

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2016/2018

of 15 November 2016

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(2016) 7232)

(Only the Bulgarian, Danish, Dutch, English, Finnish, French, German, Greek, Hungarian, Italian, Maltese, Latvian, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish 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 (EC) 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 ⁽³⁾.

⁽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).

⁽³⁾ Ares(2016)6109155, 25.10.2016.

- (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 2016,

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 Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Latvia, Hungary, the Republic of Malta, the Kingdom of Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 15 November 2016.

For the Commission
Phil HOGAN
Member of the Commission

Decision: 52

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LV	Cross Compliance	2009	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	212 566,45	0,00	212 566,45
	Cross Compliance	2010	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	92 731,87	0,00	92 731,87
	Cross Compliance	2010	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	- 1 146,35	0,00	- 1 146,35
	Cross Compliance	2011	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	- 249,48	0,00	- 249,48
	Cross Compliance	2011	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	- 425,78	0,00	- 425,78
	Cross Compliance	2012	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	- 106,22	0,00	- 106,22
	Cross Compliance	2012	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	- 183,03	0,00	- 183,03
					Total LV:	EUR	303 187,46	0,00	303 187,46

Currency	Amount	Deductions	Financial Impact
EUR	303 187,46	0,00	303 187,46

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Entitlements	2008	Reimbursement following judgment in case T-107/14	FLAT RATE	10,00 %	EUR	9 935 755,68	4 967 877,84	4 967 877,84
	Entitlements	2009	Reimbursement following judgment in case T-107/14	FLAT RATE	10,00 %	EUR	9 739 243,02	0,00	9 739 243,02
	Entitlements	2010	Reimbursement following judgment in case T-107/14	FLAT RATE	10,00 %	EUR	9 691 976,36	0,00	9 691 976,36
					Total GR:	EUR	29 366 975,06	4 967 877,84	24 399 097,22
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LV	Cross Compliance	2009	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	254 163,51	0,00	254 163,51
	Cross Compliance	2010	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	181 777,79	0,00	181 777,79
	Cross Compliance	2010	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	179,81	0,00	179,81
	Cross Compliance	2011	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	100,05	0,00	100,05
	Cross Compliance	2011	Reimbursement following judgment in case T-661/14	FLAT RATE	5,00 %	EUR	- 14,86	0,00	- 14,86
	Cross Compliance	2012	Reimbursement following judgment in case T-661/14	FLAT RATE	2,00 %	EUR	0,19	0,00	0,19
					Total LV:	EUR	436 206,49	0,00	436 206,49

Currency	Amount	Deductions	Financial Impact
EUR	29 803 181,55	4 967 877,84	24 835 303,71

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Fruit and Vegetables — Operational Programmes	2012	Assets located outside the POs premises or holdings	ONE OFF		EUR	- 1 909 582,50	0,00	- 1 909 582,50
	Fruit and Vegetables — Operational Programmes	2013	Assets located outside the POs premises or holdings	ONE OFF		EUR	- 1 864 938,19	0,00	- 1 864 938,19
	Fruit and Vegetables — Operational Programmes	2012	Ineligible staff costs	ONE OFF		EUR	- 39 738,41	0,00	- 39 738,41
	Fruit and Vegetables — Operational Programmes	2013	Ineligible staff costs	ONE OFF		EUR	- 41 174,87	0,00	- 41 174,87
	Irregularities	2012	Non-accrued/reported interest and delays in the recovery procedure	ONE OFF		EUR	- 24 231,03	0,00	- 24 231,03
	Fruit and Vegetables — Operational Programmes	2012	Unduly recognised POs	ONE OFF		EUR	- 498 721,65	0,00	- 498 721,65
	Fruit and Vegetables — Operational Programmes	2013	Unduly recognised POs	ONE OFF		EUR	- 899 392,44	0,00	- 899 392,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Unduly recognised POs	ONE OFF		EUR	– 915 136,70	0,00	– 915 136,70
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in key control FY2012-3	FLAT RATE	10,00 %	EUR	– 559 871,49	– 244 804,26	– 315 067,23
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in key control FY2012-3	FLAT RATE	10,00 %	EUR	– 776 598,77	– 280 550,55	– 496 048,22
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Weakness in key controls FY 2014 only	FLAT RATE	10,00 %	EUR	– 882 206,97	0,00	– 882 206,97
					Total AT:	EUR	– 8 411 593,02	– 525 354,81	– 7 886 238,21
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Cross Compliance	2013	Application of tolerances and leniency of the sanctioning system — CY 2012	ONE OFF		EUR	– 43 418,70	– 86,84	– 43 331,86
	Cross Compliance	2014	Application of tolerances and leniency of the sanctioning system — CY 2013	ONE OFF		EUR	– 87 826,17	– 175,65	– 87 650,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Application of tolerances and leniency of the sanctioning system — CY 2014	ONE OFF		EUR	- 37 343,34	- 74,68	- 37 268,66
	Cross Compliance	2013	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2012	FLAT RATE	2,00 %	EUR	- 598 444,65	- 256,81	- 598 187,84
	Cross Compliance	2014	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2012	FLAT RATE	2,00 %	EUR	- 193,80	0,00	- 193,80
	Cross Compliance	2014	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2013	FLAT RATE	2,00 %	EUR	- 582 487,99	0,00	- 582 487,99
	Cross Compliance	2015	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2014	FLAT RATE	10,00 %	EUR	- 569 653,02	0,00	- 569 653,02
					Total BE:	EUR	- 1 919 367,67	- 593,98	- 1 918 773,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2014	Financial errors identified by the Certification Body	ONE OFF		EUR	- 6 121,69	0,00	- 6 121,69
	Certification	2014	Financial errors identified by the Certification Body	ONE OFF		EUR	- 2 397,36	0,00	- 2 397,36
	Decoupled Direct Aids	2015	Weakness in the LPIS-GIS — Performance of crosschecks to establish eligibility of the parcel declared (key control)	ONE OFF		EUR	- 65 880,00	0,00	- 65 880,00
	Decoupled Direct Aids	2016	Weakness in the LPIS-GIS — Performance of crosschecks to establish eligibility of the parcel declared (key control)	ONE OFF		EUR	- 72 630,00	0,00	- 72 630,00
					Total DE:	EUR	- 147 029,05	0,00	- 147 029,05
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Certification	2015	Errors detected in the re-performance of OTSC in the EAGF IACS population	ONE OFF		EUR	- 3 163,98	0,00	- 3 163,98
	Certification	2012	Lack of appropriate reaction by DAFA in relation to the company evading the controls	ONE OFF		EUR	- 182 151,60	0,00	- 182 151,60
					Total DK:	EUR	- 185 315,58	0,00	- 185 315,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Recoveries	2008	Amounts not traced back in the authorities' declaration of payments	ONE OFF		EUR	- 57 499,79	0,00	- 57 499,79
	Recoveries	2009	Amounts not traced back in the authorities' declaration of payments	ONE OFF		EUR	- 57 499,79	0,00	- 57 499,79
	Recoveries	2010	Amounts not traced back in the authorities' declaration of payments	ONE OFF		EUR	- 452 132,84	0,00	- 452 132,84
	Recoveries	2011	Amounts not traced back in the authorities' declaration of payments	ONE OFF		EUR	8 118,38	0,00	8 118,38
	Recoveries	2012	Amounts not traced back in the authorities' declaration of payments	ONE OFF		EUR	0,01	0,00	0,01
	Cross Compliance	2012	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2011	FLAT RATE	5,00 %	EUR	- 4 552 942,45	- 821,75	- 4 552 120,70
	Cross Compliance	2013	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2011	FLAT RATE	5,00 %	EUR	- 1 537,30	0,00	- 1 537,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2012	FLAT RATE	5,00 %	EUR	- 3 172,88	- 0,06	- 3 172,82
	Cross Compliance	2013	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2012	FLAT RATE	5,00 %	EUR	- 4 507 539,72	- 84 158,35	- 4 423 381,37
	Fruit and Vegetables — Operational Programmes	2008	Environmental Management of Packaging (EMP)	FLAT RATE	5,00 %	EUR	- 10 582,61	- 10 396,61	- 186,00
	Fruit and Vegetables — Operational Programmes	2009	Environmental Management of Packaging (EMP)	FLAT RATE	5,00 %	EUR	- 850 590,17	- 813 343,56	- 37 246,61
	Fruit and Vegetables — Operational Programmes	2010	Environmental Management of Packaging (EMP)	FLAT RATE	5,00 %	EUR	- 9 872,42	- 8 618,07	- 1 254,35
	Fruit and Vegetables — Operational Programmes	2011	Environmental Management of Packaging (EMP)	FLAT RATE	5,00 %	EUR	- 2 382,39	- 2 266,08	- 116,31
	Fruit and Vegetables — Operational Programmes	2012	Environmental Management of Packaging (EMP)	FLAT RATE	5,00 %	EUR	- 343,30	0,00	- 343,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2014	Extrapolated error for EAGF non-IACS population	ONE OFF		EUR	- 830,81	0,00	- 830,81
	Cross Compliance	2014	Incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2013	ONE OFF		EUR	- 688 407,59	- 30 146,05	- 658 261,54
	Certification	2014	Known error identified in the EAGF IACS population. SPS	ONE OFF		EUR	- 353 214,35	- 1 807,35	- 351 407,00
	Certification	2012	Non-eligible sugar restructuring aid	ONE OFF		EUR	- 1 361 413,12	- 5 268,22	- 1 356 144,90
	Fruit and Vegetables — Operational programmes incl withdrawals	2009	Undue aid payments for leasing arrangements	ONE OFF	0,00 %	EUR	- 13 336,00	- 3 289,74	- 10 046,26
	Fruit and Vegetables — Operational Programmes	2009	Weaknesses in eligibility of expenditure	ONE OFF		EUR	- 29 641,68	- 1 870,43	- 27 771,25
	Fruit and Vegetables — Operational Programmes	2011	Weaknesses in eligibility of expenditure	ONE OFF		EUR	- 92 471,27	- 558,53	- 91 912,74
	_Recoveries	2008	Weaknesses in managing irregularities	ONE OFF	0,00 %	EUR	- 90 579,48	0,00	- 90 579,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	_Recoveries	2009	Weaknesses in managing irregularities	ONE OFF	0,00 %	EUR	- 91 063,44	0,00	- 91 063,44
	_Recoveries	2010	Weaknesses in managing irregularities	ONE OFF	0,00 %	EUR	- 412 867,62	0,00	- 412 867,62
	_Recoveries	2011	Weaknesses in managing irregularities	ONE OFF	0,00 %	EUR	- 59 631,00	0,00	- 59 631,00
	_Recoveries	2012	Weaknesses in managing irregularities	ONE OFF	0,00 %	EUR	- 16 835,39	0,00	- 16 835,39
	Fruit and Vegetables — Operational programmes incl withdrawals	2009	Weaknesses in the control system for the recognition of producer organisations	ONE OFF	0,00 %	EUR	- 280 031,76	- 1 691,39	- 278 340,37
	Fruit and Vegetables — Operational programmes incl withdrawals	2009	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2008 & 2009	FLAT RATE	5,00 %	EUR	- 57 063,20	- 29 708,57	- 27 354,63
	Fruit and Vegetables — Operational programmes incl withdrawals	2010	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2008 & 2009	FLAT RATE	5,00 %	EUR	- 300 020,04	- 273 601,71	- 26 418,33

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2010, 2011 & 2012	FLAT RATE	5,00 %	EUR	- 205 226,38	- 205 226,38	0,00
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2010, 2011 & 2012	FLAT RATE	5,00 %	EUR	- 193 521,83	0,00	- 193 521,83
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2010, 2011 & 2012	FLAT RATE	5,00 %	EUR	- 245 200,53	0,00	- 245 200,53
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Weaknesses in programme approval/authorisation of expenditure and Weaknesses in establishing standard flat rates for environmental actions. OP 2013	FLAT RATE	5,00 %	EUR	- 323 602,75	0,00	- 323 602,75
	Fruit and Vegetables — Operational programmes incl withdrawals	2009	Weaknesses in programme approval/authorisation of expenditure and weaknesses in establishing standard flat rates for environmental actions	FLAT RATE	5,00 %	EUR	- 652 299,20	- 180 687,65	- 471 611,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational programmes incl withdrawals	2010	Weaknesses in programme approval/authorisation of expenditure and weaknesses in establishing standard flat rates for environmental actions	FLAT RATE	5,00 %	EUR	– 718 821,45	– 88 990,15	– 629 831,30
	Fruit and Vegetables — Operational programmes incl withdrawals	2011	Weaknesses in programme approval/authorisation of expenditure and weaknesses in establishing standard flat rates for environmental actions	FLAT RATE	5,00 %	EUR	– 771 482,90	– 93 881,68	– 677 601,22
	Fruit and Vegetables — Operational programmes incl withdrawals	2012	Weaknesses in programme approval/authorisation of expenditure and weaknesses in establishing standard flat rates for environmental actions	FLAT RATE	5,00 %	EUR	– 14 516,85	0,00	– 14 516,85
	Fruit and Vegetables — Operational programmes incl withdrawals	2008	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 668 667,53	– 588 156,44	– 80 511,09
	Fruit and Vegetables — Operational programmes incl withdrawals	2009	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 680 158,12	– 237 238,19	– 442 919,93
	Fruit and Vegetables — Operational programmes incl withdrawals	2010	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 736 610,85	– 91 366,47	– 645 244,38

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational programmes incl withdrawals	2011	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 718 697,92	– 127 039,32	– 591 658,60
	Fruit and Vegetables — Operational programmes incl withdrawals	2012	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 706 338,24	– 26 251,74	– 680 086,50
	Fruit and Vegetables — Operational programmes incl withdrawals	2013	Weaknesses in the management of the risk of double funding	FLAT RATE	2,00 %	EUR	– 599 782,11	– 23 254,76	– 576 527,35
					Total ES:	EUR	– 21 580 310,68	– 2 929 639,25	– 18 650 671,43
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Irregularities	2010	Case n°DAJ2/DPO8492	ONE OFF		EUR	– 26 750 942,00	0,00	– 26 750 942,00
	Irregularities	2010	Case n°GXHP200700062	ONE OFF		EUR	– 2 920,03	0,00	– 2 920,03
	Irregularities	2010	Case n° LAIT 02836/TR410759	ONE OFF		EUR	– 144 027,14	0,00	– 144 027,14
	Irregularities	2010	Case n°OINP201180010	ONE OFF		EUR	– 38 302,46	0,00	– 38 302,46

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2010	Case n°TR2001008	ONE OFF		EUR	- 50 253,13	0,00	- 50 253,13
	Irregularities	2010	Case n°TR451024	ONE OFF		EUR	- 2 960 918,36	0,00	- 2 960 918,36
	Irregularities	2010	Cases escaping the application of the 50/50 rule due to their late evaluation	ONE OFF		EUR	- 9 569,59	0,00	- 9 569,59
	Irregularities	2010	Cases not reported in the Annex III table or reported with an improper PACA escaping the application of the 50/50 rule	ONE OFF		EUR	- 7 884,99	0,00	- 7 884,99
	Irregularities	2010	interests not reported in the Annex III table, escaping the application of the 50/50 rule	ONE OFF		EUR	- 4 171 977,50	0,00	- 4 171 977,50
	Irregularities	2015	Non respect of diligence pursuing to article 32(5) R. 1290/2005	ONE OFF		EUR	- 1 402 884,37	0,00	- 1 402 884,37
	Irregularities	2010	pre-debts not converted into debts within 1 year after the PACA	ONE OFF		EUR	- 10 853 421,42	0,00	- 10 853 421,42
	Irregularities	2010	Unvalued debts, escaping the application of the 50/50 rule	ONE OFF		EUR	- 6 653,47	0,00	- 6 653,47
	Promotion Measures	2010	weakness in the control of the selection of the implementing body (competitive procedure not adequate)	FLAT RATE	25,00 %	EUR	- 205 820,79	0,00	- 205 820,79

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2011	weakness in the control of the selection of the implementing body (competitive procedure not adequate)	FLAT RATE	25,00 %	EUR	- 239 784,46	0,00	- 239 784,46
	Promotion Measures	2012	weakness in the control of the selection of the implementing body (competitive procedure not adequate)	FLAT RATE	25,00 %	EUR	- 219 122,42	0,00	- 219 122,42
	Promotion Measures	2013	weakness in the control of the selection of the implementing body (competitive procedure not adequate)	FLAT RATE	25,00 %	EUR	- 40 407,41	0,00	- 40 407,41
					Total FR:	EUR	- 47 104 889,54	0,00	- 47 104 889,54
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Certification	2012	Adjustments regarding the reimbursements to the Paying Agency	ONE OFF		EUR	- 10 766,00	- 236,42	- 10 529,58
	Decoupled Direct Aids	2014	Lack of retroactive recoveries claim years 2013 and 2014, Art.80 of R.1122/2009	ONE OFF		EUR	- 819 832,00	0,00	- 819 832,00
					Total GB:	EUR	- 830 598,00	- 236,42	- 830 361,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Cross Compliance	2013	Application of tolerance for animal identification, no evaluation of minor non-compliances, leniency in the sanctioning system, grace period for replacing ear tags, CY2012	ONE OFF		EUR	- 345 104,16	0,00	- 345 104,16
	Wine — Investment	2013	Deficiency of control on the eligibility criteria of the investment	FLAT RATE	5,00 %	EUR	- 141 511,53	0,00	- 141 511,53
	Wine — Investment	2014	Deficiency of control on the eligibility criteria of the investment	FLAT RATE	5,00 %	EUR	- 132 732,62	0,00	- 132 732,62
	Wine — Investment	2015	Deficiency of control on the eligibility criteria of the investment	FLAT RATE	5,00 %	EUR	- 65 771,82	0,00	- 65 771,82
	Decoupled Direct Aids	2012	lack of retroactive procedure 2008 — 2013	ONE OFF		EUR	- 27 454 967,41	0,00	- 27 454 967,41
	Decoupled Direct Aids	2013	lack of retroactive procedure 2008 — 2013	ONE OFF		EUR	- 1 205 419,21	0,00	- 1 205 419,21
	Cross Compliance	2014	No evaluation of minor non-compliances, leniency in the sanctioning system, grace period for replacing ear tags, CY2013	ONE OFF		EUR	- 85 272,17	0,00	- 85 272,17
	Cross Compliance	2015	No evaluation of minor non-compliances, leniency in the sanctioning system, grace period for replacing ear tags, CY2014	ONE OFF		EUR	- 47 840,41	0,00	- 47 840,41

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2012	Parcel identification for claim years 2011 and 2012	ONE OFF		EUR	- 7 473,33	0,00	- 7 473,33
	Decoupled Direct Aids	2013	Parcel identification for claim years 2011 and 2012	ONE OFF		EUR	- 7 473,32	0,00	- 7 473,32
	Decoupled Direct Aids	2012	Deficiencies in risk analysis, claim years 2011, 2012 and 2013	ONE OFF		EUR	- 7 038 944,95	0,00	- 7 038 944,95
	Decoupled Direct Aids	2013	Deficiencies in risk analysis, claim years 2011, 2012 and 2013	ONE OFF		EUR	- 3 371 318,84	0,00	- 3 371 318,84
	Decoupled Direct Aids	2014	Deficiencies in risk analysis, claim years 2011, 2012 and 2013	ONE OFF		EUR	- 1 348 980,52	0,00	- 1 348 980,52
	Decoupled Direct Aids	2013	Deficiencies in risk analysis, claim years 2012 and 2013	ONE OFF		EUR	- 7 038 944,95	0,00	- 7 038 944,95
	Decoupled Direct Aids	2014	Deficiencies in risk analysis, claim years 2012 and 2013	ONE OFF		EUR	- 10 410 263,79	0,00	- 10 410 263,79
					Total HU:	EUR	- 58 702 019,03	0,00	- 58 702 019,03
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Certification	2013	20 % recovery costs discounted too late	ONE OFF		EUR	- 65 518,44	0,00	- 65 518,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	School Fruit Scheme	2012	Absence of checks in communication costs	FLAT RATE	10,00 %	EUR	- 54 596,43	0,00	- 54 596,43
	School Fruit Scheme	2013	Absence of checks in communication costs	FLAT RATE	10,00 %	EUR	- 43 039,98	0,00	- 43 039,98
	School Fruit Scheme	2014	Absence of checks in communication costs	FLAT RATE	10,00 %	EUR	- 56 718,12	0,00	- 56 718,12
	Wine — Restructuring	2012	Failure to apply properly the control established by Article 79 of Regulation (EC) No 555/2008	FLAT RATE	2,00 %	EUR	- 851,44	0,00	- 851,44
	Wine — Restructuring	2013	Failure to apply properly the control established by Article 79 of Regulation (EC) No 555/2008	FLAT RATE	2,00 %	EUR	- 354 700,47	0,00	- 354 700,47
	Wine — Restructuring	2014	Failure to apply properly the control established by Article 79 of Regulation (EC) No 555/2008	FLAT RATE	2,00 %	EUR	- 360 360,05	0,00	- 360 360,05
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Incorrect application of reductions	ONE OFF		EUR	- 6 558,38	0,00	- 6 558,38
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Incorrect calculation of reductions	ONE OFF		EUR	- 334,77	0,00	- 334,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	School Fruit Scheme	2012	Non compliance with public procurement provisions	FLAT RATE	25,00 %	EUR	- 4 170 834,38	0,00	- 4 170 834,38
	School Fruit Scheme	2013	Non compliance with public procurement provisions	FLAT RATE	25,00 %	EUR	- 4 779 213,02	0,00	- 4 779 213,02
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Payment of ineligible animals	ONE OFF		EUR	- 935,59	0,00	- 935,59
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Payment of ineligible animals	ONE OFF		EUR	- 1 139,51	0,00	- 1 139,51
	Certification	2013	problem to respect aids payment within five working days	ONE OFF		EUR	- 37 986,20	0,00	- 37 986,20
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Rate of on-the-spot checks and size of the sample for on-the-spot checks not respected	FLAT RATE	5,00 %	EUR	- 2 035 878,67	- 6 474,85	- 2 029 403,82
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Rate of on-the-spot checks and size of the sample for on-the-spot checks not respected	FLAT RATE	2,00 %	EUR	- 366 823,40	- 29,48	- 366 793,92
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Rate of on-the-spot checks and size of the sample for on-the-spot checks not respected	FLAT RATE	2,00 %	EUR	- 360 765,32	0,00	- 360 765,32
					Total IT:	EUR	- 12 696 254,17	- 6 504,33	- 12 689 749,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Irregularities	2010	No recovery action taken by Dutch authorities as regarding irregularity detected in an OLAF investigation in 2000.	ONE OFF		EUR	- 424 837,90	0,00	- 424 837,90
					Total NL:	EUR	- 424 837,90	0,00	- 424 837,90
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Certification	2013	Cases for which the PA decided not to pursue a recovery	ONE OFF		EUR	- 11 155,11	0,00	- 11 155,11
	Fruit and Vegetables — Pre-recognised Producer Groups	2012	Weaknesses in key controls, especially as regards checks on recognition plans and on recognition criteria	FLAT RATE	25,00 %	EUR	- 64 974 750,82	- 25 989 900,32	- 38 984 850,50
	Fruit and Vegetables — Pre-recognised Producer Groups	2013	Weaknesses in key controls, especially as regards checks on recognition plans and on recognition criteria	FLAT RATE	25,00 %	EUR	- 76 816 098,12	0,00	- 76 816 098,12
					Total PL:	EUR	- 141 802 004,05	- 25 989 900,32	- 115 812 103,73
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Other Direct Aid — POSEI	2012	Normal inspection activity was funded from the technical assistance heading of the POSEI sub-programme for the Azores	ONE OFF		EUR	- 460 202,73	0,00	- 460 202,73

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — POSEI	2013	Normal inspection activity was funded from the technical assistance heading of the POSEI sub-programme for the Azores	ONE OFF		EUR	– 200 000,00	0,00	– 200 000,00
	Food Aid within the Community	2010	weakness of a key control for 'follow up of controls' (stock accounting) from 1.9.2010 to the end of 'most deprived' programme 2010	FLAT RATE	2,00 %	EUR	– 390 318,22	0,00	– 390 318,22
	Food Aid within the Community	2011	weakness of a key control for 'follow up of controls' (stock accounting) from 1.9.2010 to the end of 'most deprived' programme 2010	FLAT RATE	2,00 %	EUR	– 374 320,14	0,00	– 374 320,14
	Food Aid within the Community	2012	weakness of a key control for 'follow up of controls' (stock accounting) from 1.9.2010 to the end of 'most deprived' programme 2010	FLAT RATE	2,00 %	EUR	– 381 406,97	0,00	– 381 406,97
					Total PT:	EUR	– 1 806 248,06	0,00	– 1 806 248,06
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Cross Compliance	2011	Absence of risk analysis for animal identification SMRs, SMR1 and 5 not checked for all farmers, no specific criteria for the selection of the parcel during OTSC, CY2012	FLAT RATE	2,00 %	EUR	– 21 404,36	– 25,22	– 21 379,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Absence of risk analysis for animal identification SMRs, SMR1 and 5 not checked for all farmers, no specific criteria for the selection of the parcel during OTSC, CY2012	FLAT RATE	2,00 %	EUR	- 14 469,30	- 19,41	- 14 449,89
	Cross Compliance	2013	Absence of risk analysis for animal identification SMRs, SMR1 and 5 not checked for all farmers, no specific criteria for the selection of the parcel during OTSC, CY2012	FLAT RATE	2,00 %	EUR	- 651 591,27	- 874,73	- 650 716,54
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Animals not in the herd register	ONE OFF		EUR	- 1 121,04	0,00	- 1 121,04
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Animals not in the herd register	ONE OFF		EUR	- 285,82	0,00	- 285,82
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Deficient on-the-spot checks	FLAT RATE	5,00 %	EUR	- 43 624,29	0,00	- 43 624,29
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Deficient on-the-spot checks	FLAT RATE	5,00 %	EUR	- 135 630,95	0,00	- 135 630,95
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Deficient on-the-spot checks	FLAT RATE	5,00 %	EUR	- 237 720,00	0,00	- 237 720,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2010	error in the debt management system FY2010 EAGF	ONE OFF		EUR	- 2 776,25	0,00	- 2 776,25
	Certification	2011	error in the debt management system FY2011 EAGF	ONE OFF		EUR	- 1 261,10	0,00	- 1 261,10
	Scrutiny of transactions	2010	Weaknesses in administrative framework and insufficient quality of scrutiny FY 2010	FLAT RATE	0,50 %	EUR	- 49 843,71	0,00	- 49 843,71
	Scrutiny of transactions	2011	Weaknesses in administrative framework and insufficient quality of scrutiny FY 2011	FLAT RATE	0,50 %	EUR	- 239 834,11	0,00	- 239 834,11
	Scrutiny of transactions	2012	Weaknesses in administrative framework and insufficient quality of scrutiny FY 2012	FLAT RATE	0,50 %	EUR	- 55 896,10	0,00	- 55 896,10
					Total RO:	EUR	- 1 455 458,30	- 919,36	- 1 454 538,94
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Fruit and Vegetables — Operational Programmes	2010	unduly recognition	ONE OFF	0,00 %	EUR	- 451 853,95	0,00	- 451 853,95
	Fruit and Vegetables — Operational Programmes	2011	unduly recognition	ONE OFF	0,00 %	EUR	- 349 305,95	0,00	- 349 305,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 27 794,70	– 7 638,10	– 20 156,60
	Fruit and Vegetables — Operational Programmes	2010	weaknesses in key controls	FLAT RATE	10,00 %	EUR	– 383 072,07	– 29 585,26	– 353 486,81
	Fruit and Vegetables — Operational Programmes	2011	weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 117 435,73	– 17 465,30	– 99 970,43
					Total SE:	EUR	– 1 329 462,40	– 54 688,66	– 1 274 773,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SI	Cross Compliance	2013	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2012	FLAT RATE	2,00 %	EUR	– 1 590,84	0,00	– 1 590,84
	Cross Compliance	2014	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2012	FLAT RATE	2,00 %	EUR	– 19,96	0,00	– 19,96
	Cross Compliance	2014	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2013	FLAT RATE	2,00 %	EUR	– 280 043,67	0,00	– 280 043,67

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2014	FLAT RATE	2,00 %	EUR	- 8 439,51	0,00	- 8 439,51
	Cross Compliance	2015	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2014	FLAT RATE	2,00 %	EUR	- 271 939,48	- 68,42	- 271 871,06
					Total SI:	EUR	- 562 033,46	- 68,42	- 561 965,04
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Cross Compliance	2012	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	- 1 591 159,40	- 8 695,79	- 1 582 463,61
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	- 2 181,65	- 11,91	- 2 169,74
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	- 734,05	0,00	- 734,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 2 995,21	0,00	- 2 995,21
	Cross Compliance	2012	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 534,75	0,00	- 534,75
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 1 764 473,62	0,00	- 1 764 473,62
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 798,08	0,00	- 798,08
	Cross Compliance	2012	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2013	FLAT RATE	5,00 %	EUR	- 965,25	0,00	- 965,25
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2013	FLAT RATE	5,00 %	EUR	- 985,39	0,00	- 985,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2013	FLAT RATE	2,00 %	EUR	- 740 795,43	0,00	- 740 795,43
					Total SK:	EUR	- 4 105 622,83	- 8 707,70	- 4 096 915,13

Currency	Amount	Deductions	Financial Impact
EUR	- 303 063 043,74	- 29 516 613,25	- 273 546 430,49

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Certification	2014	Known error for EAFRD IACS population	ONE OFF		EUR	- 24 230,01	- 48,86	- 24 181,15
	Certification	2014	MLE for the EAFRD non-IACS population	ONE OFF		EUR	- 123 429,41	0,00	- 123 429,41
	Certification	2014	MLE for the EAFRD IACS population	ONE OFF		EUR	- 110 788,10	- 223,42	- 110 564,68
	Cross Compliance	2013	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2012	FLAT RATE	2,00 %	EUR	- 19 570,41	0,00	- 19 570,41

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2012	FLAT RATE	2,00 %	EUR	280,00	0,00	280,00
	Cross Compliance	2013	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2013	FLAT RATE	2,00 %	EUR	1,07	0,00	1,07
	Cross Compliance	2014	Limited scope of checks of SMRs 1, 2, 4 and 5 — No follow-up of minor non-compliances — Deficient risk analysis for checks by veterinary services — CY 2013	FLAT RATE	2,00 %	EUR	- 16 006,55	0,00	- 16 006,55
					Total BE:	EUR	- 293 743,41	- 272,28	- 293 471,13
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Axis 1 — Measures with flat rate support	2015	Lack of checks on requirement for semi-subsistence holdings to market part of their output	FLAT RATE	10,00 %	EUR	- 187 091,42	0,00	- 187 091,42
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Lack of checks on requirement for semi-subsistence holdings to market part of their output	FLAT RATE	10,00 %	EUR	- 365 906,63	0,00	- 365 906,63

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	Lack of checks on requirement for semi-subsistence holdings to market part of their output	FLAT RATE	10,00 %	EUR	– 812 405,82	0,00	– 812 405,82
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Preferential sales price of electricity not included in the check against double financing	ONE OFF		EUR	– 436 311,22	0,00	– 436 311,22
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Preferential sales price of electricity not included in the check against double financing	ONE OFF		EUR	– 3 218 840,38	0,00	– 3 218 840,38
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Preferential sales price of electricity not included in the check against double financing	ONE OFF		EUR	– 1 121 595,00	0,00	– 1 121 595,00
					Total BG:	EUR	– 6 142 150,47	0,00	– 6 142 150,47
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2013	Financial errors identified by the Certification Body	ONE OFF		EUR	– 977,11	0,00	– 977,11
	Certification	2014	Financial errors identified by the Certification Body	ONE OFF		EUR	– 708,76	0,00	– 708,76

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2012	Financial errors identified by the CB	ONE OFF		EUR	- 496,49	0,00	- 496,49
					Total DE:	EUR	- 2 182,36	0,00	- 2 182,36
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Certification	2012	EAFRD MLE	ONE OFF		EUR	- 1 001 809,47	- 307 761,24	- 694 048,23
	Certification	2014	Error detected in the re-performance of OTSC in the EAFRD non-IACS population	ONE OFF		EUR	- 2,01	0,00	- 2,01
	Certification	2014	Errors detected in the re-performance of OTSC in the EAFRD IACS population	ONE OFF		EUR	- 93,35	0,00	- 93,35
	Certification	2013	Financial errors identified in the compliance testing for the EAFRD non-IACS population	ONE OFF		EUR	- 126,37	- 3,35	- 123,02
	Certification	2013	MLE for the EAFRD non-IACS population	ONE OFF		EUR	- 837 801,30	- 15 027,43	- 822 773,87
	Certification	2014	MLE in the EAFRD non-IACS population	ONE OFF		EUR	- 193 310,80	- 4 445,75	- 188 865,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2012	Not recovered financial errors from FY2012	ONE OFF		EUR	- 105,59	- 0,63	- 104,96
					Total DK:	EUR	- 2 033 248,89	- 327 238,40	- 1 706 010,49
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Cross Compliance	2012	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2011	FLAT RATE	5,00 %	EUR	- 218 631,80	0,00	- 218 631,80
	Cross Compliance	2013	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2011	FLAT RATE	5,00 %	EUR	- 43 203,42	0,00	- 43 203,42
	Cross Compliance	2012	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2012	FLAT RATE	5,00 %	EUR	- 5,43	0,00	- 5,43
	Cross Compliance	2013	Deficiencies in the effectiveness of OTSC, partial coverage of 7 SMRs, incorrect treatment of late notification and of missing ear tags (SMR7 and 8), CY 2012	FLAT RATE	5,00 %	EUR	- 171 297,45	0,00	- 171 297,45

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2013	EAFRD non-IACS population outstanding corrections from previous years.	ONE OFF		EUR	- 13 337,67	- 13 324,84	- 12,83
	Certification	2013	Errors identified in the substantive testing of EAFRD non-IACS population. MLE.	ONE OFF		EUR	- 110 102,63	- 4 469,05	- 105 633,58
	Certification	2012	Extrapolated error for EAFRD non-IACS population	ONE OFF		EUR	- 2 532 066,96	- 494 665,62	- 2 037 401,34
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	M125: the controls on the eligibility of the projects under M125 not satisfactory	FLAT RATE	10,00 %	EUR	- 5 995,99	0,00	- 5 995,99
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	M125: the controls on the eligibility of the projects under M125 not satisfactory	FLAT RATE	10,00 %	EUR	- 227 944,41	0,00	- 227 944,41
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	10,00 %	EUR	- 2 758,71	- 1 090,07	- 1 668,64
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	5,00 %	EUR	- 5 565,88	0,00	- 5 565,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	10,00 %	EUR	- 397 882,31	0,00	- 397 882,31
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	5,00 %	EUR	- 11 170,64	0,00	- 11 170,64
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	10,00 %	EUR	- 1 528 198,12	0,00	- 1 528 198,12
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	5,00 %	EUR	- 91 853,90	0,00	- 91 853,90
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	10,00 %	EUR	- 1 574 201,32	0,00	- 1 574 201,32
	Rural Development EAFRD Investment — private beneficiaries	2014	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	5,00 %	EUR	- 51 302,36	0,00	- 51 302,36

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	Weaknesses in M 123: selection criteria; costs reasonableness assessment; verification of the SME criteria	FLAT RATE	10,00 %	EUR	- 1 022 883,10	0,00	- 1 022 883,10
					Total ES:	EUR	- 8 008 402,10	- 513 549,58	- 7 494 852,52
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Weakness in verification of the reasonableness of costs in Measure 413	FLAT RATE	5,00 %	EUR	- 166 858,19	0,00	- 166 858,19
					Total FI:	EUR	- 166 858,19	0,00	- 166 858,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Lack of appropriate checks on double financing (key control)	ONE OFF		EUR	- 3 008,34	0,00	- 3 008,34
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Lack of appropriate checks on the eligibility of the costs of the operation (key control)	ONE OFF		EUR	- 204 505,57	0,00	- 204 505,57
					Total GB:	EUR	- 207 513,91	0,00	- 207 513,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Certification	2014	Known errors identified in the EAFRD IACS population	ONE OFF		EUR	- 4 006,11	0,00	- 4 006,11
	Certification	2014	Known errors identified in the EAFRD Non IACS population	ONE OFF		EUR	- 7 553,44	- 62,31	- 7 491,13
					Total IE:	EUR	- 11 559,55	- 62,31	- 11 497,24
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Number of errors in the files resulting from a weak control system.	FLAT RATE	5,00 %	EUR	- 322 955,33	- 119 880,04	- 203 075,29
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2012	Number of errors in the files resulting from a weak control system.	ONE OFF		EUR	- 17 259,86	0,00	- 17 259,86
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Number of errors in the files resulting from a weak control system.	FLAT RATE	5,00 %	EUR	- 1 048 678,11	- 105 713,76	- 942 964,35
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Number of errors in the files resulting from a weak control system.	FLAT RATE	5,00 %	EUR	- 1 610 347,46	- 8 580,00	- 1 601 767,46

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 (2007-2013)	2007	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 9 065,98	- 1 091,16	- 7 974,82
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2008	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 407,39	0,00	- 407,39
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 4 029,20	- 588,01	- 3 441,19
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 45 823,63	- 2 648,46	- 43 175,17
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 93 330,46	- 3 893,24	- 89 437,22
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 320 482,97	- 25 971,96	- 294 511,01
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 424 992,50	- 47 702,52	- 377 289,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	On-the-spot checks risk analysis not properly updated	FLAT RATE	2,00 %	EUR	- 178 543,97	- 21 276,84	- 157 267,13
	Rural Development EAFRD Axis 1 (2007-2013)	2007	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 2 727,89	0,00	- 2 727,89
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 1 470,04	0,00	- 1 470,04
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 6 621,14	0,00	- 6 621,14
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 9 733,10	0,00	- 9 733,10
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 64 929,91	0,00	- 64 929,91
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	- 119 256,29	0,00	- 119 256,29

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	Reasonableness of the costs not properly assessed	FLAT RATE	5,00 %	EUR	– 53 192,08	0,00	– 53 192,08
					Total IT:	EUR	– 4 333 847,31	– 337 345,99	– 3 996 501,32
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
MT	Certification	2014	Financial errors detected in the' compliance testing of the EAFRD Non-IACS population and known errors in the Advances & Securities of the EAFRD expenditure.	ONE OFF		EUR	– 73 406,00	0,00	– 73 406,00
					Total MT:	EUR	– 73 406,00	0,00	– 73 406,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Exclude expenditure due to lack of procurement procedure	ONE OFF		EUR	– 85 000,00	0,00	– 85 000,00
	Rural Development EAFRD Investment — public beneficiaries	2014	Weaknesses in the checks of the procurement correction based on the recalculation of the error rate	EXTRAPO-LATED	0,81 %	EUR	– 105 036,34	0,00	– 105 036,34
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Weaknesses in the checks of the public procurement, based on the recalculation of the error rate	EXTRAPO-LATED	0,81 %	EUR	– 116 704,26	– 328,69	– 116 375,57

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — public beneficiaries	2014	Weaknesses in the checks of the reasonableness of the cost correction applied on 52,26 % of the expenditure	FLAT RATE	5,00 %	EUR	– 709 760,04	0,00	– 709 760,04
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Weaknesses in the checks of the reasonableness of the costs, correction applied on 52,26 % of the expenditure	FLAT RATE	5,00 %	EUR	– 788 603,51	– 2 221,05	– 786 382,46
					Total NL:	EUR	– 1 805 104,15	– 2 549,74	– 1 802 554,41
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Investment — private beneficiaries	2010	Insufficient assessment of the reasonableness of the investment costs	FLAT RATE	5,00 %	EUR	– 278 756,48	0,00	– 278 756,48
	Rural Development EAFRD Investment — private beneficiaries	2011	Insufficient assessment of the reasonableness of the investment costs	FLAT RATE	5,00 %	EUR	– 757 851,45	– 271 077,60	– 486 773,85
	Rural Development EAFRD Investment — private beneficiaries	2012	Insufficient assessment of the reasonableness of the investment costs	FLAT RATE	5,00 %	EUR	– 419 869,93	– 55 060,96	– 364 808,97
	Rural Development EAFRD Investment — private beneficiaries	2013	Insufficient assessment of the reasonableness of the investment costs	FLAT RATE	5,00 %	EUR	– 324 408,44	0,00	– 324 408,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	Insufficient assessment of the reasonableness of the investment costs	FLAT RATE	5,00 %	EUR	- 209 924,00	0,00	- 209 924,00
					Total PT:	EUR	- 1 990 810,30	- 326 138,56	- 1 664 671,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Cross Compliance	2013	Absence of risk analysis for animal identification SMRs, SMR1 and 5 not checked for all farmers, no specific criteria for the selection of the parcel during OTSC, CY2012	FLAT RATE	2,00 %	EUR	- 97 630,09	0,00	- 97 630,09
	Certification	2010	MLE EAFRD Non-IACS population FY2010	ONE OFF		EUR	- 4 653 241,82	- 275 778,82	- 4 377 463,00
	Certification	2011	MLE EAFRD Non-IACS population FY2011	ONE OFF		EUR	- 3 210 679,11	- 267 668,25	- 2 943 010,86
	Cross Compliance	2012	No control of the minimum requirement for the use of plant protection products and inefficient control of the minimum requirement for the use of fertilisers, CY2011	FLAT RATE	5,00 %	EUR	- 887 541,50	0,00	- 887 541,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	No control of the minimum requirement for the use of plant protection products and inefficient control of the minimum requirement for the use of fertilisers, CY2011	FLAT RATE	5,00 %	EUR	- 24 239,06	0,00	- 24 239,06
	Cross Compliance	2013	No control of the minimum requirement for the use of plant protection products and inefficient control of the minimum requirement for the use of fertilisers, CY2012	FLAT RATE	5,00 %	EUR	- 950 060,57	0,00	- 950 060,57
	Cross Compliance	2014	No control of the minimum requirement for the use of plant protection products and inefficient control of the minimum requirement for the use of fertilisers, CY2013	FLAT RATE	5,00 %	EUR	- 390 637,48	0,00	- 390 637,48
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Non respect of 5 year commitment for AEM	ONE OFF		EUR	- 975 531,89	- 33 285,00	- 942 246,89
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Non respect of 5 year commitment for AEM	ONE OFF		EUR	- 1 798 686,77	- 89 934,34	- 1 708 752,43
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Non respect of 5 year commitment for AEM	ONE OFF		EUR	- 2 866 913,52	- 15 400,00	- 2 851 513,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2012	Weaknesses in: artificial conditions	FLAT RATE	5,00 %	EUR	- 148 810,96	0,00	- 148 810,96
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	Weaknesses in: artificial conditions and reasonableness of costs verification and selection criteria	FLAT RATE	25,00 %	EUR	- 11 702,85	0,00	- 11 702,85
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Weaknesses in: artificial conditions and reasonableness of costs verification and selection criteria	FLAT RATE	25,00 %	EUR	- 321 762,57	0,00	- 321 762,57
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Weaknesses in: artificial conditions and reasonableness of costs verification and selection criteria	FLAT RATE	25,00 %	EUR	- 14 714 299,52	0,00	- 14 714 299,52
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Weaknesses in: artificial conditions and reasonableness of costs verification and selection criteria	FLAT RATE	25,00 %	EUR	- 7 046 834,54	0,00	- 7 046 834,54
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Weaknesses in: artificial conditions and reasonableness of costs verification and selection criteria	FLAT RATE	25,00 %	EUR	- 5 791 393,96	0,00	- 5 791 393,96
					Total RO:	EUR	- 43 889 966,21	- 682 066,41	- 43 207 899,80

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SI	Cross Compliance	2013	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2012	FLAT RATE	2,00 %	EUR	- 63 628,41	0,00	- 63 628,41
	Cross Compliance	2014	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2012	FLAT RATE	2,00 %	EUR	151,64	0,00	151,64
	Cross Compliance	2014	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2013	FLAT RATE	2,00 %	EUR	- 135 503,29	0,00	- 135 503,29
	Cross Compliance	2015	Weaknesses in the OTSC's of SMR 1, SMR 16, SMR 17, SMR 18 and the evaluation grid. CY 2014	FLAT RATE	2,00 %	EUR	- 72 243,26	0,00	- 72 243,26
					Total SI:	EUR	- 271 223,32	0,00	- 271 223,32
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Certification	2014	Financial clearance, EAFRD Non-IACS population Most Likely Error	ONE OFF		EUR	- 697 749,56	0,00	- 697 749,56
	Cross Compliance	2012	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	- 540 903,88	0,00	- 540 903,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	- 4 718,01	0,00	- 4 718,01
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2011	FLAT RATE	5,00 %	EUR	41,95	0,00	41,95
	Cross Compliance	2012	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 24,22	0,00	- 24,22
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 538 813,81	0,00	- 538 813,81
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2012	FLAT RATE	5,00 %	EUR	- 1 195,01	0,00	- 1 195,01
	Cross Compliance	2013	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2013	FLAT RATE	2,00 %	EUR	- 17,66	0,00	- 17,66

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	One GAEC not defined, inadequate control of several SMRs, leniency of the sanctioning system for animal identification, CY2013	FLAT RATE	2,00 %	EUR	- 179 779,34	0,00	- 179 779,34
					Total SK:	EUR	- 1 963 159,54	0,00	- 1 963 159,54

Currency	Amount	Deductions	Financial Impact
EUR	- 71 193 175,71	- 2 189 223,27	- 69 003 952,44