties	- 1 216 969,27	0,00	- 1 216 969,27	1997
DE	LS premiums	2 1 3 0	Control system not in conformity with rules	- 186 564,78	0,00	- 186 564,78	1997
DE	LS premiums	2 1 2 8	Control system not in conformity with rules	- 59 013,31	0,00	- 59 013,31	1998
DE	Other correct.	Various	Errors in the administration of the special beef premiums	- 1 452 098,60	- 1 844 285,03	392 186,44	1998
DE	Arable crops	Various	Errors in compensatory payments (1995 crops)	- 12 847 279,22	0,00	- 12 847 279,22	1996
			Total	- 19 232 635,82	11 844 285,03	- 17 388 350,79	
DK	Export Refunds	Various	Non-compliance of control obligations	- 29 077 013,50	0,00	- 29 077 013,50	1996-97
DK	LS premiums	2 1 2 0	Inadequate risk analysis and low level of on-farms insp.	- 318 318,06	0,00	- 318 318,06	1996
DK	LS premiums	2 1 2 2	Inadequate risk analysis and non-compliance Art.6(6)-3887/92	- 120 891,74	0,00	- 120 891,74	1997

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
DK	LS premiums	2 1 2 2	Inadequate risk analysis and non-compliance Art.6(6)-3887/92	- 138 637,98	0,00	- 138 637,98	1998
DK	LS premiums	2 1 2 8	Late payments (1357/96 and 2443/96)	- 12 962,80	- 12 962,80	0,00	1997
DK	LS premiums	2 1 2 8	Incorrect deduction of 20 % under Reg. No. 595/91	- 3 532,08	0,00	- 3 532,08	1997
DK	LS premiums	2 1 9 0	Late payments (2443/96)	- 4 501,88	- 4 501,88	0,00	1998
DK	Other correct.	Various	Debtors — errors made by the Danish administration	- 93 454,31	0,00	- 93 454,31	1998
DK	Other correct.	Various	Accounting errors	- 355 376,92	- 626 970,19	271 593,27	1998
			Total	- 30 124 689,27	- 644 434,87	- 29 480 254,40	
ES	Fruit & veg.	1 5 0 8	Compensatory aid unduly claimed for bananas	- 765 632,26	0,00	- 765 632,26	1996
ES	Fruit & veg.	1 5 0 8	Compensatory aid unduly claimed for bananas	- 1 812 063,78	0,00	- 1 812 063,78	1997
ES	Fruit & veg.	3 8 0 0	Poor management of apple promotion measures	- 251 707,76	0,00	- 251 707,76	1997
ES	Fruit & veg.	1 5 1 1	Reimbursement of correction paid twice — tomato processing	35 567,26	0,00	35 567,26	1993
ES	LS premiums	2 2 2 0	Advances not followed by final payments	- 256 151,36	0,00	- 256 151,36	1996
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 546 632,69	0,00	- 546 632,69	1996
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 782 636,09	0,00	- 782 636,09	1997
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 494 887,94	0,00	- 494 887,94	1998
ES	Acc. measures	5 0 1 1	Poor quality of on-the-spot inspections — agricultural measures	- 341 727,93	0,00	- 341 727,93	1997
ES	Acc. measures	5 0 1 1	Poor quality of on-the-spot inspections — agricultural measures	- 381 672,49	0,00	- 381 672,49	1998

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 1 561 437,75	0,00	- 1 561 437,75	1996
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 3 121 513,56	0,00	- 3 121 513,56	1997
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 695 768,74	0,00	- 695 768,74	1998
ES	Other correct.	3 1 0 0	Non-justification of expenditure on free distribution of food	- 38 893,67	- 163 990,12	125 096,45	1998
ES	Arable crops	1 0 4 0	Incorrect application Reg. 2836/93	- 4 378 055,02	0,00	- 4 378 055,02	1997
ES	Arable crops	1 0 6 0	Errors in non-food set-aside	- 1 008 786,58	0,00	- 1 008 786,58	1996
ES	Arable crops	1 0 6 0	Non-application Art. 6 Reg. 3887/92	- 349 831,63	0,00	- 349 831,63	1998
ES	SOA 1997	1 2 1 0	Incorrect classification of olive oil producers	- 410 885,90	0,00	- 410 885,90	1997
			Total	- 17 162 717,90	- 163 990,12	- 16 998 727,78	
FR	Export Refunds	2 1 0 0	Beef export refunds unduly paid	- 20 682 417,75	0,00	- 20 682 417,75	1988-90
FR	Fruit & veg.	1 5 0 8	Over-estimation of transport and other costs for bananas	- 601 973,91	0,00	- 601 973,91	1996
FR	Fruit & veg.	1 5 0 8	Over-estimation of transport and other costs for bananas	- 199 830,78	0,00	- 199 830,78	1997
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 875 521,94	0,00	- 875 521,94	1996
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 893 191,37	0,00	- 893 191,37	1997
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 802 078,83	0,00	- 802 078,83	1998
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 1 452 361,40	0,00	- 1 452 361,40	1996
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 1 727 801,76	0,00	- 1 727 801,76	1997

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 1 043 426,22	0,00	- 1 043 426,22	1998
FR	Fruit & veg.	1 5 0 9	Failure to observe time-limit for programme implementation	- 7 466 379,05	0,00	- 7 466 379,05	1998
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 11 616 181,09	0,00	- 11 616 181,09	1996
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 8 418 065,97	0,00	- 8 418 065,97	1997
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 10 773 932,29	0,00	- 10 773 932,29	1998
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 26 399,60	0,00	- 26 399,60	1996
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 34 526,35	0,00	- 34 526,35	1997
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 33 255,53	0,00	- 33 255,53	1998
FR	LS premiums	3 8 0 4	Unsatisfactory check on suckler cow eligibility	- 1 155 907,32	0,00	- 1 155 907,32	1996
FR	Other correct.	2 1 0 0	Non-application of penalties under Art. 47 & 48 of Reg. 3665/87	- 194 743,25	- 194 743,25	0,00	1998
FR	Arable crops	Various	Non-compliance administrative checks	- 50 639 141,60	0,00	- 50 639 141,60	1996
FR	Arable crops	Various	Non-compliance administrative checks	- 5 073 662,03	0,00	- 5 073 662,03	1997
FR	Arable crops	Various	Non-compliance administrative checks	- 5 010 776,69	0,00	- 5 010 776,69	1998
			Total	- 128 721 574,71	- 194 743,25	- 128 526 831,46	
GB	Arable crops	Various	Inadequate supervision of on-the-spot checks	- 2 518 971,82	0,00	- 2 518 971,82	1996
GB	Arable crops	Various	Inadequate supervision of on-the-spot checks	- 2 520 203,64	0,00	- 2 520 203,64	1997
GB	Flax & hemp	1 4 0 0	Areas under flax sown with a non-approved seed variety	- 5 924 922,33	0,00	- 5 924 922,33	1996

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
GB	Flax & hemp	1 4 0 0	Areas under flax sown with a non-approved seed variety	- 8 050 201,93	0,00	- 8 050 201,93	1997
GB	Flax & hemp	1 4 0 2	Areas under flax sown with a non-approved seed variety	- 129 611,67	0,00	- 129 611,67	1996
GB	Flax & hemp	1 4 0 2	Areas under hemp harvested before the regulation stage	- 218 950,64	0,00	- 218 950,64	1997
GB	Flax & hemp	1 4 0 2	Areas under hemp harvested before the regulation stage	- 98 646,88	0,00	- 98 646,88	1998
			Total	- 19 461 508,91	0,00	- 19 461 508,91	
GR	LS premiums	2 1 2 0	2 % deduction from premium amounts by producers' associations	- 364 481,48	0,00	- 364 481,48	1996
GR	LS premiums	2 1 2 0	2 % deduction from premium amounts by producers' associations	- 409 631,32	0,00	- 409 631,32	1997
GR	LS premiums	3 8 0 4	2 % deduction from premium amounts by producers' associations	- 6 911,82	0,00	- 6 911,82	1996
GR	LS premiums	2 1 2 0	Non-implementation / completion of IACS	- 2 114 119,12	- 2 100 748,69	- 13 370,43	1998
GR	LS premiums	2 1 2 2	2 % deduction from premium amounts by producers' associations	- 291 888,24	0,00	- 291 888,24	1996
GR	LS premiums	2 1 2 2	2 % deduction from premium amounts by producers' associations	- 307 042,44	0,00	- 307 042,44	1997
GR	LS premiums	2 1 2 2	Non-implementation / completion of IACS	- 2 046 115,78	- 2 015 352,09	- 30 763,70	1998
GR	LS premiums	2 1 2 5	2 % deduction from premium amounts by producers' associations	- 135 179,05	0,00	- 135 179,05	1996
GR	LS premiums	2 1 2 5	2 % deduction from premium amounts by producers' associations	- 150 929,78	0,00	- 150 929,78	1997

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
GR	LS premiums	2 1 2 5	Non-implementation / completion of IACS	- 1 141 632,00	- 1 124 548,71	- 17 083,29	1998
GR	LS premiums	2 1 2 8	Late payments (1357/96)	- 705 230,23	- 705 230,23	0,00	1997
GR	LS premiums	2 1 2 8	Amounts paid after deadline (1357/96)	- 1 041 047,00	0,00	- 1 041 047,00	1997
GR	Financial audit	Various	Amounts paid after deadline	- 421 378,31	- 421 378,31	0,00	1998
GR	Other correct.	1 8 5	Public storage — Non-compliance with tolerance for rice stock level	0,00	- 1 001 934,35	- 1 001 934,35	1998
GR	Arable crops	Verschiedene	IACS shortcomings	- 78 771 159,41	- 8 268 887,57	- 70 502 271,85	96-98
GR	Arable crops	5 0 1 0	Poor quality of checks and supervision	- 400 867,88	0,00	- 400 867,88	1996
			Total	- 88 307 613,86	- 15 638 079,94	- 72 669 533,92	
IE	Acc. measures	5 0 1 2	Afforestation aid not eligible	- 2 871 261,26	0,00	- 2 871 261,26	1997
IE	Acc. measures	5 0 1 2	Afforestation aid not eligible	- 1 973 084,09	0,00	- 1 973 084,09	1998
IE	Arable crops	Various	Insufficient number and quality of on-the-spot checks	- 4 668 009,28	0,00	- 4 668 009,28	1997
IE	Arable crops	Various	Insufficient number and quality of on-the-spot checks	- 2 398 473,64	0,00	- 2 398 473,64	1998
IE	Arable crops	5 0 1 0	Insufficient number of on-the-spot checks	- 768 587,70	0,00	- 768 587,70	1996
IE	Arable crops	5 0 1 0	Insufficient number of on-the-spot checks	- 738 771,71	0,00	- 738 771,71	1997
			Total	- 13 418 187,66	0,00	- 13 418 187,66	
IT	LS premiums	2 1 2 0	Non-compliance min. inspection rate (m.year 1993/94)	- 14 863,11	0,00	- 14 863,11	1997
IT	LS premiums	2 1 2 1	Non-compliance min. inspection rate (m.year 1993/94)	- 681,21	0,00	- 681,21	1997



Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
IT	LS premiums	2 1 2 2	Non-compliance min. inspection rate (m.year 1993/94)	- 15 507,65	0,00	- 15 507,65	1997
IT	LS premiums	2 1 2 5	Non-compliance min. inspection rate (m.year 1993/94)	- 10 269,23	0,00	- 10 269,23	1997
IT	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 7 254 715,34	0,00	- 7 254 715,34	1997
IT	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 755 627,99	0,00	- 755 627,99	1998
IT	Acc. measures	5 0 1 1	Poor quality of on-the-spot checks — agricultural measures	- 965 580,29	0,00	- 965 580,29	1996
IT	Acc. measures	5 0 1 1	Poor quality of on-the-spot checks — agricultural measures	- 1 367 589,89	0,00	- 1 367 589,89	1997
IT	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 202 646,66	0,00	- 202 646,66	1997
IT	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 925 601,58	0,00	- 925 601,58	1998
IT	Financial audit	Various	Failure to observe payment time-limits	- 8 283 846,06	- 8 284 878,98	1 032,91	1998
IT	Arable crops	1 0 6 0	Inadequate checks on non-food set-aside	- 1 532 513,19	0,00	- 1 532 513,19	1996
IT	Arable crops	1 0 6 0	Inadequate checks on non-food set-aside	- 805 794,87	0,00	- 805 794,87	1997
IT	SOA 1997	1 2 1 0	Over-estimate of olive oil production	- 8 371,63	0,00	- 8 371,63	1997
			Total	- 22 143 608,71	- 8 284 878,98	- 13 858 729,73	
NL	Milk	2 0 2 4	Non-compliance with Reg. 2921/90 and Council Directive 83/417	- 847 818,45	0,00	- 847 818,45	1996
NL	LS premiums	2 1 2 0	Control system not in conformity with rules	- 465 958,82	0,00	- 465 958,82	1998
NL	LS premiums	2 1 2 0	Control system not in conformity with rules	- 197 409,12	0,00	- 197 409,12	1999
NL	LS premiums	2 1 2 0	Insufficient number of on-the-spot checks	- 567 131,12	0,00	- 567 131,12	1998

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (EUR)	Deductions already made (EUR)	Financial effects of this Decision (EUR)	Financial year
NL	LS premiums	2 1 2 0	Insufficient number of on-the-spot checks	- 558 478,78	0,00	- 558 478,78	1999
			Total	- 2 636 796,30	0,00	- 2 636 796,30	
PT	Acc. measures	5 0 1 1	No cross-check with IACS — agricultural measures	- 304 800,36	0,00	- 304 800,36	1997
PT	Acc. measures	5 0 1 1	No cross-check with IACS — agricultural measures	- 424 805,48	0,00	- 424 805,48	1998
PT	LS premiums	2 1 2 0	Non implementation / completion of IACS	- 983 888,83	0,00	- 983 888,83	1997
PT	LS premiums	2 1 2 0	Non implementation / completion of IACS	- 2 103 834,76	- 2 100 574,10	- 3 260,66	1998
PT	LS premiums	2 1 2 1	Non implementation / completion of IACS	- 325 046,64	- 324 635,83	- 410,81	1998
PT	LS premiums	2 1 2 2	Deficient control regime and non application of sanctions	- 987 749,52	0,00	- 987 749,52	1997
PT	LS premiums	2 1 2 2	Deficient control regime and non application of sanctions	- 1 065 063,20	- 1 063 110,87	- 1 952,32	1998
PT	LS premiums	2 1 2 5	Non implementation / completion of IACS	- 168 553,79	0,00	- 168 553,79	1997
PT	LS premiums	2 1 2 5	Non implementation / completion of IACS	- 598 926,59	- 716 661,89	117 735,31	1998
PT	LS premiums	2 1 2 5	Deficient control regime and non-application of sanctions	- 98 996,42	0,00	- 98 996,42	1997
PT	LS premiums	2 1 2 5	Deficient control regime and non-application of sanctions	- 119 162,82	0,00	- 119 162,82	1998
			Total	- 7 180 828,39	- 4 204 982,69	- 2 975 845,70	

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
AU	LS premiums	2 1 2 2	Failure to apply legislative penalties	- 10 876 446,00	0,00	- 10 876 446,00	1997
			Total	- 10 876 446,00	0,00	- 10 876 446,00	
BE	Milk	2 0 4 9	Ineligibility for aid — butter for pastry products	- 64 634 865,00	0,00	- 64 634 865,00	1996
BE	Milk	2 0 4 9	Ineligibility for aid — butter for pastry products	- 1 286 166,00	0,00	- 1 286 166,00	1997
			Total	- 65 921 031,00	0,00	- 65 921 031,00	
DE	LS premiums	2 1 2 2	Deficient control system and non-application of penalties	- 6 788 120,00	0,00	- 6 788 120,00	1996
DE	LS premiums	2 1 2 2	Deficient control system and non-application of penalties	- 2 380 185,00	0,00	- 2 380 185,00	1997
DE	LS premiums	2 1 3 0	Control system not in conformity with rules	- 364 889,00	0,00	- 364 889,00	1997
DE	LS premiums	2 1 2 8	Control system not in conformity with rules	- 115 420,00	0,00	- 115 420,00	1998
DE	Other correct.	Various	Errors in the administration of the special beef premiums	- 2 840 058,00	- 3 607 108,00	767 050,00	1998
DE	Arable crops	Various	Errors in compensatory payments (1995 crops)	- 25 127 094,12	0,00	- 25 127 094,12	1996
			Total	- 37 615 766,12	- 3 607 108,00	- 34 008 658,12	
DK	Export Refunds	Various	Non-compliance of control obligations	- 216 772 043,34	0,00	- 216 772 043,34	1996-97
DK	LS premiums	2 1 2 0	Inadequate risk analysis and low level of on-farms insp.	- 2 373 093,00	0,00	- 2 373 093,00	1996
DK	LS premiums	2 1 2 2	Inadequate risk analysis and non-compliance Art.6(6)-3887/92	- 901 260,00	0,00	- 901 260,00	1997

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
DK	LS premiums	2 1 2 2	Inadequate risk analysis and non-compliance Art.6(6)-3887/92	- 1 033 560,00	0,00	- 1 033 560,00	1998
DK	LS premiums	2 1 2 8	Late payments (1357/96 and 2443/96)	- 96 638,94	- 96 638,94	0,00	1997
DK	LS premiums	2 1 2 8	Incorrect deduction of 20 % under Reg. No. 595/91	- 26 332,00	0,00	- 26 332,00	1997
DK	LS premiums	2 1 9 0	Late payments (2443/96)	- 33 562,00	- 33 562,00	0,00	1998
DK	Other correct.	Various	Debtors — errors made by the Danish administration	- 696 711,26	0,00	- 696 711,26	1998
DK	Other correct.	Various	Accounting errors	- 2 649 370,44	- 4 674 125,43	2 024 754,99	1998
			Total	- 224 582 570,98	- 4 804 326,37	- 219 778 244,61	
ES	Fruit & veg.	1 5 0 8	Compensatory aid unduly claimed for bananas	- 127 390 490,00	0,00	- 127 390 490,00	1996
ES	Fruit & veg.	1 5 0 8	Compensatory aid unduly claimed for bananas	- 301 502 044,00	0,00	- 301 502 044,00	1997
ES	Fruit & veg.	3 8 0 0	Poor management of apple promotion measures	- 41 880 647,00	0,00	- 41 880 647,00	1997
ES	Fruit & veg.	1 5 1 1	Reimbursement of correction paid twice — tomato processing	5 917 894,00	0,00	5 917 894,00	1993
ES	LS premiums	2 2 2 0	Advances not followed by final payments	- 42 620 000,00	0,00	- 42 620 000,00	1996
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 90 952 027,00	0,00	- 90 952 027,00	1996
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 130 219 688,00	0,00	- 130 219 688,00	1997
ES	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 82 342 425,00	0,00	- 82 342 425,00	1998
ES	Acc. measures	5 0 1 1	Poor quality of on-the-spot inspections — agricultural measures	- 56 858 744,00	0,00	- 56 858 744,00	1997
ES	Acc. measures	5 0 1 1	Poor quality of on-the-spot inspections — agricultural measures	- 63 504 959,00	0,00	- 63 504 959,00	1998

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 259 801 381,00	0,00	- 259 801 381,00	1996
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 519 376 155,00	0,00	- 519 376 155,00	1997
ES	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 115 766 178,00	0,00	- 115 766 178,00	1998
ES	Other correct.	3 1 0 0	Non-justification of expenditure on free distribution of food	- 6 471 362,00	- 27 285 660,00	20 814 298,00	1998
ES	Arable crops	1 0 4 0	Incorrect application Reg. 2836/93	- 728 447 063,00	0,00	- 728 447 063,00	1997
ES	Arable crops	1 0 6 0	Errors in non-food set-aside	- 167 847 964,00	0,00	- 167 847 964,00	1996
ES	Arable crops	1 0 6 0	Non-application Art. 6 Reg. 3887/92	- 58 207 086,00	0,00	- 58 207 086,00	1998
ES	SOA 1997	1 2 1 0	Incorrect classification of olive oil producers	- 68 365 662,00	0,00	- 68 365 662,00	1997
			Total	- 2 855 635 981,00	- 27 285 660,00	- 2 828 350 321,00	
FR	Export Refunds	2 1 0 0	Beef export refunds unduly paid	- 135 667 767,00	0,00	- 135 667 767,00	1988-90
FR	Fruit & veg.	1 5 0 8	Over-estimation of transport and other costs for bananas	- 3 948 690,00	0,00	- 3 948 690,00	1996
FR	Fruit & veg.	1 5 0 8	Over-estimation of transport and other costs for bananas	- 1 310 804,00	0,00	- 1 310 804,00	1997
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 5 743 047,46	0,00	- 5 743 047,46	1996
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 5 858 951,32	0,00	- 5 858 951,32	1997
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing peaches	- 5 261 292,20	0,00	- 5 261 292,20	1998
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 9 526 866,26	0,00	- 9 526 866,26	1996

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 11 333 636,56	0,00	- 11 333 636,56	1997
FR	Fruit & veg.	1 5 1 2	Non-compliance Regulation on processing pears	- 6 844 427,30	0,00	- 6 844 427,30	1998
FR	Fruit & veg.	1 5 0 9	Failure to observe time-limit for programme implementation	- 48 976 236,00	0,00	- 48 976 236,00	1998
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 76 197 153,00	0,00	- 76 197 153,00	1996
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 55 218 893,00	0,00	- 55 218 893,00	1997
FR	LS premiums	2 1 2 0	Unsatisfactory check on suckler cow eligibility	- 70 672 363,00	0,00	- 70 672 363,00	1998
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 173 170,00	0,00	- 173 170,00	1996
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 226 478,00	0,00	- 226 478,00	1997
FR	LS premiums	2 1 2 1	Unsatisfactory check on suckler cow eligibility	- 218 142,00	0,00	- 218 142,00	1998
FR	LS premiums	3 8 0 4	Unsatisfactory check on suckler cow eligibility	- 7 582 255,00	0,00	- 7 582 255,00	1996
FR	Other correct.	2 1 0 0	Non-application of penalties under Art. 47 & 48 of Reg. 3665/87	- 1 277 432,00	- 1 277 432,00	0,00	1998
FR	Arable crops	Various	Non-compliance administrative checks	- 332 170 994,04	0,00	- 332 170 994,04	1996
FR	Arable crops	Various	Non-compliance administrative checks	- 33 281 041,25	0,00	- 33 281 041,25	1997
FR	Arable crops	Various	Non-compliance administrative checks	- 32 868 540,46	0,00	- 32 868 540,46	1998
			Total	- 844 358 179,85	- 1 277 432,00	- 843 080 747,85	
GB	Arable crops	Various	Inadequate supervision of on-the-spot checks	- 1 459 492,27	0,00	- 1 459 492,27	1996

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
GB	Arable crops	Various	Inadequate supervision of on-the-spot checks	- 1 460 205,99	0,00	- 1 460 205,99	1997
GB	Flax & hemp	1 4 0 0	Areas under flax sown with a non-approved seed variety	- 3 432 900,00	0,00	- 3 432 900,00	1996
GB	Flax & hemp	1 4 0 0	Areas under flax sown with a non-approved seed variety	- 4 664 287,00	0,00	- 4 664 287,00	1997
GB	Flax & hemp	1 4 0 2	Areas under flax sown with a non-approved seed variety	- 75 097,00	0,00	- 75 097,00	1996
GB	Flax & hemp	1 4 0 2	Areas under hemp harvested before the regulation stage	- 126 860,00	0,00	- 126 860,00	1997
GB	Flax & hemp	1 4 0 2	Areas under hemp harvested before the regulation stage	- 57 156,00	0,00	- 57 156,00	1998
			Total	- 11 275 998,26	0,00	- 11 275 998,26	
GR	LS premiums	2 1 2 0	2 % deduction from premium amounts by producers' associations	- 122 538 672,00	0,00	- 122 538 672,00	1996
GR	LS premiums	2 1 2 0	2 % deduction from premium amounts by producers' associations	- 137 718 050,00	0,00	- 137 718 050,00	1997
GR	LS premiums	3 8 0 4	2 % deduction from premium amounts by producers' associations	- 2 323 755,00	0,00	- 2 323 755,00	1996
GR	LS premiums	2 1 2 0	Non-implementation / completion of IACS	- 710 766 847,00	- 706 271 709,00	- 4 495 138,00	1998
GR	LS premiums	2 1 2 2	2 % deduction from premium amounts by producers' associations	- 98 132 825,00	0,00	- 98 132 825,00	1996
GR	LS premiums	2 1 2 2	2 % deduction from premium amounts by producers' associations	- 103 227 670,00	0,00	- 103 227 670,00	1997
GR	LS premiums	2 1 2 2	Non-implementation / completion of IACS	- 687 904 126,00	- 677 561 371,00	- 10 342 755,00	1998
GR	LS premiums	2 1 2 5	2 % deduction from premium amounts by producers' associations	- 45 447 197,00	0,00	- 45 447 197,00	1996

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
GR	LS premiums	2 1 2 5	2 % deduction from premium amounts by producers' associations	- 50 742 593,00	0,00	- 50 742 593,00	1997
GR	LS premiums	2 1 2 5	Non-implementation / completion of IACS	- 383 816 678,00	- 378 073 276,00	- 5 743 402,00	1998
GR	LS premiums	2 1 2 8	Late payments (1357/96)	- 237 098 402,00	- 237 098 402,00	0,00	1997
GR	LS premiums	2 1 2 8	Amounts paid after deadline (1357/96)	- 350 000 000,00	0,00	- 350 000 000,00	1997
GR	Financial audit	Various	Amounts paid after deadline	- 141 667 389,00	- 141 667 389,00	0,00	1998
GR	Other correct.	1 8 5	Public storage — Non-compliance with tolerance for rice stock level	0,00	- 336 850 330,00	- 336 850 330,00	1998
GR	Arable crops	Various	IACS shortcomings	- 26 482 863 795,00	- 2 780 000 000,00	- 23 702 863 795,00	96-98
GR	Arable crops	5 0 1 0	Poor quality of checks and supervision	- 134 771 782,00	0,00	- 134 771 782,00	1996
			Total	- 29 689 019 781,00	- 5 257 522 477,00	- 24 431 497 304,00	
IE	Acc. measures	5 0 1 2	Afforestation aid not eligible	- 2 261 302,00	0,00	- 2 261 302,00	1997
IE	Acc. measures	5 0 1 2	Afforestation aid not eligible	- 1 553 930,00	0,00	- 1 553 930,00	1998
IE	Arable crops	Various	Insufficient number and quality of on-the-spot checks	- 3 676 356,06	0,00	- 3 676 356,06	1997
IE	Arable crops	Various	Insufficient number and quality of on-the-spot checks	- 1 888 951,49	0,00	- 1 888 951,49	1998
IE	Arable crops	5 0 1 0	Insufficient number of on-the-spot checks	- 605 312,00	0,00	- 605 312,00	1996
IE	Arable crops	5 0 1 0	Insufficient number of on-the-spot checks	- 581 830,00	0,00	- 581 830,00	1997
			Total	- 10 567 681,55	0,00	- 10 567 681,55	
IT	LS premiums	2 1 2 0	Non-compliance min. inspection rate (m.year 1993/94)	- 28 779 000,00	0,00	- 28 779 000,00	1997



Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
IT	LS premiums	2 1 2 1	Non-compliance min. inspection rate (m.year 1993/94)	- 1 319 000,00	0,00	- 1 319 000,00	1997
IT	LS premiums	2 1 2 2	Non-compliance min. inspection rate (m.year 1993/94)	- 30 027 000,00	0,00	- 30 027 000,00	1997
IT	LS premiums	2 1 2 5	Non-compliance min. inspection rate (m.year 1993/94)	- 19 884 000,00	0,00	- 19 884 000,00	1997
IT	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 14 047 087 681,00	0,00	- 14 047 087 681,00	1997
IT	Acc. measures	5 0 1 1	Poor IACS application — agricultural measures	- 1 463 099 816,00	0,00	- 1 463 099 816,00	1998
IT	Acc. measures	5 0 1 1	Poor quality of on-the-spot checks — agricultural measures	- 1 869 624 141,00	0,00	- 1 869 624 141,00	1996
IT	Acc. measures	5 0 1 1	Poor quality of on-the-spot checks — agricultural measures	- 2 648 023 278,00	0,00	- 2 648 023 278,00	1997
IT	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 392 378 641,00	0,00	- 392 378 641,00	1997
IT	Acc. measures	5 0 1 2	Poor IACS application — forestry measures	- 1 792 214 580,00	0,00	- 1 792 214 580,00	1998
IT	Financial audit	Various	Failure to observe payment time-limits	- 16 039 762 616,00	- 16 041 762 616,00	2 000 000,00	1998
IT	Arable crops	1 0 6 0	Inadequate checks on non-food set-aside	- 2 967 359 313,00	0,00	- 2 967 359 313,00	1996
IT	Arable crops	1 0 6 0	Inadequate checks on non-food set-aside	- 1 560 236 430,00	0,00	- 1 560 236 430,00	1997
IT	SOA 1997	1 2 1 0	Over-estimate of olive oil production	- 16 209 740,00	0,00	- 16 209 740,00	1997
			Total	- 42 876 005 236,00	- 16 041 762 616,00	- 26 834 242 620,00	
NL	Milk	2 0 2 4	Non-compliance with Reg. 2921/90 and Council Directive 83/417	- 1 868 346,00	0,00	- 1 868 346,00	1996
NL	LS premiums	2 1 2 0	Control system not in conformity with rules	- 1 026 838,11	0,00	- 1 026 838,11	1998

Member State	Sector	Budget heading	Reason	Expenditure to be excluded from financing (national currency)	Deductions already made (national currency)	Financial effects of this Decision (national currency)	Financial year
NL	LS premiums	2 1 2 0	Control system not in conformity with rules	- 435 032,46	0,00	- 435 032,46	1999
NL	LS premiums	2 1 2 0	Insufficient number of on-the-spot checks	- 1 249 792,53	0,00	- 1 249 792,53	1998
NL	LS premiums	2 1 2 0	Insufficient number of on-the-spot checks	- 1 230 725,28	0,00	- 1 230 725,28	1999
			Total	- 5 810 734,38	0,00	- 5 810 734,38	
PT	Acc. measures	5 0 1 1	No cross-check with IACS — agricultural measures	- 61 106 985,00	0,00	- 61 106 985,00	1997
PT	Acc. measures	5 0 1 1	No cross-check with IACS — agricultural measures	- 85 165 852,00	0,00	- 85 165 852,00	1998
PT	LS premiums	2 1 2 0	Non implementation / completion of IACS	- 197 252 000,00	0,00	- 197 252 000,00	1997
PT	LS premiums	2 1 2 0	Non implementation / completion of IACS	- 421 781 000,00	- 421 127 296,00	- 653 704,00	1998
PT	LS premiums	2 1 2 1	Non implementation / completion of IACS	- 65 166 000,00	- 65 083 640,00	- 82 360,00	1998
PT	LS premiums	2 1 2 2	Deficient control regime and non application of sanctions	- 198 026 000,00	0,00	- 198 026 000,00	1997
PT	LS premiums	2 1 2 2	Deficient control regime and non application of sanctions	- 213 526 000,00	- 213 134 594,00	- 391 406,00	1998
PT	LS premiums	2 1 2 5	Non implementation / completion of IACS	- 33 792 000,00	0,00	- 33 792 000,00	1997
PT	LS premiums	2 1 2 5	Non implementation / completion of IACS	- 120 074 000,00	- 143 677 810,00	23 603 810,00	1998
PT	LS premiums	2 1 2 5	Deficient control regime and non-application of sanctions	- 19 847 000,00	0,00	- 19 847 000,00	1997
PT	LS premiums	2 1 2 5	Deficient control regime and non-application of sanctions	- 23 890 000,00	0,00	- 23 890 000,00	1998
			Total	- 1 439 626 837,00	- 843 023 340,00	- 596 603 497,00	