

Commission Decision of 8 December 2008 excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) and under the European Agricultural Guarantee Fund (EAGF) (notified under document number C(2008) 7820) (only the Danish, Dutch, English, Estonian, Finnish, French, Greek, Italian, Latvian, Portuguese, Slovenian, Spanish and Swedish texts are authentic) (2008/960/EC)

COMMISSION DECISION

of 8 December 2008

excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) and under the European Agricultural Guarantee Fund (EAGF)

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(2008/960/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 report issued on the outcome has 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 Community 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 and the European Agricultural Guarantee Fund, hereinafter referred to as EAGF.
- (5) The amounts that are not recognised as being chargeable to the EAGGF Guarantee Section and the EAGF 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 Community 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 11 September 2008 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 or under the EAGF shall be excluded from Community financing because it does not comply with Community rules.

Article 2

This Decision is addressed to the Kingdom of Denmark, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Kingdom of the Netherlands, the Portuguese Republic, the Republic of Slovenia, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 8 December 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX

BUDGET ITEM 6 7 0 1

MS	Measure	FY	Reason for correction	Type	%	Currency	Amount	Deduction already made	Financial impact
CY	Financial audit — late payments	2005	Failure to meet payment deadlines	one-off		EUR	-307 476,09	0,0	-307 476,09
CY	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-15 492,01	0,0	-15 492,01
TOTAL CY							-322 968,1	0,0	-322 968,1
DK	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	-5 152,13	-5 152,13	0,0
DK	Meat premiums — ewes and goats	2003	Weakness in on-the-spot checks	one-off	2,0	DKK	-259 091,35	0,0	-259 091,35
DK	Meat premiums — ewes and goats	2003	Ineligible payments to farmers with less than 10 premium rights, non-application of sanctions	one-off		DKK	-36 000,0	0,0	-36 000,0
DK	Meat premiums — ewes and goats	2003	Ineligible payments to farmers with less than 10 premium rights, non-	one-off		DKK	-5 470,0	0,0	-5 470,0

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			application of sanctions						
DK	Meat premiums — ewes and goats	2004	Weakness in on- the- spot checks	one-off	2,0	DKK	-260 526,93	0,0	-260 526,93
DK	Meat Premiums — ewes and goats	2004	Ineligible payments to farmers with less than 10 premium rights, non- application of sanctions	one-off		DKK	-7 953,0	0,0	-7 953,0
DK	Meat premiums — ewes and goats	2005	Weakness in on- the- spot checks	one-off	2,00	DKK	-251 525,26	0,0	-251 525,27
DK	Meat premiums — ewes and goats	2005	Ineligible payments to farmers with less than 10 premium rights	ponctuelle		DKK	-6 876,0	0,0	-6 876,0
DK	Meat premiums — ewes and goats	2006	Weakness in on- the- spot checks	one-off	2,0	DKK	-1 113,18	0,0	-1 113,18
TOTAL DK (EUR)							-5 152,13	-5 152,13	0,0
TOTAL DK (DKK)							-828 555,71	0,0	-828 555,73
EE	Direct payments	2005	Absence of control of	one-off	5,0	EUR	-53 048,53	0,0	-53 048,53

			GAEC issues						
EE	Direct payments	2005	Late parcel identification and control of eligibility; application of undue tolerance	one-off		EUR	-8 354,58	0,0	-8 354,58
TOTAL EE							-61 403,11	0,0	-61 403,11
ES	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-2 841 217,5	-2 841 217,5	0,0
ES	Financial audit — overshooting	2006	Overshooting of financial ceilings	one-off		EUR	-12 065,99	0,0	-12 065,99
ES	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	2 414 475,7	2 414 475,7	0,0
ES	Fruit and vegetables — peaches and pears processing	2006	Weaknesses in reporting of the quantities	one-off		EUR	-344 930,75	0,0	-344 930,75
ES	Public storage of sugar	2006	Erroneous declaration in e-Faudit system	one-off		EUR	-393 000,0	0,0	-393 000,0
ES	RD guarantee accompanying measures (non-area related)	2005	Weaknesses in key and ancillary controls	one-off	2,0	EUR	-3 595,0	0,0	-3 595,0
ES	RD guarantee	2006	Weaknesses in key	one-off	2,0	EUR	-207 884,0	0,0	-207 884,0

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	accompanying measures (non-area related)		and ancillary controls						
ES	RD guarantee accompanying measures (non-area related)	2006	Weaknesses in key and ancillary controls	one-off	5,0	EUR	-288 357,0	0,0	-288 357,0
ES	RD guarantee accompanying measures (area related)	2004	Cross-checks with IACS not formalised, weaknesses in supervision of administrative controls	one-off	5,0	EUR	-14 615,0	0,0	-14 615,0
ES	RD guarantee accompanying measures (area related)	2005	Cross-checks with IACS not formalised, weaknesses in supervision of administrative controls	one-off	5,0	EUR	-30 439,0	0,0	-30 439,0
TOTAL ES							-1 721 628,54	-426 741,8	-1 294 886,74
FI	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-42 506,38	-42 506,38	0,0
FI	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	-1 726 188,56	-1 726 188,56	0,0
FI	Meat premiums — ewes	2004	Ineligible payments	one-off		EUR	-339,95	0,0	-339,95

	and goats								
FI	Meat premiums — ewes and goats	2004	Deficiencies in the flock register and in the control of the supporting documents and inappropriate timing of on-the-spot checks	one-off	2,0	EUR	-27 247,15	0,0	-27 247,15
FI	Meat premiums — ewes and goats	2005	Ineligible payments	one-off		EUR	-32,84	0,0	-32,84
FI	Meat premiums — ewes and goats	2005	Deficiencies in the flock register and in the control of the supporting documents and inappropriate timing of on-the-spot checks	one-off	2,0	EUR	-28 736,83	0,0	-28 736,83
FI	Meat premiums — ewes and goats	2006	Ineligible payments	one-off		EUR	-531,54	0,0	-531,54
FI	Meat premiums — ewes	2006	Deficiencies in the flock register	one-off	2,0	EUR	-28 844,64	0,0	-28 844,64

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	and goats		and in the control of the supporting documents and inappropriate timing of on-the-spot checks					
TOTAL FI						-1 854 427,9	-1 768 694,94	-85 732,96
FR	Wine — restructuring	2001	Reimbursement following annulment of Commission Decision 2005/579/EC by the judgment of the Court of Justice in case T-370/05	one-off	EUR	1 865 093,29	0,0	1 865 093,29
FR	Wine — restructuring	2002	Reimbursement following annulment of Commission Decision 2005/579/EC by the judgment of the Court of Justice in case T-370/05	one-off	EUR	7 090 032,97	0,0	7 090 032,97
FR	Wine — restructuring	2003	Reimbursement following annulment of	one-off	EUR	4 563 995,79	0,0	4 563 995,79

			Commission Decision 2005/579/EC by the judgment of the Court of Justice in case T-370/05						
FR	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-68 057,71	-68 057,71	0,0
FR	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	6 570 774,75	6 570 774,75	0,0
FR	Fruit and vegetables — nuts (other measures)	2005	Ineligible expenditure, non-application of sanction	one-off		EUR	-103 178,78	0,0	-103 178,78
FR	Fruit and vegetables — nuts (other measures)	2006	Ineligible expenditure, non-application of sanction	one-off		EUR	-20 217,77	0,0	-20 217,77
FR	Fruit and vegetables — operational funds	2002	Ineligible expenditure, non-application of sanction	one-off		EUR	-59 992,28	0,0	-59 992,28
FR	Fruit and vegetables — operational funds	2003	Ineligible expenditure, non-application of sanction	one-off		EUR	-679 369,4	0,0	-679 369,4
FR	Fruit and vegetables — operational funds	2004	Ineligible expenditure, non-application	one-off		EUR	-1 027 984,81	0,0	-1 027 984,81

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			of sanction						
FR	Fruit and vegetables — operational funds	2004	Ineligible expenditure, non-application of sanction	one-off	5,0	EUR	-1 304 495,63	0,0	-1 304 495,63
FR	Fruit and vegetables — operational funds	2005	Ineligible expenditure, non-application of sanction	ponctuelle		EUR	-19 291 685,69	0,0	-19 291 685,69
FR	Fruit and vegetables — operational funds	2005	Ineligible expenditure, non-application of sanction	one-off	5,0	EUR	-1 572 466,41	0,0	-1 572 466,41
FR	Fruit and vegetables — operational funds	2005	Ineligible expenditure, non-application of sanction	one-off	10,0	EUR	-44 313,03	0,0	-44 313,03
FR	Fruit and vegetables — operational funds	2006	Ineligible expenditure, non-application of sanction	ponctuelle		EUR	-16 287 142,74	0,0	-16 287 142,74
FR	Fruit and vegetables — operational funds	2006	Ineligible expenditure, non-application of sanction	one-off	5,0	EUR	-1 195 302,78	0,0	-1 195 302,78
FR	Fruit and vegetables — operational funds	2006	Ineligible expenditure, non-application of sanction	one-off	10,0	EUR	-35 982,74	0,0	-35 982,74
FR	Fruit and vegetables —	2005	Certain recognition criteria	one-off	10,0	EUR	-110 942,38	0,0	-110 942,38

	Producer groups		not fulfilled						
FR	Fruit and vegetables — Producer groups	2006	Certain recognition criteria not fulfilled	one-off	10,0	EUR	-78 515,09	0,0	-78 515,09
FR	Fruit and vegetables — withdrawals	2005	Ineligible expenditure, non-application of sanction	one-off		EUR	-514 054,0	0,0	-514 054,0
FR	Fruit and vegetables — withdrawals	2006	Ineligible expenditure, non-application of sanction	one-off		EUR	-271 574,01	0,0	-271 574,01
FR	IT Audit — general controls audit	2004	Difference between the number of animals for which aid has been paid and animals for which the aid should have been paid.	one-off		EUR	-10 785,1	0,0	-10 785,1
FR	IT Audit — general controls audit	2005	Difference between the number of animals for which aid has been paid	one-off		EUR	-24 879,3	0,0	-24 879,3

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			and animals for which the aid should have been paid.						
FR	IT Audit — general controls audit	2006	Difference between the number of animals for which aid has been paid and animals for which the aid should have been paid.	one-off		EUR	-26 907,72	0,0	-26 907,72
FR	Meat premiums — ewes and goats	2003	Weaknesses in the application of sanctions	one-off	2,0	EUR	-6 341 113,15	0,0	-6 341 113,15
FR	Meat premiums — ewes and goats	2004	Weaknesses in the application of sanctions	one-off	2,0	EUR	-749 598,96	0,0	-749 598,96
FR	Meat premiums — ewes and goats	2005	Weaknesses in the application of sanctions	one-off	2,0	EUR	-3 500 199,46	0,0	-3 500 199,46
FR	Meat premiums — ewes and goats	2006	Weaknesses in the application of sanctions	one-off	2,0	EUR	-3 409 359,12	0,0	-3 409 359,13

TOTAL FR							-36 638 221,26	6 502 717,04	-43 140 938,32
GB	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-84 719 103,39	-84 719 103,39	0,0
GB	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	-3 631,78	-3 631,78	0,0
GB	Cross compliance	2006	Deficiencies in applying the sanctions for non-compliances with SMR 2	one-off	0,06	GBP	-258 049,93	0,0	-258 049,93
GB	Cross compliance	2006	Minimum rate of OTSC was not achieved	one-off	0,3	GBP	-4 618 521,99	0,0	-4 618 521,99
GB	Fruit and vegetables — operational funds	2003	Weaknesses in key controls	one-off	5,0	GBP	-58 457,0	0,0	-58 457,0
GB	Fruit and vegetables — operational funds	2004	Weaknesses in key controls	one-off	5,0	GBP	-633 224,0	0,0	-633 224,0
GB	Fruit and vegetables — operational funds	2005	Weaknesses in key controls	one-off	5,0	GBP	-847 207,0	0,0	-847 207,0
GB	Fruit and vegetables — operational funds	2006	Weaknesses in key controls	one-off	5,0	GBP	-462 110,0	0,0	-462 110,0
GB	Fruit and vegetables —	2003	Weaknesses in the control	one-off		GBP	-558 146,0	0,0	-558 146,0

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	producer groups		system concerning the recognition of recently created producers' organisations					
GB	Fruit and vegetables — producer groups	2004	Weaknesses in control system concerning producers' organisation created before 2002 (not providing technical means)	set-off	GBP	-6 228 894,0	0,0	-6 228 894,0
GB	Fruit and vegetables — producer groups	2005	Weaknesses in control system concerning producers' organisation created before 2002 (not providing technical means)	set-off	GBP	-8 637 752,0	0,0	-8 637 752,0
GB	Fruit and vegetables — producer groups	2006	Weaknesses in control system concerning producers' organisation created before 2002 (not providing technical means)	set-off	GBP	-4 777 965,0	0,0	-4 777 965,0

GB	Exceptional measure	2003	Payments for ineligible animals made as a result of control weaknesses	one-off	2,0	GBP	-200 749,0	0,0	-200 749,0
GB	Exceptional measure	2004	Payments for ineligible animals made as a result of control weaknesses	one-off	2,0	GBP	-473 831,0	0,0	-473 831,0
GB	Exceptional measure	2005	Payments for ineligible animals made as a result of control weaknesses	one-off	2,0	GBP	-262 024,0	0,0	-262 024,0
TOTAL GB (EUR)							-84 722 735,17	-84 722 735,17	0,0
TOTAL GB (GBP)							-28 016 930,92	0,0	-28 016 930,92
GR	Cotton	2002	Exceeding eligible level of production	one-off	5,0	EUR	-27 731 557,37	0,0	-27 731 557,37
GR	Cotton	2003	Exceeding eligible level of production	one-off		EUR	-4 870 264,97	0,0	-4 870 264,97
GR	Cotton	2003	Insufficient controls of environmental conditions	one-off	5,0	EUR	-32 655 464,17	0,0	-32 655 464,17

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GR	Cotton	2004	Exceeding eligible level of production	one-off		EUR	-2 143 945,63	0,0	-2 143 945,63
GR	Financial audit — late payments	2005	Failure to meet payment deadlines	one-off		EUR	-4 521 536,62	-4 678 975,85	157 439,23
GR	Financial audit — overshooting	2004	Overshooting of financial ceilings	one-off		EUR	-6 326 450,77	-151 597,3	-6 174 853,47
GR	Financial audit — overshooting	2005	Overshooting of financial ceilings	one-off		EUR	-233 613,43	-7 621,91	-225 991,52
GR	Fruit and vegetables — citrus processing	2005	Payments by cheque. Weaknesses in administrative and accounting controls.	one-off	10,0	EUR	-2 289 213,0	0,0	-2 289 213,0
GR	Fruit and vegetables — citrus processing	2006	Payments by cheque. Weaknesses in administrative and accounting controls.	one-off	10,0	EUR	-385 748,0	0,0	-385 748,0
GR	Meat premiums — bovines	2003	Weaknesses in the I&R database and the on-the-spot checks	one-off	10,0	EUR	-9 445 037,7	0,0	-9 445 037,71
GR	Meat premiums — bovines	2004	Weaknesses in the I&R database and the on-the-	one-off	5,0	EUR	-3 639 136,55	0,0	-3 639 136,55

			spot checks						
GR	Meat premiums — bovines	2004	Weaknesses in the I&R database and the on-the-spot checks	one-off	10,0	EUR	-1 872 425,62	0,0	-1 872 425,62
GR	Meat premiums — bovines	2005	Weaknesses in the I&R database and the on-the-spot checks	one-off	5,0	EUR	-85 029,84	0,0	-85 029,85
GR	Meat premiums — bovines	2005	Weaknesses in the I&R database and the on-the-spot checks	one-off	10,0	EUR	460 487,38	0,0	460 487,38
GR	Meat premiums — bovines	2006	Weaknesses in the I&R database and the on-the-spot checks	one-off	5,0	EUR	162 160,27	0,0	162 160,27
GR	Meat premiums — bovines	2006	Weaknesses in the I&R database and the on-the-spot checks	one-off	10,0	EUR	77 552,14	0,0	77 552,14
GR	Olive oil — production aid	2003	Recurrent deficiencies in controls of plantations, mills	one-off	15,0	EUR	-289 062,31	0,0	-289 062,31

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			and yields						
GR	Olive oil — production aid	2004	Recurrent deficiencies in controls of plantations, mills and yields	one-off	15,0	EUR	-81 190 095,29	0,0	-81 190 095,29
GR	Olive oil — production aid	2005	Recurrent deficiencies in controls of plantations, mills and yields	one-off	10,0	EUR	-235 809,09	0,0	-235 809,09
GR	Olive oil — production aid	2005	Recurrent deficiencies in controls of plantations, mills and yields	one-off	15,0	EUR	-1 265 993,69	0,0	-1 265 993,69
GR	Olive oil — production aid	2006	Recurrent deficiencies in controls of plantations, mills and yields	one-off	10,0	EUR	-34 325,0	0,0	-34 325,0
GR	Olive oil — production aid	2006	Recurrent deficiencies in controls of plantations, mills and yields	one-off	15,0	EUR	-626 085,4	0,0	-626 085,4

TOTAL GR							-179 140 594,66	-4 838 195,06	-174 302 399,62
IE	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-93 944,01	-93 944,01	0,0
IE	Financial audit — overshooting	2006	Overshooting of financial ceilings	one-off		EUR	-136 003,53	0,0	-136 003,53
IE	Fruit and vegetables — operational funds	2004	Ineligible expenditure	one-off		EUR	-1 479 118,94	0,0	-1 479 118,94
IE	Fruit and vegetables — operational funds	2005	Ineligible expenditure	one-off		EUR	-731 899,67	0,0	-731 899,67
TOTAL IE							-2 440 966,15	-93 944,01	-2 347 022,14
IT	Financial audit — late payments	2005	Failure to meet payment deadlines	one-off		EUR	-12 020 178,75	-12 411 322,67	391 143,82
IT	Financial audit — late payments	2006	Failure to meet payment deadlines	one-off		EUR	-44 999 501,14	-50 877 193,9	5 877 692,76
IT	Financial audit — overshooting	2006	Overshooting of financial ceilings	one-off		EUR	431 931,77	431 931,77	0,0
IT	Olive oil — production aid	2003	Recurrent deficiencies in controls of plantations, mills and yields	one-off	10,0	EUR	-69 502 963,67	0,0	-69 502 963,67
IT	Olive oil —	2004	Recurrent deficiencies in	one-off	5,0	EUR	-33 962 143,6	0,0	-33 962 143,6

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	production aid		controls of plantations, mills and yields						
IT	Olive oil — production aid	2004	Recurrent deficiencies in controls of plantations, mills and yields	one-off	10,0	EUR	-388 003,29	0,0	-388 003,29
IT	Olive oil — production aid	2005	Recurrent deficiencies in controls of plantations, mills and yields	one-off	5,0	EUR	-390 610,81	0,0	-390 610,81
IT	Olive oil — production aid	2005	Recurrent deficiencies in controls of plantations, mills and yields, weaknesses of SIG register	one-off	10,0	EUR	-736 915,95	0,0	-736 915,95
IT	Olive oil — production aid	2006	Recurrent deficiencies in controls of plantations, mills and yields	one-off	5,0	EUR	-269 650,53	0,0	-269 650,53
IT	Olive oil — production aid	2006	Recurrent deficiencies in controls of	one-off	10,0	EUR	-285 788,56	0,0	-285 788,56

			plantations, mills and yields, weaknesses of SIG register						
IT	Promotion measures	2004	Late payments and weaknesses in key controls	one-off	10,0	EUR	-267 629,3	0,0	-267 629,3
IT	Promotion measures	2004	Late payments and weaknesses in key controls	one-off		EUR	-438 250,4	0,0	-438 250,4
IT	Promotion measures	2005	Late payments and weaknesses in key controls	one-off	10,0	EUR	-550 739,86	0,0	-550 739,86
IT	Promotion measures	2005	Late payments and weaknesses in key controls	one-off		EUR	-899 332,0	0,0	-899 332,0
IT	Promotion measures	2006	Late payments and weaknesses in key controls	one-off	10,0	EUR	-822 921,46	0,0	-822 921,46
IT	Promotion measures	2006	Late payments and weaknesses in key controls	one-off		EUR	-1 343 791,6	0,0	-1 343 791,6
IT	Promotion measures	2007	Late payments and weaknesses in key controls	one-off	10,0	EUR	-135 044,28	0,0	-135 044,28

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IT	Promotional measures	2007	Late payments and weaknesses in key controls	one-off		EUR	-220 520,88	0,0	-220 520,88
IT	RD guarantee accompanying measures (area related)	2004	Weaknesses in control reports	one-off	2,0	EUR	-303 451,0	0,0	-303 451,0
IT	RD guarantee accompanying measures (area related)	2004	Weaknesses in control reports	one-off	2,0	EUR	-188 845,0	0,0	-188 845,0
IT	RD guarantee accompanying measures (area related)	2005	Weaknesses in control reports	one-off	2,0	EUR	-319 213,0	0,0	-319 213,0
IT	RD guarantee accompanying measures (area related)	2005	Weaknesses in control reports	one-off	2,0	EUR	-146 966,0	0,0	-146 966,0
TOTAL IT							-167 760 529,32	-62 856 584,8	-104 903 944,62
LV		2007	Inaccurate calculation of sanctions	ponctuelle		LVL	-7 877,26	0,0	-7 877,26
TOTAL LV							-7 877,26	0,0	-7 877,26
NL	Financial audit — late payments	2006	Failure to meet payment deadlines	one-off		EUR	-137 870,39	-137 870,39	0,0
NL	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-74 874,44	-74 874,44	0,0

NL	Financial audit — overshooting	2005	Overshooting of financial ceilings	one-off		EUR	-183 554,0	0,0	-183 554,0
NL	Financial audit — overshooting	2006	Overshooting of financial ceilings	one-off		EUR	-4 382 373,6	-4 382 373,6	0,0
NL	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	-124 315,72	-124 315,72	0,0
TOTAL NL							-4 902 988,15	-4 719 434,15	-183 554,0
PT	Financial audit — late payments	2007	Failure to meet payment deadlines	one-off		EUR	-14 191,28	-14 191,28	0,0
PT	Financial audit — overshooting	2007	Overshooting of financial ceilings	one-off		EUR	-268 925,46	-268 925,46	0,0
PT	Food aid within the Community	2006	Ineligible expenses and erroneous declaration in e-Faudit system	one-off		EUR	-13 741,7	0,0	-13 741,7
PT	Food aid within the Community	2007	Ineligible expenses	one-off		EUR	-2 197,3	0,0	-2 197,3
PT	Fruit and vegetables — bananas	2004	Weaknesses in accountancy and control systems of producers' organisations in Madeira.	one-off	5,0	EUR	-48 193,97	0,0	-48 193,97
PT	Fruit and	2005	Weaknesses in	one-off	5,0	EUR	-247 262,07	0,0	-247 262,07

Status: This is the original version (as it was originally adopted).

	vegetables — bananas		accountancy and control systems of producers' organisations in Madeira.						
TOTAL PT							-594 511,78	-283 116,74	-311 395,04
SE	Meat premiums — bovines	2003	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	2,0	SEK	-22 378 863,88	0,0	-22 378 863,88
SE	Meat premiums — bovines	2003	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	5,0	SEK	-20 284 766,35	0,0	-20 284 766,35
SE	Meat premiums — bovines	2004	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of	one-off	2,0	SEK	-21 595 488,8	0,0	-21 595 488,8

			forage area						
SE	Meat premiums — bovines	2004	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	5,0	SEK	-19 650 275,7	0,0	-19 650 275,71
SE	Meat premiums — bovines	2005	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	2,0	SEK	-23 046 504,52	0,0	-23 046 504,52
SE	Meat premiums — bovines	2005	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	5,0	SEK	-19 591 659,24	0,0	-19 591 659,24
SE	Meat premiums — bovines	2006	High level of anomalies, insufficient on-the spot checks,	one-off	2,0	SEK	-43 931,84	0,0	-43 931,84

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			inadequate controls of eligibility of forage area						
SE	Meat premiums — bovines	2006	High level of anomalies, insufficient on-the spot checks, inadequate controls of eligibility of forage area	one-off	5,0	SEK	-52 328,54	0,0	-52 328,54
TOTAL SE							-126 643 818,88	0,0	-126 643 818,89
SI	Certificates	2005	Most likely error	one-off		EUR	-5 416,1	0,0	-5 416,1
TOTAL SI							-5 416,1	0,0	-5 416,1

- (1) [OJ L 160, 26.6.1999, p. 103.](#)
- (2) [OJ L 209, 11.8.2005, p. 1.](#)