

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2015/103

of 16 January 2015

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

(notified under document C(2015) 53)

(Only the Bulgarian, Czech, Dutch, English, Estonian, French, German, Hungarian, Italian, Lithuanian, Romanian and Spanish, texts are authentic)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 31 of Council Regulation (EC) No 1290/2005 ⁽²⁾ and as from 1 January 2015 in accordance with Article 52 of Regulation (EU) No 1306/2013 the Commission is to carry out the necessary verifications, communicate to the Member States the results of those 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) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law 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 EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to 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 Union law 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 of the European Union in cases pending on 1 September 2014,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

HAS ADOPTED THIS DECISION:

Article 1

The amounts set out in the Annex and related to expenditure incurred by the Member States' accredited paying agencies and declared under the EAGF or the EAFRD shall be excluded from Union financing.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, the Republic of Estonia, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, Hungary, the Kingdom of Netherlands, the Republic of Austria, Romania, and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 16 January 2015.

For the Commission
Phil HOGAN
Member of the Commission

Budget Item: 05070107

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Financial audit — Over-shooting	2012	Exceeding of financial ceiling	ONE-OFF	0,00 %	EUR	– 63 830,47	– 63 830,47	0,00
	Financial audit — Late payments and payment deadlines	2012	Late payments	ONE-OFF	0,00 %	EUR	– 273 941,77	– 514 631,58	240 689,81
					Total GB:	EUR	– 337 772,24	– 578 462,05	240 689,81
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Starch	2003	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	5 295 327,28	0,00	5 295 327,28
	Starch	2004	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	5 424 788,14	0,00	5 424 788,14
	Starch	2005	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	5 871 686,22	0,00	5 871 686,22
	Starch	2006	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	5 973 168,71	0,00	5 973 168,71
	Other Direct Aid — Potato Starch	2007	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	2 103 632,94	0,00	2 103 632,94
	Starch (2007+)	2007	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	955 503,06	0,00	955 503,06
	Other Direct Aid — Potato Starch	2008	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	2 431 551,73	0,00	2 431 551,73

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Starch (2007+)	2008	reimbursement following the judgement of Court of Justice in case T-16/11	FLAT RATE	10,00 %	EUR	891 491,23	0,00	891 491,23
					Total NL:	EUR	28 947 149,31	0,00	28 947 149,31

Totals by Budget Item: 05070107

Currency	Amount	Deductions	Financial Impact
EUR	28 609 377,07	– 578 462,05	29 187 839,12

Budget Item: 6701

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Entitlements	2011	Consolidation of alpine pasture and multiple annual instalments	ONE-OFF	0,00 %	EUR	– 276 374,35	0,00	– 276 374,35
	Entitlements	2012	Consolidation of alpine pasture and multiple annual instalments	ONE-OFF	0,00 %	EUR	– 293 850,15	0,00	– 293 850,15
	Entitlements	2013	Consolidation of alpine pasture and multiple annual instalments	ONE-OFF	0,00 %	EUR	– 301 013,79	0,00	– 301 013,79
AT	Cross Compliance	2012	Deficiencies in sanctions for SMR7 and leniency in sanctioning for GAECs, CY 2011	ONE-OFF	0,00 %	EUR	– 76 849,71	0,00	– 76 849,71
	Cross Compliance	2010	GAEC on landscape features not effectively controlled, CY 2009	FLAT RATE	5,00 %	EUR	– 13 484,40	0,00	– 13 484,40

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	GAEC on landscape features not effectively controlled, CY 2010	FLAT RATE	5,00 %	EUR	– 14 441,58	0,00	– 14 441,58
	Cross Compliance	2012	GAEC on landscape features not effectively controlled, CY 2011	FLAT RATE	5,00 %	EUR	– 14 393,70	0,00	– 14 393,70
	Cross Compliance	2010	No systematic follow-up of minor non-compliances, CY 2009	FLAT RATE	2,00 %	EUR	– 5,14	0,00	– 5,14
	Cross Compliance	2011	No systematic follow-up of minor non-compliances, CY 2010	FLAT RATE	2,00 %	EUR	– 246,74	0,00	– 246,74
	Cross Compliance	2012	No systematic follow-up of minor non-compliances, CY 2011	FLAT RATE	2,00 %	EUR	– 755,78	0,00	– 755,78
	Cross Compliance	2010	Weakness in cross-reporting, deficiencies in sanctions for SMR7 and leniency in sanctioning for GAECs, CY 2009	ONE-OFF	0,00 %	EUR	– 47 399,01	0,00	– 47 399,01
	Cross Compliance	2011	Weakness in cross-reporting, deficiencies in sanctions for SMR7 and leniency in sanctioning for GAECs, CY 2010	ONE-OFF	0,00 %	EUR	– 91 372,17	0,00	– 91 372,17
					Total AT:	EUR	– 1 130 186,52	0,00	– 1 130 186,52

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Cross Compliance	2008	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 3 389,17	0,00	– 3 389,17
	Cross Compliance	2009	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 1 856,51	0,00	– 1 856,51
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 89,72	0,00	– 89,72
	Cross Compliance	2009	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 527 302,79	0,00	– 527 302,79
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 568,84	0,00	– 568,84
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 20,77	0,00	– 20,77
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2009	FLAT RATE	2,00 %	EUR	– 538 273,49	0,00	– 538 273,49
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2009	FLAT RATE	2,00 %	EUR	– 94,12	0,00	– 94,12

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2010	FLAT RATE	2,00 %	EUR	– 535 293,19	– 794,71	– 534 498,48
					Total BE:	EUR	– 1 606 888,60	– 794,71	– 1 606 093,89
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Wine — Restructuring	2010	ineligible restructuring measure	ONE-OFF	0,00 %	EUR	– 16 046,31	0,00	– 16 046,31
	Wine — Restructuring	2011	ineligible restructuring measure	ONE-OFF	0,00 %	EUR	– 27 397,90	0,00	– 27 397,90
	Wine — Restructuring	2012	ineligible restructuring measure	ONE-OFF	0,00 %	EUR	– 97 089,53	0,00	– 97 089,53
	Wine — Restructuring	2013	ineligible restructuring measure	ONE-OFF	0,00 %	EUR	– 33 338,19	0,00	– 33 338,19
BG	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Non-application of regulatory exclusions	ONE-OFF	0,00 %	EUR	– 370 455,39	– 18 522,77	– 351 932,62
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Non-application of regulatory exclusions	ONE-OFF	0,00 %	EUR	– 381 206,05	– 19 060,30	– 362 145,75
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Non-application of regulatory exclusions	ONE-OFF	0,00 %	EUR	– 248 886,64	– 12 444,33	– 236 442,31
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Undue payments, OTSC weaknesses, insufficient control report template	FLAT RATE	5,00 %	EUR	– 521 954,26	0,00	– 521 954,26
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Undue payments, OTSC weaknesses, insufficient control report template	FLAT RATE	5,00 %	EUR	– 808 560,83	0,00	– 808 560,83

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Undue payments, OTSC weaknesses, insufficient control report template	FLAT RATE	5,00 %	EUR	– 995 079,95	0,00	– 995 079,95
BG	Decoupled Direct Aids	2010	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	5,00 %	EUR	– 13 598 952,95	0,00	– 13 598 952,95
	Decoupled Direct Aids	2011	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	5,00 %	EUR	– 77 724,05	0,00	– 77 724,05
BG	Decoupled Direct Aids	2011	Weaknesses in LPIS-GIS, CY 2010	FLAT RATE	5,00 %	EUR	– 14 660 582,12	0,00	– 14 660 582,12
	Decoupled Direct Aids	2012	Weaknesses in LPIS-GIS, CY 2010	FLAT RATE	5,00 %	EUR	– 7 964,58	0,00	– 7 964,58
					Total BG:	EUR	– 31 845 238,75	– 50 027,40	– 31 795 211,35
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Wine — Restructuring	2010	non-eligible forms of protection of vineyards against wild birds	ONE-OFF	0,00 %	EUR	– 690 350,42	0,00	– 690 350,42
	Wine — Restructuring	2011	non-eligible forms of protection of vineyards against wild birds	ONE-OFF	0,00 %	EUR	– 865 307,63	0,00	– 865 307,63
	Wine — Restructuring	2012	non-eligible forms of protection of vineyards against wild birds	ONE-OFF	0,00 %	EUR	– 567 540,99	0,00	– 567 540,99
					Total CZ:	EUR	– 2 123 199,04	0,00	– 2 123 199,04
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Fruit and Vegetables — Operational Programmes	2010	ineligible expenditures for construction of a storage facility	ONE-OFF	0,00 %	EUR	– 430 654,77	0,00	– 430 654,77

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2009	Weakness in a control on recognition criterion for producer organisations	FLAT RATE	5,00 %	EUR	– 77 966,78	0,00	– 77 966,78
	Fruit and Vegetables — Operational Programmes	2010	Weakness in a control on recognition criterion for producer organisations	FLAT RATE	5,00 %	EUR	– 153 735,28	0,00	– 153 735,28
	Fruit and Vegetables — Operational Programmes	2011	Weakness in a control on recognition criterion for producer organisations	FLAT RATE	5,00 %	EUR	– 70 057,05	0,00	– 70 057,05
DE	Cross Compliance	2009	Leniency of the sanctions for SMR7, CY 2008	ONE-OFF	0,00 %	EUR	– 190 178,10	– 379,60	– 189 798,50
	Cross Compliance	2010	Leniency of the sanctions for SMR7, CY 2009	ONE-OFF	0,00 %	EUR	– 150 339,66	– 300,08	– 150 039,58
	Cross Compliance	2011	Leniency of the sanctions for SMR7, CY 2010	ONE-OFF	0,00 %	EUR	– 158 485,49	– 316,34	– 158 169,15
	Cross Compliance	2009	Weaknesses in the control of SMR7, CY 2008	FLAT RATE	2,00 %	EUR	– 3 929 816,78	– 126,22	– 3 929 690,56
	Cross Compliance	2010	Weaknesses in the control of SMR7, CY 2009	FLAT RATE	2,00 %	EUR	– 3 573 164,56	0,00	– 3 573 164,56
	Cross Compliance	2011	Weaknesses in the control of SMR7, CY 2010	FLAT RATE	2,00 %	EUR	– 3 463 572,31	0,00	– 3 463 572,31
					Total DE:	EUR	– 12 197 970,78	– 1 122,24	– 12 196 848,54
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
EE	Cross Compliance	2010	1 GAEC not defined, limited control on SMR1 and 5, inadequate control of two SMR4 requirements, CY2009	FLAT RATE	2,00 %	EUR	– 123 269,50	0,00	– 123 269,50

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	1 GAEC not defined, limited control on SMR1 and 5, inadequate control of two SMR4 requirements, CY2009	FLAT RATE	2,00 %	EUR	– 1,71	0,00	– 1,71
	Cross Compliance	2012	Limited control on SMR1 and 5, inadequate control of one SMR4 requirements, CY2011	FLAT RATE	2,00 %	EUR	– 163 434,31	0,00	– 163 434,31
	Cross Compliance	2011	Limited control on SMR1 and 5, inadequate control of two SMR4 requirements, no respect of the seven days' deadline for notification, CY2010	FLAT RATE	2,00 %	EUR	– 143 245,25	0,00	– 143 245,25
	Cross Compliance	2012	Limited control on SMR1 and 5, inadequate control of two SMR4 requirements, no respect of the seven days' deadline for notification, CY2010	FLAT RATE	2,00 %	EUR	– 3,33	0,00	– 3,33
	Cross Compliance	2010	No control of SMR6, non-application of sanctions for the late notifications and modification of sanctions, CY2009	ONE-OFF	0,00 %	EUR	– 22 887,71	– 45,78	– 22 841,93
					Total EE:	EUR	– 452 841,81	– 45,78	– 452 796,03
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Decoupled Direct Aids	2009	Ineffectiveness of risk analysis	ONE-OFF	0,00 %	EUR	– 3 586 250,48	0,00	– 3 586 250,48
	Decoupled Direct Aids	2010	Ineffectiveness of risk analysis	ONE-OFF	0,00 %	EUR	– 1 866 977,31	0,00	– 1 866 977,31

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Decoupled Direct Aids	2008	Non-compliance with the eligibility rules on permanent pasture, CY2007	FLAT RATE	2,00 %	EUR	– 389 865,14	– 1 949,33	– 387 915,81
	Decoupled Direct Aids	2008	Non-compliance with the eligibility rules on permanent pasture, CY2007	FLAT RATE	10,00 %	EUR	– 201 023,75	– 1 005,12	– 200 018,63
	Decoupled Direct Aids	2008	Non-compliance with the eligibility rules on permanent pasture, CY2007	FLAT RATE	25,00 %	EUR	– 9 290 513,97	– 46 452,57	– 9 244 061,40
	Decoupled Direct Aids	2009	Non-compliance with the eligibility rules on permanent pasture, CY2008	FLAT RATE	2,00 %	EUR	– 445 642,75	– 2 228,22	– 443 414,53
	Decoupled Direct Aids	2009	Non-compliance with the eligibility rules on permanent pasture, CY2008	FLAT RATE	10,00 %	EUR	– 283 917,17	– 1 419,59	– 282 497,58
	Decoupled Direct Aids	2009	Non-compliance with the eligibility rules on permanent pasture, CY2008	FLAT RATE	25,00 %	EUR	– 10 345 263,99	– 51 726,32	– 10 293 537,67
ES	Decoupled Direct Aids	2007	Deficiencies in LPIS and permanent pasture, CY 2006	ONE-OFF	0,00 %	EUR	– 20 976,39	0,00	– 20 976,39
	Decoupled Direct Aids	2008	Deficiencies in LPIS and permanent pasture, CY 2007	ONE-OFF	0,00 %	EUR	– 1 994,65	0,00	– 1 994,65
	Decoupled Direct Aids	2009	Deficiencies in LPIS and permanent pasture, CY 2008	ONE-OFF	0,00 %	EUR	– 294 932,52	0,00	– 294 932,52

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Cross Compliance	2009	Leniency of the sanctioning system, CY 2008	ONE-OFF	0,00 %	EUR	– 580 604,92	– 479,70	– 580 125,22
ES	Clearance of Accounts — Conformity Clearance	2011	material error	ONE-OFF	0,00 %	EUR	– 18 603,55	0,00	– 18 603,55
					Total ES:	EUR	– 27 326 566,59	– 105 260,85	– 27 221 305,74
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Sugar — Restructuring Fund	2009	Correction due to partial restructuring instead of full restructuring	ONE-OFF	0,00 %	EUR	– 69 980 526,56	0,00	– 69 980 526,56
	Sugar — Restructuring Fund	2009	Correction due to quota reduction instead of full restructuring	ONE-OFF	0,00 %	EUR	– 8 734 375,00	0,00	– 8 734 375,00
	Export refunds — Live animals	2010	procedures not compliant with the export refund regulations	FLAT RATE	15,00 %	EUR	– 94 156,69	0,00	– 94 156,69
	Export refunds — Live animals	2011	procedures not compliant with the export refund regulations	FLAT RATE	15,00 %	EUR	– 120 146,09	0,00	– 120 146,09
	Export refunds — Live animals	2012	procedures not compliant with the export refund regulations	FLAT RATE	15,00 %	EUR	– 33 062,27	0,00	– 33 062,27
FR	Other Direct Aid — Bovines	2008	Late notifications of movement	ONE-OFF	0,00 %	EUR	– 39 685 694,63	– 198 428,46	– 39 487 266,17
	Other Direct Aid — Bovines	2009	Late notifications of movement	ONE-OFF	0,00 %	EUR	– 41 704 273,69	– 208 521,38	– 41 495 752,31
	Other Direct Aid — Bovines	2010	Late notifications of movement	ONE-OFF	0,00 %	EUR	– 41 590 433,76	– 83 423,53	– 41 507 010,23
	Other Direct Aid — Bovines	2011	Late notifications of movement	ONE-OFF	0,00 %	EUR	– 300 981,50	– 618,22	– 300 363,28

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Bovines	2012	Late notifications of movement	ONE-OFF	0,00 %	EUR	– 41 102,74	0,00	– 41 102,74
FR	Decoupled Direct Aids	2009	Weaknesses in functioning of GIS, 1st pillar, CY2008	ONE-OFF	0,00 %	EUR	– 93 510 754,83	0,00	– 93 510 754,83
	Decoupled Direct Aids	2010	Weaknesses in functioning of GIS, 1st pillar, CY2009	ONE-OFF	0,00 %	EUR	– 100 407 258,08	0,00	– 100 407 258,08
	Decoupled Direct Aids	2011	Weaknesses in functioning of GIS, 1st pillar, CY2010	ONE-OFF	0,00 %	EUR	– 136 794 783,91	0,00	– 136 794 783,91
FR	Decoupled Direct Aids	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 137 445 484,49	– 51 680,63	– 137 393 803,86
	Other Direct Aid — Article 68-72 of Reg. 73/2009	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 4 203 961,06	0,00	– 4 203 961,06
	Other Direct Aids	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 1 115 587,10	0,00	– 1 115 587,10
	Other Direct Aid — Seeds	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 39 946,65	– 608,31	– 39 338,34
	Decoupled Direct Aids	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	– 9 630 390,11	0,00	– 9 630 390,11
	Other Direct Aid — Article 68-72 of Reg. 73/2009	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	– 1 576 620,23	0,00	– 1 576 620,23

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aids	2012	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	– 968 446,88	0,01	– 968 446,89
	Decoupled Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 37 597,17	0,00	– 37 597,17
	Other Direct Aid — Article 68-72 of Reg. 73/2009	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 5 914,26	0,00	– 5 914,26
	Other Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	321,53	0,00	321,53
	Other Direct Aid — Seeds	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	2,00 %	EUR	– 1 004,56	0,00	– 1 004,56
	Decoupled Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	– 7 377,43	0,00	– 7 377,43
	Other Direct Aid — Article 68-72 of Reg. 73/2009	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	– 2 858,36	0,00	– 2 858,36
	Other Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2011	FLAT RATE	100,00 %	EUR	105,15	0,00	105,15
	Decoupled Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	2,00 %	EUR	– 137 992 099,19	0,00	– 137 992 099,19

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg. 73/2009	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	2,00 %	EUR	– 4 605 692,86	0,00	– 4 605 692,86
	Other Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	2,00 %	EUR	– 581 825,97	0,00	– 581 825,97
	Decoupled Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	100,00 %	EUR	– 9 587 507,15	0,00	– 9 587 507,15
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	100,00 %	EUR	– 1 648 707,28	0,00	– 1 648 707,28
	Other Direct Aids	2013	Weaknesses in LPIS-GIS, 1st pillar, CY2012	FLAT RATE	100,00 %	EUR	– 930 705,93	0,00	– 930 705,93
FR	Entitlements	2011	Exceeding of the ceiling and incorrect application of the linear reduction	ONE-OFF	0,00 %	EUR	– 51 088 369,44	0,00	– 51 088 369,44
	Entitlements	2012	Exceeding of the ceiling and incorrect application of the linear reduction	ONE-OFF	0,00 %	EUR	– 89 806 974,13	0,00	– 89 806 974,13
					Total FR:	EUR	– 984 274 193,32	– 543 280,52	– 983 730 912,80
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Sugar — Restructuring Fund	2009	Silos in the premises	ONE-OFF	0,00 %	EUR	– 11 709 400,00	0,00	– 11 709 400,00
HU	Fruit and Vegetables — Operational Programmes	2009	Deficient checks of eligibility of expenditure declared in aid applications	FLAT RATE	5,00 %	EUR	– 152 928,36	0,00	– 152 928,36

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	Deficient checks of eligibility of expenditure declared in aid applications	FLAT RATE	5,00 %	EUR	– 182 798,14	0,00	– 182 798,14
	Fruit and Vegetables — Operational Programmes	2011	Deficient checks of eligibility of expenditure declared in aid applications	FLAT RATE	5,00 %	EUR	– 121 313,14	0,00	– 121 313,14
	Fruit and Vegetables — Operational Programmes	2012	Deficient checks of eligibility of expenditure declared in aid applications	FLAT RATE	5,00 %	EUR	– 136 159,80	0,00	– 136 159,80
	Fruit and Vegetables — Operational Programmes	2013	Deficient checks of eligibility of expenditure declared in aid applications	FLAT RATE	5,00 %	EUR	– 114 906,70	0,00	– 114 906,70
					Total HU:	EUR	– 12 417 506,14	0,00	– 12 417 506,14
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Sugar — Restructuring Fund	2007	Not correct interpretation of sugar production	ONE-OFF	0,00 %	EUR	– 68 011 872,95	0,00	– 68 011 872,95
	Sugar — Restructuring Fund	2008	Not correct interpretation of sugar production	ONE-OFF	0,00 %	EUR	– 4 083 338,77	0,00	– 4 083 338,77
	Sugar — Restructuring Fund	2009	Not correct interpretation of sugar production	ONE-OFF	0,00 %	EUR	– 18 403 523,44	0,00	– 18 403 523,44
IT	Fruit and Vegetables — Pre-recognised Producer Groups	2007	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 5 442,56	0,00	– 5 442,56
	Fruit and Vegetables — Citrus Processing	2008	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 25 041,16	0,00	– 25 041,16
	Fruit and Vegetables — Citrus Processing	2008	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	10,00 %	EUR	– 1 790 270,50	0,00	– 1 790 270,50

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Citrus Processing	2008	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	15,00 %	EUR	– 20 819,74	0,00	– 20 819,74
	Fruit and Vegetables — Citrus Processing	2009	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 13 461,76	0,00	– 13 461,76
	Fruit and Vegetables — Citrus Processing	2009	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	15,00 %	EUR	– 1 177 488,95	0,00	– 1 177 488,95
	Fruit and Vegetables — Pre-recognised Producer Groups	2010	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 9 409,76	0,00	– 9 409,76
	Fruit and Vegetables — Citrus Processing	2010	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	15,00 %	EUR	12 880,77	0,00	12 880,77
	Fruit and Vegetables — Pre-recognised Producer Groups	2011	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 3 366,26	0,00	– 3 366,26
	Fruit and Vegetables — Citrus Processing	2012	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	5,00 %	EUR	– 1 261,24	0,00	– 1 261,24
	Fruit and Vegetables — Citrus Processing	2012	weaknesses in the control system concerning the citrus processing scheme and preliminary recognition	FLAT RATE	15,00 %	EUR	427,98	0,00	427,98
IT	Fruit and Vegetables — Citrus Processing	2008	Weaknesses in key controls and failure to apply sanctions	FLAT RATE	10,00 %	EUR	– 1 767 966,48	0,00	– 1 767 966,48

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Citrus Processing	2008	Weaknesses in key controls and failure to apply sanctions	FLAT RATE	15,00 %	EUR	– 7 653,03	0,00	– 7 653,03
	Fruit and Vegetables — Citrus Processing	2009	Weaknesses in key controls and failure to apply sanctions	FLAT RATE	15,00 %	EUR	– 275 541,07	0,00	– 275 541,07
	Fruit and Vegetables — Citrus Processing	2010	Weaknesses in key controls and failure to apply sanctions	FLAT RATE	15,00 %	EUR	3 549,05	0,00	3 549,05
	Fruit and Vegetables — Citrus Processing	2011	Weaknesses in key controls and failure to apply sanctions	FLAT RATE	15,00 %	EUR	2 290,13	0,00	2 290,13
IT	Promotional Measures	2009	Lack of control	FLAT RATE	10,00 %	EUR	– 173 822,13	0,00	– 173 822,13
	Promotional Measures	2009	Late payments	ONE-OFF	0,00 %	EUR	– 701 700,28	0,00	– 701 700,28
	Promotional Measures	2010	Late payments	ONE-OFF	0,00 %	EUR	– 497 130,75	0,00	– 497 130,75
	Promotional Measures	2008	unauthorised extension of the programme concerning the promotion of dairy products in schools	ONE-OFF	0,00 %	EUR	– 103 274,84	– 16 388,37	– 86 886,47
	Promotional Measures	2009	unauthorised extension of the programme concerning the promotion of dairy products in schools	ONE-OFF	0,00 %	EUR	– 258 332,75	0,00	– 258 332,75
IT	Financial audit — Over-shooting	2010	exceeding of ceilings	ONE-OFF	0,00 %	EUR	– 9 590,84	– 9 590,84	0,00
	Financial audit — Late payments and payment deadlines	2010	late payments	ONE-OFF	0,00 %	EUR	– 4 006 192,72	– 4 006 192,72	0,00

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Sugar — Assigned Revenue	2010	sugar temporary restructuring — marketing year 08/09	ONE-OFF	0,00 %	EUR	– 3 821 654,32	– 3 821 654,32	0,00
	Milk — Quota	2010	milk levies	ONE-OFF	0,00 %	EUR	193 832,77	193 832,77	0,00
					Total IT:	EUR	– 104 955 175,60	– 7 659 993,48	– 97 295 182,12
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Decoupled Direct Aids	2008	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	– 4 381 809,55	– 16 050,66	– 4 365 758,89
	Decoupled Direct Aids	2009	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	– 2 406,42	– 4,81	– 2 401,61
	Decoupled Direct Aids	2010	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	– 336,27	– 0,67	– 335,60
	Decoupled Direct Aids	2009	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	– 5 503 048,25	– 19 432,96	– 5 483 615,29
	Decoupled Direct Aids	2010	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	– 2 777,28	– 5,55	– 2 771,73
	Decoupled Direct Aids	2011	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	– 84,89	0,00	– 84,89
					Total LT:	EUR	– 9 890 462,66	– 35 494,65	– 9 854 968,01

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Decoupled Direct Aids	2010	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 60 723 392,19	– 2 629 950,76	– 58 093 441,43
	Other Direct Aid — Energy Crops	2010	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 185 062,92	– 370,13	– 184 692,79
	Other Direct Aids	2010	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 83 561,22	– 7 140,83	– 76 420,39
	Decoupled Direct Aids	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	5,00 %	EUR	– 34 885 948,11	– 765 982,00	– 34 119 966,11
	Other Direct Aids	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	5,00 %	EUR	– 40 279,67	0,00	– 40 279,67
	Decoupled Direct Aids	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 14 498,34	– 29,00	– 14 469,34
	Other Direct Aid — Energy Crops	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 23,62	– 0,05	– 23,57
	Other Direct Aids	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	6,62	0,01	6,61
	Decoupled Direct Aids	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	5,00 %	EUR	– 40 874,57	0,00	– 40 874,57
	Decoupled Direct Aids	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	98 628,64	0,00	98 628,64

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Energy Crops	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	6,51	0,00	6,51
					Total RO:	EUR	– 95 874 998,87	– 3 403 472,76	– 92 471 526,11

Totals by Budget Item: 6701

Currency	Amount	Deductions	Financial Impact
EUR	– 1 284 095 228,68	– 11 799 492,39	– 1 272 295 736,29

Budget Item: 6711

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Lack of verification of all the parcels for Agri Environment measure during the on-the-spot controls	ONE-OFF	0,00 %	EUR	– 172 799,00	0,00	– 172 799,00
					Total AT:	EUR	– 172 799,00	0,00	– 172 799,00
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Cross Compliance	2008	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 132,46	0,00	– 132,46
	Cross Compliance	2009	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 1 653,95	0,00	– 1 653,95

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied and sampling used for land checks, CY2007	FLAT RATE	5,00 %	EUR	– 1,14	0,00	– 1,14
	Cross Compliance	2009	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 1 295,08	0,00	– 1 295,08
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 113,50	0,00	– 113,50
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2008	FLAT RATE	2,00 %	EUR	– 24,08	0,00	– 24,08
	Cross Compliance	2010	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2009	FLAT RATE	2,00 %	EUR	– 3 618,32	0,00	– 3 618,32
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2009	FLAT RATE	2,00 %	EUR	– 319,78	0,00	– 319,78
	Cross Compliance	2011	Weaknesses in SMR 7, 11, 16-18, tolerance applied for SMR4, CY2010	FLAT RATE	2,00 %	EUR	– 6 628,40	0,00	– 6 628,40
					Total BE:	EUR	– 13 786,71	0,00	– 13 786,71

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Complement to direct payment (2007-2013)	2010	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	2,00 %	EUR	– 578 205,77	0,00	– 578 205,77
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	5,00 %	EUR	– 1 056 462,98	0,00	– 1 056 462,98
	Rural Development EAFRD Complement to direct payment (2007-2013)	2011	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	2,00 %	EUR	– 2 261,71	0,00	– 2 261,71
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in LPIS and administrative cross-checks, CY 2009	FLAT RATE	5,00 %	EUR	– 26 659,78	0,00	– 26 659,78
BG	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in LPIS-GIS, RD area-based measures, CY 2010	FLAT RATE	5,00 %	EUR	– 1 053 616,25	0,00	– 1 053 616,25
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Weaknesses in LPIS-GIS, RD area-based measures, CY 2010	FLAT RATE	5,00 %	EUR	27 637,25	0,00	27 637,25
BG	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2009	deficiencies in verification of the compliance with the business plan and in detecting the artificial split of a holding; lack of sanctions	FLAT RATE	10,00 %	EUR	– 1 130 931,01	0,00	– 1 130 931,01
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2010	deficiencies in verification of the compliance with the business plan and in detecting the artificial split of a holding; lack of sanctions	FLAT RATE	10,00 %	EUR	– 2 900 737,58	0,00	– 2 900 737,58

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	deficiencies in verification of the compliance with the business plan and in detecting the artificial split of a holding; lack of sanctions	FLAT RATE	10,00 %	EUR	– 39 805,58	0,00	– 39 805,58
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	deficiencies in verification of the compliance with the business plan and in detecting the artificial split of a holding; lack of sanctions	FLAT RATE	10,00 %	EUR	– 497 441,06	0,00	– 497 441,06
BG	Rural Development EAGGF (2000-2006) — Technical Assistance	2011	non-compliance related to measure 511	ONE-OFF	100,00 %	EUR	– 151 668,00	0,00	– 151 668,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Several non-compliances related to measures M312 and M322	FLAT RATE	10,00 %	EUR	– 10 606 528,94	0,00	– 10 606 528,94
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Several non-compliances related to measures M312 and M322	FLAT RATE	10,00 %	EUR	– 4 401 144,55	0,00	– 4 401 144,55
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Several non-compliances related to measures M312 and M322	FLAT RATE	10,00 %	EUR	– 4 378 829,25	0,00	– 4 378 829,25
BG	Rural Development EAFRD Technical Assistance (2007-2013)	2011	Double charging of meeting costs	ONE-OFF	0,00 %	EUR	– 924,76	0,00	– 924,76
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2010	Not enough checks on eligibility of the beneficiaries	FLAT RATE	10,00 %	EUR	– 85 150,30	0,00	– 85 150,30

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	Not enough checks on eligibility of the beneficiaries	FLAT RATE	10,00 %	EUR	– 284 234,10	0,00	– 284 234,10
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	Not enough checks on eligibility of the beneficiaries	FLAT RATE	10,00 %	EUR	– 639 466,76	0,00	– 639 466,76
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Not enough checks on eligibility of the beneficiaries	FLAT RATE	10,00 %	EUR	– 580 221,14	0,00	– 580 221,14
	Rural Development EAFRD Technical Assistance (2007-2013)	2010	Not sufficient verification of the reasonableness of the costs	FLAT RATE	5,00 %	EUR	– 648,51	0,00	– 648,51
	Rural Development EAFRD Technical Assistance (2007-2013)	2011	Not sufficient verification of the reasonableness of the costs	FLAT RATE	5,00 %	EUR	– 4 495,26	0,00	– 4 495,26
	Rural Development EAFRD Technical Assistance (2007-2013)	2012	Not sufficient verification of the reasonableness of the costs	FLAT RATE	5,00 %	EUR	– 5 406,06	0,00	– 5 406,06
					Total BG:	EUR	– 28 397 202,10	0,00	– 28 397 202,10
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Cross Compliance	2009	Weaknesses in the control of SMR7, CY 2008	FLAT RATE	2,00 %	EUR	– 330 782,29	0,00	– 330 782,29
	Cross Compliance	2010	Weaknesses in the control of SMR7, CY 2009	FLAT RATE	2,00 %	EUR	– 322 006,97	0,00	– 322 006,97

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Weaknesses in the control of SMR7, CY 2010	FLAT RATE	2,00 %	EUR	– 351 121,54	0,00	– 351 121,54
					Total DE:	EUR	– 1 003 910,80	0,00	– 1 003 910,80
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
EE	Cross Compliance	2010	1 GAEC not defined, limited control on SMR1 and 5, inadequate control of two SMR4 requirements, CY2009	FLAT RATE	2,00 %	EUR	– 86 527,00	0,00	– 86 527,00
	Cross Compliance	2011	1 GAEC not defined, limited control on SMR1 and 5, inadequate control of two SMR4 requirements, CY2009	FLAT RATE	2,00 %	EUR	456,86	0,00	456,86
	Cross Compliance	2012	1 GAEC not defined, limited control on SMR1 and 5, inadequate control of two SMR4 requirements, CY2009	FLAT RATE	2,00 %	EUR	603,29	0,00	603,29
	Cross Compliance	2012	Limited control on SMR1 and 5, inadequate control of one SMR4 requirements, CY2011	FLAT RATE	2,00 %	EUR	– 90 866,75	0,00	– 90 866,75
	Cross Compliance	2011	Limited control on SMR1 and 5, inadequate control of two SMR4 requirements, no respect of the seven days' deadline for notification, CY2010	FLAT RATE	2,00 %	EUR	– 89 214,59	0,00	– 89 214,59

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Limited control on SMR1 and 5, inadequate control of two SMR4 requirements, no respect of the seven days' deadline for notification, CY2010	FLAT RATE	2,00 %	EUR	455,76	0,00	455,76
					Total EE:	EUR	- 265 092,43	0,00	- 265 092,43
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in on-the-spot controls	FLAT RATE	2,00 %	EUR	- 1 479,90	0,00	- 1 479,90
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in on-the-spot controls	FLAT RATE	5,00 %	EUR	- 978 849,95	0,00	- 978 849,95
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in on-the-spot controls	ONE-OFF	100,00 %	EUR	- 12 597,37	0,00	- 12 597,37
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in on-the-spot controls	FLAT RATE	2,00 %	EUR	- 1 720,85	0,00	- 1 720,85
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in on-the-spot controls	FLAT RATE	5,00 %	EUR	- 1 096 710,18	0,00	- 1 096 710,18
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in on-the-spot controls	ONE-OFF	100,00 %	EUR	- 32 261,41	0,00	- 32 261,41

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	On-the-spot control weaknesses	FLAT RATE	2,00 %	EUR	– 22 983,32	0,00	– 22 983,32
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	On-the-spot control weaknesses	FLAT RATE	5,00 %	EUR	– 451 758,84	0,00	– 451 758,84
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	On-the-spot control weaknesses	FLAT RATE	2,00 %	EUR	3,22	0,00	3,22
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	On-the-spot control weaknesses	FLAT RATE	5,00 %	EUR	268,60	0,00	268,60
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	On-the-spot control weaknesses	FLAT RATE	2,00 %	EUR	– 21 372,70	0,00	– 21 372,70
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	On-the-spot control weaknesses	FLAT RATE	5,00 %	EUR	– 601 583,12	0,00	– 601 583,12
					Total ES:	EUR	– 3 221 045,82	0,00	– 3 221 045,82
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	Weaknesses in functioning of GIS, 2nd pillar, CY2008	ONE-OFF	0,00 %	EUR	– 14 456 604,50	0,00	– 14 456 604,50
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in functioning of GIS, 2nd pillar, CY2009	ONE-OFF	0,00 %	EUR	– 16 193 248,79	– 14 486 350,16	– 1 706 898,63

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in functioning of GIS, 2nd pillar, CY2010	ONE-OFF	0,00 %	EUR	– 19 491 684,44	0,00	– 19 491 684,44
FR	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in LPIS-GIS, 2nd pillar, CY2011	FLAT RATE	2,00 %	EUR	– 7 299 553,84	– 6 146 925,42	– 1 152 628,42
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Weaknesses in LPIS-GIS, 2nd pillar, CY2011	FLAT RATE	2,00 %	EUR	– 6 946 695,98	– 62 851,32	– 6 883 844,66
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	Weaknesses in LPIS-GIS, 2nd pillar, CY2011	FLAT RATE	2,00 %	EUR	– 20 046,89	0,00	– 20 046,89
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Weaknesses in LPIS-GIS, 2nd pillar, CY2012	FLAT RATE	2,00 %	EUR	– 4 455 428,10	– 11 315,10	– 4 444 113,00
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	Weaknesses in LPIS-GIS, 2nd pillar, CY2012	FLAT RATE	2,00 %	EUR	– 6 185 646,07	0,00	– 6 185 646,07
FR	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Checks on subsidised loans not efficient enough (destroyed files)	EXTRAPO-LATED	2,50 %	EUR	– 450 688,26	0,00	– 450 688,26
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Checks on subsidised loans not efficient enough (destroyed files)	EXTRAPO-LATED	2,50 %	EUR	– 450 688,26	0,00	– 450 688,26

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Checks on subsidised loans not efficient enough (too late audits at banks)	FLAT RATE	5,00 %	EUR	– 200 489,14	0,00	– 200 489,14
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Checks on subsidised loans not efficient enough (too late audits at banks)	FLAT RATE	5,00 %	EUR	– 67 364,26	0,00	– 67 364,26
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Checks on subsidised loans not efficient enough (too late audits at banks)	FLAT RATE	5,00 %	EUR	– 283 029,20	0,00	– 283 029,20
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Checks on subsidised loans not efficient enough (too late audits at banks)	FLAT RATE	5,00 %	EUR	– 97 146,22	0,00	– 97 146,22
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Checks on subsidised loans not efficient enough (incorrect database)	EXTRAPO-LATED	3,50 %	EUR	– 941 086,34	0,00	– 941 086,34
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Checks on subsidised loans not efficient enough (incorrect database)	EXTRAPO-LATED	3,50 %	EUR	– 496 893,06	0,00	– 496 893,06
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Checks on subsidised loans not efficient enough (incorrect database)	EXTRAPO-LATED	3,50 %	EUR	– 463 037,93	0,00	– 463 037,93
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Checks on subsidised loans not efficient enough (incorrect database)	EXTRAPO-LATED	3,50 %	EUR	– 711 789,53	0,00	– 711 789,53

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	lack of procedure to increase on-the-spot checks in case of significant irregularities	FLAT RATE	2,00 %	EUR	- 1 593 202,58	- 338,82	- 1 592 863,76
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	lack of procedure to increase on-the-spot checks in case of significant irregularities	FLAT RATE	5,00 %	EUR	- 22 599 169,32	- 14 045,11	- 22 585 124,21
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	lack of procedure to increase on-the-spot checks in case of significant irregularities	FLAT RATE	2,00 %	EUR	- 2 086 278,69	- 66,59	- 2 086 212,10
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	lack of procedure to increase on-the-spot checks in case of significant irregularities	FLAT RATE	5,00 %	EUR	- 8 979 022,05	- 3,78	- 8 979 018,27
FR	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	lack of verification of the live-stock density calculation during the on-the-spot controls	FLAT RATE	5,00 %	EUR	- 208 364,56	0,00	- 208 364,56
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	lack of verification of the live-stock density calculation during the on-the-spot controls	FLAT RATE	5,00 %	EUR	- 140 966,63	0,00	- 140 966,63
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	lack of verification of the live-stock density calculation during the on-the-spot controls	FLAT RATE	5,00 %	EUR	- 395 152,92	0,00	- 395 152,92
					Total FR:	EUR	- 115 213 277,56	- 20 721 896,30	- 94 491 381,26
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	- 1 478 818,01	- 200 608,66	- 1 278 209,35

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	– 347,40	0,00	– 347,40
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	shortcomings in LPIS-GIS, CY2007	FLAT RATE	3,00 %	EUR	4 533,21	0,00	4 533,21
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	– 2 290 292,11	– 1 030 733,22	– 1 259 558,89
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	– 1 145 968,82	– 1 143 299,68	– 2 669,14
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	shortcomings in LPIS-GIS, CY2008	FLAT RATE	3,00 %	EUR	1 519,76	0,00	1 519,76
					Total LT:	EUR	– 4 909 373,37	– 2 374 641,56	– 2 534 731,81
MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 22 850 154,78	– 6 418 693,16	– 16 431 461,62
	Rural Development EAFRD Complement to direct payment (2007-2013)	2010	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 8 507 107,30	– 1 459 929,21	– 7 047 178,09
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	5,00 %	EUR	– 13 471 514,97	– 2 311 644,65	– 11 159 870,32

MS	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	– 129 773,68	481,74	– 130 255,42
	Rural Development EAFRD Complement to direct payment (2007-2013)	2011	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	10 435,76	0,00	10 435,76
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	5,00 %	EUR	– 1 924 121,26	– 330 203,99	– 1 593 917,27
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	394 552,63	0,00	394 552,63
	Rural Development EAFRD Complement to direct payment (2007-2013)	2012	Weaknesses in the administrative cross-checks and on-the-spot checks	FLAT RATE	10,00 %	EUR	60 445,30	0,00	60 445,30
					Total RO:	EUR	– 46 417 238,30	– 10 519 989,27	– 35 897 249,03

Totals by Budget Item: 6711

Currency	Amount	Deductions	Financial Impact
EUR	– 199 613 726,09	– 33 616 527,13	– 165 997 198,96