

COMMISSION IMPLEMENTING DECISION**of 9 July 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) 4479)***(only the Czech, Danish, Dutch, English, Finnish, French, German, Hungarian, Italian, Latvian, Polish, Portuguese, Slovenian, Spanish and Swedish texts are authentic)**

(2014/458/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 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 Regulation (EC) No 1258/1999 and Regulation (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 twenty-four 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 Court of Justice in cases pending on 15 March 2014 and relating to its content,

⁽¹⁾ OJ L 160, 26 6 1999, p. 103.⁽²⁾ OJ L 209, 11 8 2005, p. 1.

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 Belgium, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Latvia, Hungary, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 9 July 2014.

For the Commission
Dacian CIOLOŞ
Member of the Commission

ANNEX

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|--------------------------|--|----------------|--|----------|---|------------|---------------------|-------------|---------------------|
| BUDGET ITEM: 6701 | | | | | | | | | |
| BE | Other Direct Aid — Bovines | 2010 | Payments for ineligible animals and incorrect application of sanctions | ONE- OFF | | EUR | - 133 335,00 | 0,00 | - 133 335,00 |
| BE | Other Direct Aid — Bovines | 2011 | Payments for ineligible animals and incorrect application of sanctions | ONE- OFF | | EUR | - 62 275,00 | 0,00 | - 62 275,00 |
| BE | Other Direct Aid — Bovines | 2012 | Payments for ineligible animals and incorrect application of sanctions | ONE- OFF | | EUR | - 110 550,00 | 0,00 | - 110 550,00 |
| TOTAL BE | | | | | | EUR | - 306 160,00 | 0,00 | - 306 160,00 |
| CZ | Other Direct Aid — Article 68- 72 of Reg 73/2009 | 2011 | Undue payments and non- application of reductions/exclusions for animals with irregularities | ONE- OFF | | EUR | - 4 195,16 | 0,00 | - 4 195,16 |
| CZ | Other Direct Aid — Article 68- 72 of Reg 73/2009 | 2012 | Undue payments and non- application of reductions/exclusions for animals with irregularities | ONE- OFF | | EUR | - 68,74 | 0,00 | - 68,74 |
| TOTAL CZ | | | | | | EUR | - 4 263,90 | 0,00 | - 4 263,90 |
| DE | Decoupled Direct Aids | 2008 | lack of extrapolation in case of overdeclaration below 3 % | ONE- OFF | | EUR | - 106 694,14 | 0,00 | - 106 694,14 |
| DE | Decoupled Direct Aids | 2009 | lack of extrapolation in case of overdeclaration below 3 % | ONE- OFF | | EUR | - 104 776,14 | 0,00 | - 104 776,14 |
| DE | Decoupled Direct Aids | 2009 | deficiencies in the measurement tolerance | ONE- OFF | | EUR | - 56 327,48 | 0,00 | - 56 327,48 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|-----------------------|----------------|---|-----------|--------|------------|-----------------------|-------------|-----------------------|
| DE | Decoupled Direct Aids | 2010 | lack of extrapolation in case of overdeclaration below 3 % | ONE- OFF | | EUR | - 72 254,33 | 0,00 | - 72 254,33 |
| DE | Decoupled Direct Aids | 2010 | deficiencies in the measurement tolerance | ONE- OFF | | EUR | - 56 781,05 | 0,00 | - 56 781,05 |
| TOTAL DE | | | | | | EUR | - 396 833,14 | 0,00 | - 396 833,14 |
| DK | Decoupled Direct Aids | 2011 | On- the- spot check weaknesses | FLAT RATE | 2,00 % | EUR | - 1 529 693,10 | 0,00 | - 1 529 693,10 |
| DK | Decoupled Direct Aids | 2011 | Retroactive recoveries and incorrect treatment of payment entitlements | ONE- OFF | | EUR | - 69 494,00 | 0,00 | - 69 494,00 |
| DK | Decoupled Direct Aids | 2012 | On- the- spot check weaknesses | FLAT RATE | 2,00 % | EUR | - 1 489 167,20 | 0,00 | - 1 489 167,20 |
| DK | Decoupled Direct Aids | 2012 | Retroactive recoveries and incorrect treatment of payment entitlements | ONE- OFF | | EUR | - 3 654,00 | 0,00 | - 3 654,00 |
| TOTAL DK | | | | | | EUR | - 3 092 008,30 | 0,00 | - 3 092 008,30 |
| ES | Fishery Measures | 2004 | Not conclusive administrative controls, deficiencies in on- the- spot controls and external audit | FLAT RATE | 5,00 % | EUR | - 185 468,74 | 0,00 | - 185 468,74 |
| ES | Fishery Measures | 2005 | Not conclusive administrative controls, deficiencies in on- the- spot controls and external audit | FLAT RATE | 5,00 % | EUR | - 253 547,34 | 0,00 | - 253 547,34 |
| ES | Fishery Measures | 2006 | Not conclusive administrative controls, deficiencies in on- the- spot controls and external audit | FLAT RATE | 2,00 % | EUR | - 117 708,85 | 0,00 | - 117 708,85 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|-----------------------|----------------|--|-----------|--------|------------|-----------------------|-------------------|-----------------------|
| ES | Decoupled Direct Aids | 2010 | Weaknesses in the administrative controls, on- the- spot checks and recoveries | ONE- OFF | | EUR | - 53 541,40 | 0,00 | - 53 541,40 |
| ES | Decoupled Direct Aids | 2011 | Weaknesses in the administrative controls, on- the- spot checks and recoveries | ONE- OFF | | EUR | - 368,20 | 0,00 | - 368,20 |
| ES | Cross Compliance | 2009 | Leniency of the sanctioning system, CY2008 | ONE- OFF | | EUR | - 191 873,53 | - 383,75 | - 191 489,78 |
| ES | Cross Compliance | 2009 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | - 790 454,36 | - 218,52 | - 790 235,84 |
| ES | Cross Compliance | 2009 | Partial and ineffective check of many SMRs, CY2010 | FLAT RATE | 2,00 % | EUR | - 24 049,41 | 0,00 | - 24 049,41 |
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | - 638,55 | 0,00 | - 638,55 |
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2009 | FLAT RATE | 2,00 % | EUR | - 781 951,76 | - 1 002,96 | - 780 948,80 |
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2010 | FLAT RATE | 2,00 % | EUR | - 30,92 | 0,00 | - 30,92 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | - 117,27 | 0,00 | - 117,27 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2009 | FLAT RATE | 2,00 % | EUR | - 570,44 | 0,00 | - 570,44 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2010 | FLAT RATE | 2,00 % | EUR | - 824 194,02 | 0,00 | - 824 194,02 |
| TOTAL ES | | | | | | EUR | - 3 224 514,79 | - 1 605,23 | - 3 222 909,56 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|-----------------------|----------------|---|-----------|--------|------------|-----------------------|-------------|-----------------------|
| FI | Decoupled Direct Aids | 2010 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 289 992,10 | 0,00 | - 289 992,10 |
| FI | Decoupled Direct Aids | 2011 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 961 208,71 | 0,00 | - 961 208,71 |
| FI | Decoupled Direct Aids | 2012 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 1 384 610,18 | 0,00 | - 1 384 610,18 |
| TOTAL FI | | | | | | EUR | - 2 635 810,99 | 0,00 | - 2 635 810,99 |
| FR | Milk — Schoolmilk | 2009 | late on- the- spot control for School milk scheme (school year 2008– 2009) | FLAT RATE | 5,00 % | EUR | - 290 282,58 | 0,00 | - 290 282,58 |
| FR | Milk — Schoolmilk | 2010 | late on- the- spot control for School milk scheme (school year 2008– 2009) | FLAT RATE | 5,00 % | EUR | - 351 047,94 | 0,00 | - 351 047,94 |
| FR | Milk — Schoolmilk | 2011 | late on- the- spot control for School milk scheme (school year 2008– 2009) | FLAT RATE | 5,00 % | EUR | - 1 610,58 | 0,00 | - 1 610,58 |
| FR | Milk — Schoolmilk | 2012 | late on- the- spot control for School milk scheme (school year 2008– 2009) | FLAT RATE | 5,00 % | EUR | - 474,30 | 0,00 | - 474,30 |
| FR | Entitlements | 2010 | irregular allocations of the national reserve and consolidation of the forage areas | FLAT RATE | 10,00% | EUR | - 5 938 076,49 | 0,00 | - 5 938 076,49 |
| FR | Entitlements | 2010 | irregular allocations of the national reserve and consolidation of the forage areas | ONE- OFF | | EUR | - 2 584 040,40 | 0,00 | - 2 584 040,40 |
| FR | Entitlements | 2011 | irregular allocations of the national reserve and consolidation of the forage areas | FLAT RATE | 10,00% | EUR | - 3 176 345,75 | 0,00 | - 3 176 345,75 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|--|----------------|--|-----------|--------|------------|------------------------|--------------|------------------------|
| FR | Entitlements | 2011 | irregular allocations of the national reserve and consolidation of the forage areas | ONE- OFF | | EUR | - 2 584 032,47 | 0,00 | - 2 584 032,47 |
| FR | Entitlements | 2012 | irregular allocations of the national reserve and consolidation of the forage areas | FLAT RATE | 10,00% | EUR | - 3 176 345,75 | 0,00 | - 3 176 345,75 |
| FR | Entitlements | 2012 | irregular allocations of the national reserve and consolidation of the forage areas | ONE- OFF | | EUR | - 2 584 031,62 | 0,00 | - 2 584 031,62 |
| TOTAL FR | | | | | | EUR | - 20 686 287,88 | 0,00 | - 20 686 287,88 |
| GB | Decoupled Direct Aids | 2011 | Weaknesses in LPIS and on- the- spot checks | ONE- OFF | | EUR | - 2 563 473,00 | 0,00 | - 2 563 473,00 |
| TOTAL GB | | | | | | EUR | - 2 563 473,00 | 0,00 | - 2 563 473,00 |
| IT | Fruit and Vegetables — Tomato Processing | 2008 | Weaknesses in administrative and accounting checks; No reconciling records held by producer organisations and processors with the accounts required under national law | FLAT RATE | 5,00 % | EUR | - 2 332 156,30 | - 932 862,52 | - 1 399 293,78 |
| IT | Fruit and Vegetables — Tomato Processing | 2010 | Weaknesses in administrative and accounting checks; No reconciling records held by producer organisations and processors with the accounts required under national law | FLAT RATE | 5,00 % | EUR | 720,02 | 0,00 | 720,02 |
| IT | Irregularities | 2012 | Lack of information on the undertaken recovery actions | ONE- OFF | | EUR | - 2 362 005,73 | 0,00 | - 2 362 005,73 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|-----------------------|----------------|---|-----------|--------|------------|-----------------------|---------------------|-----------------------|
| IT | Irregularities | 2012 | Negligence in the recovery procedure | ONE- OFF | | EUR | - 1 283 164,95 | 0,00 | - 1 283 164,95 |
| IT | Irregularities | 2012 | Non- reporting in Annex III | ONE- OFF | | EUR | - 1 460 976,88 | 0,00 | - 1 460 976,88 |
| TOTAL IT | | | | | | EUR | - 7 437 583,84 | - 932 862,52 | - 6 504 721,32 |
| LV | Decoupled Direct Aids | 2011 | Weaknesses following the obvious errors and in the on- the- spot checks with errors below 3 % | ONE- OFF | | EUR | - 15 324,30 | 0,00 | - 15 324,30 |
| LV | Decoupled Direct Aids | 2012 | Weaknesses following the obvious errors and in the on- the- spot checks with errors below 3 % | ONE- OFF | | EUR | - 3 399,21 | 0,00 | - 3 399,21 |
| LV | Cross Compliance | 2009 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | - 254 163,51 | 0,00 | - 254 163,51 |
| LV | Cross Compliance | 2010 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | - 181 777,79 | 0,00 | - 181 777,79 |
| LV | Cross Compliance | 2010 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | - 179,81 | 0,00 | - 179,81 |
| LV | Cross Compliance | 2011 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | - 100,05 | 0,00 | - 100,05 |
| LV | Cross Compliance | 2011 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | 14,86 | 0,00 | 14,86 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|-----------------------|----------------|---|-----------|--------|------------|-----------------------|-------------|-----------------------|
| LV | Cross Compliance | 2011 | Deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2010 | ONE- OFF | | EUR | - 2 230,28 | 0,00 | - 2 230,28 |
| LV | Cross Compliance | 2012 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | - 0,19 | 0,00 | - 0,19 |
| TOTAL LV | | | | | | EUR | - 457 160,28 | 0,00 | - 457 160,28 |
| SE | Decoupled Direct Aids | 2010 | Weaknesses in LPIS, CY 2009 | ONE- OFF | | EUR | - 1 117 986,60 | 0,00 | - 1 117 986,60 |
| SE | Decoupled Direct Aids | 2011 | Weaknesses in LPIS, CY 2010 | ONE- OFF | | EUR | - 15 591,00 | 0,00 | - 15 591,00 |
| TOTAL SE | | | | | | EUR | - 1 133 577,60 | 0,00 | - 1 133 577,60 |
| SI | Decoupled Direct Aids | 2010 | Weakness in verification of small parcels to respect the definition of agricultural parcels | FLAT RATE | 5,00 % | EUR | - 85 780,08 | - 2 203,29 | - 83 576,79 |
| SI | Decoupled Direct Aids | 2010 | Non- extrapolation of control result in case of difference below 3 % | ONE- OFF | | EUR | - 1 771,90 | - 10,97 | - 1 760,93 |
| SI | Decoupled Direct Aids | 2011 | Weakness in verification of small parcels to respect the definition of agricultural parcels | FLAT RATE | 5,00 % | EUR | - 115 956,46 | 0,00 | - 115 956,46 |
| SI | Decoupled Direct Aids | 2011 | Non- extrapolation of control result in case of difference below 3 % | ONE- OFF | | EUR | - 6 376,67 | - 7,62 | - 6 369,05 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-------------------|-----------------------|----------------|---|-----------|--------|------------|------------------------|---------------------|------------------------|
| SI | Decoupled Direct Aids | 2012 | Weakness in verification of small parcels to respect the definition of agricultural parcels | FLAT RATE | 5,00 % | EUR | - 131 269,23 | 0,00 | - 131 269,23 |
| SI | Decoupled Direct Aids | 2012 | Non- extrapolation of control result in case of difference below 3 % | ONE- OFF | | EUR | - 6 506,76 | - 7,78 | - 6 498,98 |
| TOTAL SI | | | | | | EUR | - 347 661,10 | - 2 229,66 | - 345 431,44 |
| TOTAL 6701 | | | | | | EUR | - 42 285 334,82 | - 936 697,41 | - 41 348 637,41 |

BUDGET ITEM: 6711

| | | | | | | | | | |
|-----------------|--|------|--|-----------|--------|------------|---------------------|-------------|---------------------|
| DK | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2011 | On- the- spot check weaknesses | FLAT RATE | 2,00 % | EUR | - 138 216,28 | 0,00 | - 138 216,28 |
| DK | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2012 | On- the- spot check weaknesses | FLAT RATE | 2,00 % | EUR | - 114 814,02 | 0,00 | - 114 814,02 |
| TOTAL DK | | | | | | EUR | - 253 030,30 | 0,00 | - 253 030,30 |
| ES | Cross Compliance | 2009 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | - 25 382,59 | 0,00 | - 25 382,59 |
| ES | Cross Compliance | 2009 | Partial and ineffective check of many SMRs, CY2009 | FLAT RATE | 2,00 % | EUR | - 1 341,72 | 0,00 | - 1 341,72 |
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | 18,14 | 0,00 | 18,14 |
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2009 | FLAT RATE | 2,00 % | EUR | - 34 511,04 | 0,00 | - 34 511,04 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|--|----------------|--|-----------|--------|------------|-----------------------|-------------|-----------------------|
| ES | Cross Compliance | 2010 | Partial and ineffective check of many SMRs, CY2010 | FLAT RATE | 2,00 % | EUR | - 317,20 | 0,00 | - 317,20 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2008 | FLAT RATE | 2,00 % | EUR | - 36,65 | 0,00 | - 36,65 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2009 | FLAT RATE | 2,00 % | EUR | - 69,84 | 0,00 | - 69,84 |
| ES | Cross Compliance | 2011 | Partial and ineffective check of many SMRs, CY2010 | FLAT RATE | 2,00 % | EUR | - 39 292,14 | 0,00 | - 39 292,14 |
| TOTAL ES | | | | | | EUR | - 100 933,04 | 0,00 | - 100 933,04 |
| FI | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2010 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 132 350,41 | 0,00 | - 132 350,41 |
| FI | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2011 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 449 325,95 | 0,00 | - 449 325,95 |
| FI | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2012 | Weaknesses in LPIS, on- the- spot checks and calculation of reductions | ONE- OFF | | EUR | - 558 189,31 | 0,00 | - 558 189,31 |
| TOTAL FI | | | | | | EUR | - 1 139 865,67 | 0,00 | - 1 139 865,67 |
| GB | Rural Development EAFRD Axis 2 (2007- 2013, area related measures) | 2011 | Weaknesses in LPIS and on- the- spot checks | ONE- OFF | | EUR | - 614 769,00 | 0,00 | - 614 769,00 |
| TOTAL GB | | | | | | EUR | - 614 769,00 | 0,00 | - 614 769,00 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|---|----------------|--|-----------|--------|------------|---------------------|-------------|---------------------|
| HU | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2009 | inadequate key control — support paid to ineligible beneficiaries (compulsory training not attended) | FLAT RATE | 10,00% | EUR | – 131 333,83 | 0,00 | – 131 333,83 |
| HU | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2010 | inadequate key control — support paid to ineligible beneficiaries (compulsory training not attended) | FLAT RATE | 10,00% | EUR | – 149 391,75 | 0,00 | – 149 391,75 |
| HU | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2011 | inadequate key control — support paid to ineligible beneficiaries (compulsory training not attended) | FLAT RATE | 10,00% | EUR | – 42 101,65 | 0,00 | – 42 101,65 |
| HU | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2012 | inadequate key control — support paid to ineligible beneficiaries (compulsory training not attended) | FLAT RATE | 10,00% | EUR | – 60 885,25 | 0,00 | – 60 885,25 |
| TOTAL HU | | | | | | EUR | – 383 712,48 | 0,00 | – 383 712,48 |
| LV | Cross Compliance | 2009 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | – 212 566,45 | 0,00 | – 212 566,45 |
| LV | Cross Compliance | 2010 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | – 92 731,87 | 0,00 | – 92 731,87 |
| LV | Cross Compliance | 2010 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | 1 146,35 | 0,00 | 1 146,35 |
| LV | Cross Compliance | 2011 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | 249,48 | 0,00 | 249,48 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-----------------|---|----------------|---|-----------|--------|------------|-----------------------|-------------|-----------------------|
| LV | Cross Compliance | 2011 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | 425,78 | 0,00 | 425,78 |
| LV | Cross Compliance | 2012 | 2 GAEC not defined, deficiencies in checks for SMR4 and tolerance applied for SMR7, CY 2009 | FLAT RATE | 2,00 % | EUR | 106,22 | 0,00 | 106,22 |
| LV | Cross Compliance | 2012 | 4 GAEC not defined, incorrect calculation of sanction, CY 2008 | FLAT RATE | 5,00 % | EUR | 183,03 | 0,00 | 183,03 |
| TOTAL LV | | | | | | EUR | - 303 187,46 | 0,00 | - 303 187,46 |
| PL | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2009 | Lack of selection criteria | FLAT RATE | 5,00 % | EUR | - 16 237,92 | 0,00 | - 16 237,92 |
| PL | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2010 | Lack of selection criteria | FLAT RATE | 5,00 % | EUR | - 2 189 601,12 | 0,00 | - 2 189 601,12 |
| PL | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2011 | Lack of selection criteria | FLAT RATE | 5,00 % | EUR | - 2 290 180,19 | 0,00 | - 2 290 180,19 |
| PL | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2012 | Lack of selection criteria | FLAT RATE | 5,00 % | EUR | - 1 175 231,69 | 0,00 | - 1 175 231,69 |
| PL | Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007–2013) | 2013 | Lack of selection criteria | FLAT RATE | 5,00 % | EUR | - 172 311,40 | 0,00 | - 172 311,40 |
| TOTAL PL | | | | | | EUR | - 5 843 562,32 | 0,00 | - 5 843 562,32 |

| MS | Measure | Financial Year | Reason | Type | % | Currency | Amount | Deductions | Financial impact |
|-------------------|--|----------------|-----------------------------|-----------|--------|------------|------------------------|-----------------------|------------------------|
| PT | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2008 | late on– the– spot checks | FLAT RATE | 5,00 % | EUR | – 81 992,88 | – 81 992,88 | 0,00 |
| PT | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2009 | late on– the– spot checks | FLAT RATE | 5,00 % | EUR | – 3 374 908,49 | – 2 911 944,67 | – 462 963,82 |
| PT | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2009 | late on– the– spot checks | FLAT RATE | 2,00 % | EUR | – 353 974,42 | 0,00 | – 353 974,42 |
| PT | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2010 | late on– the– spot checks | FLAT RATE | 2,00 % | EUR | – 213 427,37 | 0,00 | – 213 427,37 |
| PT | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2010 | late on– the– spot checks | FLAT RATE | 5,00 % | EUR | – 1 682 133,84 | – 1 446 076,06 | – 236 057,78 |
| TOTAL PT | | | | | | EUR | – 5 706 437,00 | – 4 440 013,61 | – 1 266 423,39 |
| SE | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2010 | Weaknesses in LPIS, CY 2009 | ONE– OFF | | EUR | – 190 380,00 | 0,00 | – 190 380,00 |
| SE | Rural Development EAFRD Axis 2 (2007– 2013, area related measures) | 2011 | Weaknesses in LPIS, CY 2010 | ONE– OFF | | EUR | – 143 719,00 | 0,00 | – 143 719,00 |
| TOTAL SE | | | | | | EUR | – 334 099,00 | 0,00 | – 334 099,00 |
| TOTAL 6711 | | | | | | EUR | – 14 679 596,27 | – 4 440 013,61 | – 10 239 582,66 |