

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2016/417

of 17 March 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) 1509)

(Only the Danish, Dutch, English, Finnish, French, German, Greek, Italian, Lithuanian, Polish, Portuguese, Romanian, 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 (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 31 December 2015,

⁽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 Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 17 March 2016.

For the Commission
Phil HOGAN
Member of the Commission

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Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Starch	2003	Reimbursement following judgment in case T-557/13	FLAT RATE	10,00 %	EUR	1 901 395,66	0,00	1 901 395,66
	Starch	2004	Reimbursement following judgment in case T-557/13	FLAT RATE	10,00 %	EUR	1 883 474,60	0,00	1 883 474,60
	Starch	2005	Reimbursement following judgment in case T-557/13	FLAT RATE	10,00 %	EUR	2 408 081,08	0,00	2 408 081,08
					Total DE:	EUR	6 192 951,34	0,00	6 192 951,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Cross Compliance	2009	Reimbursement following judgment in case T-107/14	FLAT RATE	2,00 %	EUR	4 936 572,90	55 807,14	4 880 765,76
	Cross Compliance	2010	Reimbursement following judgment in case T-107/14	FLAT RATE	2,00 %	EUR	547,38	751,51	- 204,13
	Other Direct Aid — Article 69 of Regulation (EC) No 1782/2003 — except Ovine and Bovine	2007	Reimbursement following judgment in case T-241/13	ONE OFF		EUR	358 518,51	0,00	358 518,51
	Other Direct Aid — Article 69 of Regulation (EC) No 1782/2003 — except Ovine and Bovine	2008	Reimbursement following judgment in case T-241/13	ONE OFF		EUR	- 12,58	0,00	- 12,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 69 of Regulation (EC) No 1782/2003 — except Ovine and Bovine	2009	Reimbursement following judgment in case T-241/13	ONE OFF		EUR	1 066,26	0,00	1 066,26
					Total GR:	EUR	5 296 692,47	56 558,65	5 240 133,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Irregularities	2007	Reimbursement following judgment in case T-126/14	ONE OFF		EUR	4 703 231,78	0,00	4 703 231,78
					Total NL:	EUR	4 703 231,78	0,00	4 703 231,78

Currency	Amount	Deductions	Financial Impact
EUR	16 192 875,59	56 558,65	16 136 316,94

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	Reimbursement following judgment in case T-124/14	ONE OFF		EUR	32 799,76	0,00	32 799,76
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Reimbursement following judgment in case T-124/14	ONE OFF		EUR	255 575,05	0,00	255 575,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Reimbursement following judgment in case T-124/14	ONE OFF		EUR	301 891,12	0,00	301 891,12
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Reimbursement following judgment in case T-124/14	ONE OFF		EUR	337 561,65	0,00	337 561,65
					Total FI:	EUR	927 827,58	0,00	927 827,58
GR	Cross Compliance	2010	Reimbursement following judgment in case T-107/14	FLAT RATE	2,00 %	EUR	201 962,44	0,00	201 962,44
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Reimbursement following judgment in case T-346/13	FLAT RATE	2,00 %	EUR	959 020,82	0,00	959 020,82
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Reimbursement following judgment in case T-346/13	FLAT RATE	2,00 %	EUR	992 833,01	0,00	992 833,01
					Total GR:	EUR	2 153 816,27	0,00	2 153 816,27

Currency	Amount	Deductions	Financial Impact
EUR	3 081 643,85	0,00	3 081 643,85

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Irregularities	2012	Clearance of accounts	ONE OFF		EUR	- 9 601 619,00	0,00	- 9 601 619,00
	Irregularities	2006	Non-reporting of interest (2006)	ONE OFF	0,00 %	EUR	- 3 717 323,80	0,00	- 3 717 323,80
	Irregularities	2007	Non-reporting of interest (2007)	ONE OFF	0,00 %	EUR	- 1 331,61	0,00	- 1 331,61
					Total BE:	EUR	- 13 320 274,41	0,00	- 13 320 274,41
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Fruit and Vegetables — Operational Programmes	2011	Recognition and Operational programmes: VMP and PO main activities checks	FLAT RATE	5,00 %	EUR	- 153 323,91	- 7 977,91	- 145 346,00
	Fruit and Vegetables — Operational Programmes	2012	Recognition and Operational programmes: VMP and PO main activities checks	FLAT RATE	5,00 %	EUR	- 98 614,78	0,00	- 98 614,78
	Fruit and Vegetables — Operational Programmes	2013	Recognition and Operational programmes: VMP and PO main activities checks	FLAT RATE	5,00 %	EUR	- 1 638,51	0,00	- 1 638,51
	Fruit and Vegetables — Operational programmes incl. withdrawals	2014	Recognition and Operational programmes: VMP and PO main activities checks	FLAT RATE	5,00 %	EUR	- 409,20	0,00	- 409,20

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Recognition PO	ONE OFF		EUR	– 159 558,14	0,00	– 159 558,14
					Total DK:	EUR	– 413 544,54	– 7 977,91	– 405 566,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2010	Not recovered financial errors from previous years	ONE OFF		EUR	– 7 427,16	0,00	– 7 427,16
	Certification	2011	Not recovered financial errors from previous years	ONE OFF		EUR	– 84,61	0,00	– 84,61
	Certification	2012	Not recovered financial errors from previous years	ONE OFF		EUR	– 363,89	0,00	– 363,89
					Total DE:	EUR	– 7 875,66	0,00	– 7 875,66
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Irregularities	2007	Application of the new PACA	ONE OFF		EUR	– 28 221,44	0,00	– 28 221,44
	Irregularities	2008	Application of the new PACA	ONE OFF		EUR	– 19 882,61	0,00	– 19 882,61
	Irregularities	2009	Application of the new PACA	ONE OFF		EUR	– 50 479,42	0,00	– 50 479,42
	Irregularities	2010	Application of the new PACA	ONE OFF		EUR	– 3 712,91	0,00	– 3 712,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2011	Corrections linked to FY2009	ONE OFF		EUR	- 46 445,53	0,00	- 46 445,53
	Irregularities	2007	Delays in the recovery process	ONE OFF		EUR	- 24 376,08	0,00	- 24 376,08
	Irregularities	2008	Delays in the recovery process	ONE OFF		EUR	- 17 173,48	0,00	- 17 173,48
	Irregularities	2009	Delays in the recovery process	ONE OFF		EUR	- 43 601,28	0,00	- 43 601,28
	Irregularities	2010	Delays in the recovery process	ONE OFF		EUR	- 3 207,00	0,00	- 3 207,00
	Irregularities	2007	Interest calculation for FY2006 and FY2007	ONE OFF		EUR	- 23 059,55	0,00	- 23 059,55
	Decoupled Direct Aids	2014	Weaknesses in on-the-spot checks	ONE OFF		EUR	- 47 510,41	0,00	- 47 510,41
	Wine — Restructuring	2009	Weakness in a key control: over-compensation of flat rates	FLAT RATE	10,00 %	EUR	- 59 660,14	0,00	- 59 660,14
	Wine — Restructuring	2010	Weakness in a key control: over-compensation of flat rates	FLAT RATE	10,00 %	EUR	- 1 392 719,07	0,00	- 1 392 719,07
	Wine — Restructuring	2011	Weakness in a key control: over-compensation of flat rates	FLAT RATE	10,00 %	EUR	- 2 440 054,08	- 5,65	- 2 440 048,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Wine — Restructuring	2012	Weakness in a key control: over-compensation of flat rates	FLAT RATE	10,00 %	EUR	- 13 697 204,46	0,00	- 13 697 204,46
	Wine — Restructuring	2013	Weakness in a key control: over-compensation of flat rates	FLAT RATE	10,00 %	EUR	- 16 379 396,64	- 2 665,74	- 16 376 730,90
					Total ES:	EUR	- 34 276 704,10	- 2 671,39	- 34 274 032,71
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Certification	2011	Correction for failure to start recovery procedures	ONE OFF		EUR	- 7 835,62	0,00	- 7 835,62
	Certification	2012	Correction for failure to start recovery procedures	ONE OFF		EUR	- 11 413,17	0,00	- 11 413,17
	Certification	2013	Correction for failure to start recovery procedures	ONE OFF		EUR	- 1 271,91	0,00	- 1 271,91
					Total FI:	EUR	20 520,70	0,00	20 520,70
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Irregularities	2009	Amount declared irrecoverable due to bankruptcy of the beneficiary. However, the PA did not participate to the bankruptcy proceedings, due to a late answer	ONE OFF		EUR	- 40 352,24	0,00	- 40 352,24

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2009	Debts not valued in the Annex III table, then not recovered due to a decision from the Member State, or where the delays in the recovery procedure are attributable to the Member State	ONE OFF		EUR	- 3 268 314,30	0,00	- 3 268 314,30
	Irregularities	2010	Delays in the follow up of pre-debts	ONE OFF		EUR	- 4 375 725,65	0,00	- 4 375 725,65
	Irregularities	2010	EAFRD sanctions wrongly calculated or not registered in Annex III table	ONE OFF		EUR	- 794,08	0,00	- 794,08
	Irregularities	2010	Financial corrections in relation to EAGF Irregularities: halt in recovery procedures not properly justified and debt not recorded	ONE OFF		EUR	- 1 800,42	0,00	- 1 800,42
	Irregularities	2009	FR19: Case where the lack of recovery is attributable to the negligence of the Member State (case no FR/1998/054); FR20: Case having escaped the application of the 50/50 rule due to a wrong PACA reported in the Annex III table (case no SHSP1999900001)	ONE OFF		EUR	- 1 904 968,31	0,00	- 1 904 968,31
	Irregularities	2009	Interests not reported in the Annex III table, thus escaping the application of the 50/50 rule	ONE OFF		EUR	- 6 370,48	0,00	- 6 370,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Leniency of the sanctioning system, CY2010	ONE OFF		EUR	- 13 900 346,00	- 27 800,69	- 13 872 545,31
	Cross Compliance	2012	Leniency of the sanctioning system, CY2011	ONE OFF		EUR	- 5 015 760,00	- 22 903,73	- 4 992 856,27
	Cross Compliance	2013	Leniency of the sanctioning system, CY2012	ONE OFF		EUR	- 5 883 866,00	- 26 488,62	- 5 857 377,38
	Irregularities	2010	Negligence in the recovery procedure attributable to the Member State authorities: the Paying agency did not participate to debtors' bankruptcy proceedings	ONE OFF		EUR	- 44 471,48	0,00	- 44 471,48
	Irregularities	2009	Non-calculation of interests on recovered amounts (pastry butter)	ONE OFF		EUR	- 264 337,54	0,00	- 264 337,54
	Irregularities	2010	Non-calculation of interests on the Pastry butter measure	ONE OFF		EUR	- 96 600,46	0,00	- 96 600,46
	Cross Compliance	2011	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	- 15 999 850,09	- 287 378,67	- 15 712 471,42
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	2 342,47	0,00	2 342,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	- 707,23	0,00	- 707,23
	Cross Compliance	2010	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 167 635,51	- 8 744,49	- 158 891,02
	Cross Compliance	2011	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 44 605,02	- 11 415,70	- 33 189,32
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 15 835 116,53	- 136 742,25	- 15 698 374,28
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 2 104,03	- 110,28	- 1 993,75
	Cross Compliance	2011	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2012	FLAT RATE	2,00 %	EUR	- 253 702,72	- 11 415,70	- 242 287,02

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2012	FLAT RATE	2,00 %	EUR	- 60 987,30	- 33,15	- 60 954,15
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2012	FLAT RATE	2,00 %	EUR	- 15 882 638,43	- 346 705,47	- 15 535 932,96
	Irregularities	2009	Recovery procedures cancelled for formal reasons, where negligence was attributable to the Member State.	ONE OFF		EUR	- 71 193,30	0,00	- 71 193,30
					Total FR:	EUR	- 83 119 904,65	- 879 738,75	- 82 240 165,90
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Decoupled Direct Aids	2013	Weaknesses in LPIS and absence of recoveries, CY 2012	FLAT RATE	2,00 %	EUR	- 41 356 361,86	0,00	- 41 356 361,86
	Decoupled Direct Aids	2014	Weaknesses in LPIS and absence of recoveries, CY 2012	FLAT RATE	2,00 %	EUR	- 37 543,55	0,00	- 37 543,55
	Decoupled Direct Aids	2014	Weaknesses in LPIS and absence of recoveries, CY 2013	FLAT RATE	2,00 %	EUR	- 40 099 448,21	0,00	- 40 099 448,21

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	Weaknesses in LPIS and absence of recoveries, CY 2014	FLAT RATE	2,00 %	EUR	- 38 524 608,30	0,00	- 38 524 608,30
					Total GB:	EUR	- 120 017 961,92	0,00	- 120 017 961,92
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Decoupled Direct Aids	2013	Absence of extrapolation of results	ONE OFF		EUR	- 6 095,07	0,00	- 6 095,07
	Irregularities	2013	Delays in the recovery procedures and negligence in the follow up of the debts.	ONE OFF		EUR	- 203 932,27	0,00	- 203 932,27
	Decoupled Direct Aids	2013	Incorrect application of obvious error	ONE OFF		EUR	- 30 000,00	0,00	- 30 000,00
	Decoupled Direct Aids	2013	Incorrect application of sanctions for late claims	ONE OFF		EUR	- 985,65	0,00	- 985,65
	Fruit and Vegetables — Exceptional support measures	2011	Non-harvesting operations as of the entry into force of Regulation (EU) No 585/2011 — Scope of the on-the-spot checks	FLAT RATE	10,00 %	EUR	- 240 659,00	0,00	- 240 659,00
	Decoupled Direct Aids	2013	Weakness in the definition of eligible permanent pasture	FLAT RATE	25,00 %	EUR	- 99 103 011,64	0,00	- 99 103 011,64

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Weakness in the definition of eligible permanent pasture, obvious errors and remote sensing OTSC	FLAT RATE	10,00 %	EUR	- 30 531 692,80	0,00	- 30 531 692,80
	Decoupled Direct Aids	2014	Weakness in the definition of eligible permanent pasture, obvious errors and remote sensing OTSC	ONE OFF		EUR	- 37 163 161,78	0,00	- 37 163 161,78
	Decoupled Direct Aids	2013	Weakness in the remote sensing on-the-spot checks	ONE OFF		EUR	- 564 313,10	0,00	- 564 313,10
	Fruit and Vegetables — Exceptional support measures	2011	Withdrawal operations as of the entry into force of Regulation (EU) No 585/2011	FLAT RATE	10,00 %	EUR	- 84 786,51	0,00	- 84 786,51
	Fruit and Vegetables — Exceptional support measures	2011	Withdrawal operations before the entry into force of Regulation (EU) No 585/2011	FLAT RATE	10,00 %	EUR	- 28 125,34	0,00	- 28 125,34
					Total GR:	EUR	- 167 956 763,16	0,00	- 167 956 763,16
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Cross Compliance	2010	Application of a tolerance, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 65 691,69	- 10,44	- 65 681,25
	Cross Compliance	2011	Application of a tolerance, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 88 702,46	- 11,88	- 88 690,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2009	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2008	FLAT RATE	5,00 %	EUR	- 2 884 942,56	- 3 768,57	- 2 881 173,99
	Cross Compliance	2010	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 1 389 806,32	- 3 342,68	- 1 386 463,64
	Cross Compliance	2011	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 1 243 958,54	- 3 694,76	- 1 240 263,78
	Cross Compliance	2010	Application of a tolerance, weaknesses in report of eligibility checks, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 591 374,91	- 397,18	- 590 977,73
	Cross Compliance	2011	Application of a tolerance, weaknesses in report of eligibility checks, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 649 949,87	- 218,52	- 649 731,35
	Milk — Quota	2012	Correction of milk levy	ONE OFF		EUR	229 851,79	229 851,79	0,00
	Irregularities	2011	Incorrect reporting in the Annex III table and Negligence in the recovery procedure.	ONE OFF		EUR	- 5 470 744,00	0,00	- 5 470 744,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Financial audit — Late payments and payment deadlines	2012	Late payment	ONE OFF		EUR	– 6 172 870,18	– 6 305 956,88	133 086,70
	Irregularities	2013	Negligence in the recovery procedure	ONE OFF		EUR	– 63 891 740,43	0,00	– 63 891 740,43
	Cross Compliance	2009	Previous corrections CY2008	FLAT RATE	2,00 %	EUR	0,00	– 372,46	372,46
	Cross Compliance	2009	Previous corrections CY2008	FLAT RATE	5,00 %	EUR	0,00	– 6 991,99	6 991,99
	Cross Compliance	2010	Previous corrections CY2009	FLAT RATE	2,00 %	EUR	0,00	– 67,76	67,76
	Cross Compliance	2010	Previous corrections CY2009	FLAT RATE	5,00 %	EUR	0,00	– 2 534,97	2 534,97
	Cross Compliance	2009	Weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2008	FLAT RATE	2,00 %	EUR	– 625 639,55	– 63,25	– 625 576,30
	Cross Compliance	2010	Weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2009	FLAT RATE	2,00 %	EUR	– 602 924,23	– 214,77	– 602 709,46
	Cross Compliance	2009	Weaknesses in report of eligibility checks, farmers without animals, CY2008	FLAT RATE	2,00 %	EUR	– 1 917 822,51	0,00	– 1 917 822,51

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Weaknesses in report of eligibility checks, farmers without animals, CY2009	FLAT RATE	2,00 %	EUR	- 1 533 726,99	0,00	- 1 533 726,99
	Cross Compliance	2011	Weaknesses in report of eligibility checks, farmers without animals, CY2010	FLAT RATE	2,00 %	EUR	- 1 081 038,12	0,00	- 1 081 038,12
					Total IT:	EUR	- 87 981 080,57	- 6 097 794,32	- 81 883 286,25
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Certification	2013	Financial correction	ONE OFF		EUR	- 2 692 849,00	0,00	- 2 692 849,00
	Fruit and Vegetables — Operational Programmes	2010	Insufficient checks on recognition FY 2010-2013	FLAT RATE	5,00 %	EUR	- 1 267 405,71	- 13 670,46	- 1 253 735,25
	Fruit and Vegetables — Operational Programmes	2011	Insufficient checks on recognition FY 2010-2013	FLAT RATE	5,00 %	EUR	- 3 682 681,34	0,00	- 3 682 681,34
	Fruit and Vegetables — Operational Programmes	2012	Insufficient checks on recognition FY 2010-2013	FLAT RATE	5,00 %	EUR	- 2 608 143,33	0,00	- 2 608 143,33
	Fruit and Vegetables — Operational Programmes	2013	Insufficient checks on recognition FY 2010-2013	FLAT RATE	5,00 %	EUR	- 362 117,22	0,00	- 362 117,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational programmes incl. withdrawals	2014	Insufficient checks on recognition FY 2014	FLAT RATE	5,00 %	EUR	– 26 061,78	0,00	– 26 061,78
					Total NL:	EUR	– 10 639 258,38	– 13 670,46	– 10 625 587,92
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Certification	2009	Amounts recorded in debtor's ledger but not recovered	ONE OFF		EUR	– 101 980,26	0,00	– 101 980,26
	Certification	2012	Known error EAGF IACS	ONE OFF		EUR	– 343,56	0,00	– 343,56
	Certification	2012	MLE for EAGF Non-IACS	ONE OFF		EUR	– 240 677,39	0,00	– 240 677,39
	Other Direct Aid — Article 68-72 of Regulation (EC) No 73/2009	2011	Non-performance of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 126 701,30	0,00	– 126 701,30
	Other Direct Aid — Article 68-72 of Regulation (EC) No 73/2009	2012	Non-performance of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 99 604,68	0,00	– 99 604,68
	Other Direct Aid — Article 68-72 of Regulation (EC) No 73/2009	2013	Non-performance of on-the-spot checks	FLAT RATE	2,00 %	EUR	– 159 456,24	0,00	– 159 456,24
					Total PT:	EUR	– 728 763,43	0,00	– 728 763,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Fruit and Vegetables — Exceptional support measures	2011	EHEC non-harvesting	FLAT RATE	10,00 %	EUR	– 260,03	0,00	– 260,03
	Irregularities	2013	Recovery procedure not initiated within 1 year from the PACA	ONE OFF		EUR	– 5 758,63	0,00	– 5 758,63
	Irregularities	2014	Recovery procedure not initiated within 1 year from the PACA	ONE OFF		EUR	– 12 741,33	0,00	– 12 741,33
	Fruit and Vegetables — Operational Programmes	2011	Shortcomings in the PO recognition	FLAT RATE	5,00 %	EUR	– 8 275,06	0,00	– 8 275,06
	Fruit and Vegetables — Operational Programmes	2012	Shortcomings in the PO recognition	FLAT RATE	5,00 %	EUR	– 56 494,53	0,00	– 56 494,53
					Total RO:	EUR	– 83 529,58	0,00	– 83 529,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Decoupled Direct Aids	2012	CY 2011 Weakness in LPIS update after OTSC, lack of retroactive recoveries, cross-checks, non-conforming paper applications	ONE OFF		EUR	– 851 382,71	0,00	– 851 382,71
	Decoupled Direct Aids	2013	CY 2012 Weakness in LPIS update after OTSC, lack of retroactive recoveries	ONE OFF		EUR	– 831 883,84	0,00	– 831 883,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	CY 2013 Lack of retroactive recoveries	ESTIMATED AMOUNT		EUR	- 414 905,24	0,00	- 414 905,24
	Decoupled Direct Aids	2014	CY 2013 Weakness in risk analysis RS + failure to evaluate and update it	FLAT RATE	2,00 %	EUR	- 8 811 286,44	0,00	- 8 811 286,44
					Total SE:	EUR	- 10 909 458,23	0,00	- 10 909 458,23

Currency	Amount	Deductions	Financial Impact
EUR	- 529 475 639,33	- 7 001 852,83	- 522 473 786,50

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2012	Scope of the on-the-spot checks	FLAT RATE	5,00 %	EUR	- 70 795,87	0,00	- 70 795,87
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	Scope of the on-the-spot checks	FLAT RATE	5,00 %	EUR	- 142 245,32	0,00	- 142 245,32
					Total AT:	EUR	- 213 041,19	0,00	- 213 041,19

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2011	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	- 232 843,16	0,00	- 232 843,16
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Known error in the management of the measure 323-C	ONE OFF		EUR	- 24 474,17	0,00	- 24 474,17
	Certification	2013	Known errors resulting from the substantive testing of the IACS population	ONE OFF		EUR	- 19 704,48	0,00	- 19 704,48
	Certification	2013	Most Likely Error (MLE) resulting from the substantive testing of the IACS population	ONE OFF		EUR	- 268 082,29	0,00	- 268 082,29
	Rural Development EAFRD Investment — public beneficiaries	2013	No procurement procedure followed for IT tools purchase	ONE OFF		EUR	- 2 706 123,93	0,00	- 2 706 123,93
	Certification	2009	Outstanding financial errors from previous year	ONE OFF		EUR	- 5 069,40	0,00	- 5 069,40
	Certification	2010	Outstanding financial errors from previous year	ONE OFF		EUR	- 4 538,21	0,00	- 4 538,21
	Certification	2011	Outstanding financial errors from previous year	ONE OFF		EUR	- 365,82	0,00	- 365,82
	Certification	2012	Outstanding financial errors from previous year	ONE OFF		EUR	- 560,65	0,00	- 560,65

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Public Procurement Procedures not properly assessed and checked	FLAT RATE	5,00 %	EUR	- 841 263,73	0,00	- 841 263,73
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Public Procurement Procedures not properly assessed and checked	FLAT RATE	5,00 %	EUR	- 1 543 911,96	0,00	- 1 543 911,96
	Rural Development EAFRD Investment — public beneficiaries	2014	Public Procurement Procedures not properly assessed and checked	FLAT RATE	5,00 %	EUR	- 1 441 912,56	0,00	- 1 441 912,56
	Certification	2012	Review of the control statistics	ONE OFF		EUR	- 69 518,37	0,00	- 69 518,37
					Total DE:	EUR	- 7 158 368,73	0,00	- 7 158 368,73
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2011	Correction for the known error EAFRD IACS	ONE OFF		EUR	- 2 916,99	0,00	- 2 916,99
	Certification	2011	Correction for the known error EAFRD non IACS	ONE OFF		EUR	- 5 013,25	0,00	- 5 013,25
	Certification	2011	Correction for the MLE EAFRD IACS	ONE OFF		EUR	- 20 953,46	0,00	- 20 953,46
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Payments for the sub-measure of AE — 'Organic farming'	FLAT RATE	5,00 %	EUR	- 9 130,61	0,00	- 9 130,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Payments to the beneficiaries before the finalisation of the OTSC (AEM)	FLAT RATE	2,00 %	EUR	- 106 066,65	0,00	- 106 066,65
					Total ES:	EUR	- 144 080,96	0,00	- 144 080,96
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Certification	2011	Correction for failure to start recovery procedures	ONE OFF		EUR	- 28 672,16	- 108,34	- 28 563,82
					Total FI:	EUR	- 28 672,16	- 108,34	- 28 563,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2010	6 yearly grass premium paid instead of 5	ONE OFF		EUR	- 12 978,78	0,00	- 12 978,78
	Certification	2010	Correction for the MLE on the EAFRD-non IACS population	ONE OFF		EUR	- 1 270 251,62	0,00	- 1 270 251,62
	Rural Development EAFRD Investment — private beneficiaries	2010	Eligibility criteria not verified	FLAT RATE	2,00 %	EUR	- 143 933,09	- 143 933,09	0,00
	Rural Development EAFRD Investment — private beneficiaries	2010	Eligibility criteria not verified	FLAT RATE	5,00 %	EUR	- 359 832,71	0,00	- 359 832,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Eligibility criteria not verified	ONE OFF		EUR	– 20 653,38	0,00	– 20 653,38
	Rural Development EAFRD Investment — private beneficiaries	2011	Eligibility criteria not verified	FLAT RATE	2,00 %	EUR	– 653 002,96	– 653 002,96	0,00
	Rural Development EAFRD Investment — private beneficiaries	2011	Eligibility criteria not verified	FLAT RATE	5,00 %	EUR	– 1 632 507,39	– 9 777,90	– 1 622 729,49
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Eligibility criteria not verified	ONE OFF		EUR	– 131 070,04	0,00	– 131 070,04
	Rural Development EAFRD Investment — private beneficiaries	2012	Eligibility criteria not verified	FLAT RATE	2,00 %	EUR	– 714 128,24	– 714 128,24	0,00
	Rural Development EAFRD Investment — private beneficiaries	2012	Eligibility criteria not verified	FLAT RATE	5,00 %	EUR	– 1 785 320,60	0,00	– 1 785 320,60
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Eligibility criteria not verified	ONE OFF		EUR	– 149 439,53	0,00	– 149 439,53

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2013	Eligibility criteria not verified	FLAT RATE	2,00 %	EUR	– 179 735,46	– 179 735,46	0,00
	Rural Development EAFRD Investment — private beneficiaries	2013	Eligibility criteria not verified	FLAT RATE	5,00 %	EUR	– 449 338,69	0,00	– 449 338,69
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Eligibility criteria not verified	ONE OFF		EUR	– 44 643,36	0,00	– 44 643,36
	Certification	2010	Known error on the EAFRD Non IACS population: VAT co-financed by the EU funds for public entities	ONE OFF		EUR	– 813 607,17	0,00	– 813 607,17
	Cross Compliance	2010	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	– 728 973,79	– 87 084,56	– 641 889,23
	Cross Compliance	2011	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	– 276 681,27	– 98 285,34	– 178 395,93
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	– 20 437,53	0,00	– 20 437,53

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2010	FLAT RATE	2,00 %	EUR	- 667,67	0,00	- 667,67
	Cross Compliance	2011	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 729 955,39	0,00	- 729 955,39
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 694 669,61	- 128 311,12	- 566 358,49
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2011	FLAT RATE	2,00 %	EUR	- 2 004,69	0,00	- 2 004,69
	Cross Compliance	2012	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2012	FLAT RATE	2,00 %	EUR	- 445 542,80	0,00	- 445 542,80
	Cross Compliance	2013	Non-definition of GAEC, inappropriate on the spot checks for SMR1 and 2 and 5, CY 2012	FLAT RATE	2,00 %	EUR	- 618 564,62	- 95 434,72	- 523 129,90

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2010	Reasonableness of costs not checked	FLAT RATE	2,00 %	EUR	- 466 051,99	- 466 051,99	0,00
	Rural Development EAFRD Investment — private beneficiaries	2010	Reasonableness of costs not checked	FLAT RATE	5,00 %	EUR	- 1 165 129,98	- 200 489,14	- 964 640,84
	Rural Development EAFRD Investment — private beneficiaries	2011	Reasonableness of costs not checked	FLAT RATE	2,00 %	EUR	- 1 318 962,23	- 1 318 962,23	0,00
	Rural Development EAFRD Investment — private beneficiaries	2011	Reasonableness of costs not checked	FLAT RATE	5,00 %	EUR	- 3 297 405,58	- 67 253,62	- 3 230 151,96
	Rural Development EAFRD Investment — private beneficiaries	2012	Reasonableness of costs not checked	FLAT RATE	2,00 %	EUR	- 1 646 751,71	- 1 646 751,71	0,00
	Rural Development EAFRD Investment — private beneficiaries	2012	Reasonableness of costs not checked	FLAT RATE	5,00 %	EUR	- 4 116 879,28	- 62 387,68	- 4 054 491,60
	Rural Development EAFRD Investment — private beneficiaries	2013	Reasonableness of costs not checked	FLAT RATE	2,00 %	EUR	- 346 040,61	- 346 040,61	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2013	Reasonableness of costs not checked	FLAT RATE	5,00 %	EUR	– 865 101,55	– 58 386,10	– 806 715,45
					Total FR:	EUR	– 25 100 263,32	– 6 276 016,47	– 18 824 246,85
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Measure 413: one-off correction due to the lack of checks on the reasonableness of costs and on the availability of 3 quotations in one project	ONE OFF		EUR	– 9 791,59	0,00	– 9 791,59
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Measure 411/413: weaknesses identified in several key controls (project selection, checks on the reliability of the applicant and on double financing, OTSC)	FLAT RATE	5,00 %	EUR	– 116 143,13	– 489,58	– 115 653,55
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Measure 411/413: weaknesses identified in several key controls (project selection, checks on the reliability of the applicant and on double financing, OTSC)	FLAT RATE	5,00 %	EUR	– 1 731 861,46	0,00	– 1 731 861,46
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Measure 411/413: weaknesses identified in several key controls (project selection, checks on the reliability of the applicant and on double financing, OTSC)	FLAT RATE	5,00 %	EUR	– 748 948,33	0,00	– 748 948,33

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Measure 214: weakness in the administrative cross-check on livestock density	FLAT RATE	5,00 %	EUR	- 3 121 252,71	0,00	- 3 121 252,71
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 214: weakness in the administrative cross-check on livestock density	FLAT RATE	5,00 %	EUR	- 3 258 827,27	0,00	- 3 258 827,27
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214: weakness in the administrative cross-check on livestock density	FLAT RATE	5,00 %	EUR	- 1 291 507,12	0,00	- 1 291 507,12
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2012	Measure 216: weakness in check on double financing, on VAT registration, on in-situ visits, on cost reasonableness, delivery of the investment and on the scope of the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 70 521,65	0,00	- 70 521,65
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	Measure 216: weakness in check on double financing, on VAT registration, on in-situ visits, on cost reasonableness, delivery of the investment and on the scope of the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 761 093,10	0,00	- 761 093,10
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 216: weakness in check on double financing, on VAT registration, on in-situ visits, on cost reasonableness, delivery of the investment and on the scope of the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 733 293,71	0,00	- 733 293,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2012	Measure 227: weakness in checks on reliability of the applicant, on in-situ visits, on verification of the delivery of the investment and in the scope of the on-the-spot checks	FLAT RATE	5,00 %	EUR	- 42 403,20	0,00	- 42 403,20
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	Measure 227: weakness in checks on reliability of the applicant, on in-situ visits, on verification of the delivery of the investment and in the scope of the on-the-spot checks	FLAT RATE	5,00 %	EUR	- 364 039,25	0,00	- 364 039,25
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 227: weakness in checks on reliability of the applicant, on in-situ visits, on verification of the delivery of the investment and in the scope of the on-the-spot checks	FLAT RATE	5,00 %	EUR	- 366 157,36	0,00	- 366 157,36
					Total GB:	EUR	- 12 615 839,88	- 489,58	- 12 615 350,30
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Inappropriate application of selection criteria	FLAT RATE	5,00 %	EUR	- 506 480,19	0,00	- 506 480,19
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Inappropriate application of selection criteria	FLAT RATE	5,00 %	EUR	- 699 174,68	0,00	- 699 174,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Inappropriate application of selection criteria	FLAT RATE	5,00 %	EUR	- 1 002 840,61	0,00	- 1 002 840,61
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Inappropriate application of selection criteria	FLAT RATE	5,00 %	EUR	- 899 008,70	0,00	- 899 008,70
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Sanction policy is not effective, proportionate and dissuasive	ONE OFF	0,00 %	EUR	- 536 620,15	0,00	- 536 620,15
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Sanction policy is not effective, proportionate and dissuasive	ONE OFF	0,00 %	EUR	- 100 072,61	0,00	- 100 072,61
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Sanction policy is not effective, proportionate and dissuasive	ONE OFF	0,00 %	EUR	- 136 263,56	0,00	- 136 263,56
					Total GR:	EUR	- 3 880 460,50	0,00	- 3 880 460,50
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Cross Compliance	2010	Application of a tolerance, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 78 405,91	0,00	- 78 405,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Application of a tolerance, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 38 637,69	0,00	- 38 637,69
	Cross Compliance	2009	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2008	FLAT RATE	5,00 %	EUR	- 143 572,52	0,00	- 143 572,52
	Cross Compliance	2010	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 100 094,63	0,00	- 100 094,63
	Cross Compliance	2011	Application of a tolerance, weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 134 296,47	- 3 255,87	- 131 040,60
	Cross Compliance	2010	Application of a tolerance, weaknesses in report of eligibility checks, farmers with animals, CY2009	FLAT RATE	5,00 %	EUR	- 42 005,10	0,00	- 42 005,10
	Cross Compliance	2011	Application of a tolerance, weaknesses in report of eligibility checks, farmers with animals, CY2010	FLAT RATE	5,00 %	EUR	- 43 429,85	0,00	- 43 429,85
	Cross Compliance	2009	Previous corrections CY2008	FLAT RATE	5,00 %	EUR	0,00	- 13 570,69	13 570,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Previous corrections CY2009	FLAT RATE	5,00 %	EUR	0,00	- 12 124,12	12 124,12
	Cross Compliance	2009	Weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2008	FLAT RATE	2,00 %	EUR	- 19 365,24	0,00	- 19 365,24
	Cross Compliance	2010	Weaknesses in report of eligibility checks and veterinarian checks, farmers with animals, CY2009	FLAT RATE	2,00 %	EUR	- 23 218,80	0,00	- 23 218,80
	Cross Compliance	2009	Weaknesses in report of eligibility checks, farmers without animals, CY2008	FLAT RATE	2,00 %	EUR	- 90 181,34	0,00	- 90 181,34
	Cross Compliance	2010	Weaknesses in report of eligibility checks, farmers without animals, CY2009	FLAT RATE	2,00 %	EUR	- 96 173,02	0,00	- 96 173,02
	Cross Compliance	2011	Weaknesses in report of eligibility checks, farmers without animals, CY2010	FLAT RATE	2,00 %	EUR	- 104 882,23	0,00	- 104 882,23
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls — Measure 211	FLAT RATE	5,00 %	EUR	540,56	0,00	540,56
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses on the on-the-spot controls — Measure 211	FLAT RATE	5,00 %	EUR	- 248 449,43	0,00	- 248 449,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weaknesses on the on-the-spot controls — Measure 211	FLAT RATE	5,00 %	EUR	– 215 733,48	0,00	– 215 733,48
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Weaknesses on the on-the-spot controls — Measure 211	FLAT RATE	5,00 %	EUR	– 175 805,33	0,00	– 175 805,33
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	193,13	0,00	193,13
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses on the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	– 341 406,39	0,00	– 341 406,39
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weaknesses on the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	– 416 214,54	0,00	– 416 214,54
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Weaknesses on the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	– 454 241,45	0,00	– 454 241,45
					Total IT:	EUR	– 2 765 379,73	– 28 950,68	– 2 736 429,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	– 84 153,64	0,00	– 84 153,64
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses in the on-the-spot controls — Measure 214	FLAT RATE	2,00 %	EUR	– 144 593,73	0,00	– 144 593,73
					Total LT:	EUR	– 228 747,37	0,00	– 228 747,37
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Rural Development EAFRD Axis 1 — Measures with flat rate support	2010	Weaknesses in early retirement scheme payments	FLAT RATE	2,00 %	EUR	– 234 331,35	0,00	– 234 331,35
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2010	Weaknesses in early retirement scheme payments	FLAT RATE	5,00 %	EUR	– 3 515 081,52	0,00	– 3 515 081,52
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2011	Weaknesses in early retirement scheme payments	FLAT RATE	2,00 %	EUR	– 675 353,06	0,00	– 675 353,06
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2011	Weaknesses in early retirement scheme payments	FLAT RATE	5,00 %	EUR	– 10 229 852,44	0,00	– 10 229 852,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2012	Weaknesses in early retirement scheme payments	FLAT RATE	2,00 %	EUR	– 717 693,11	0,00	– 717 693,11
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2012	Weaknesses in early retirement scheme payments	FLAT RATE	5,00 %	EUR	– 10 110 275,83	0,00	– 10 110 275,83
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2013	Weaknesses in early retirement scheme payments	FLAT RATE	2,00 %	EUR	– 758 347,29	0,00	– 758 347,29
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2013	Weaknesses in early retirement scheme payments	FLAT RATE	5,00 %	EUR	– 11 230 876,11	0,00	– 11 230 876,11
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2011	Weaknesses in the semi-subsistence farming scheme	FLAT RATE	10,00 %	EUR	– 3 614 511,65	0,00	– 3 614 511,65
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2011	Weaknesses in the semi-subsistence farming scheme	ONE OFF	11,00 %	EUR	– 4 467 373,95	0,00	– 4 467 373,95
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2012	Weaknesses in the semi-subsistence farming scheme	FLAT RATE	10,00 %	EUR	– 619,90	0,00	– 619,90

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2012	Weaknesses in the semi-subsistence farming scheme	ONE OFF	11,00 %	EUR	- 766,17	0,00	- 766,17
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2013	Weaknesses in the semi-subsistence farming scheme	FLAT RATE	10,00 %	EUR	7 909,14	0,00	7 909,14
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2013	Weaknesses in the semi-subsistence farming scheme	ONE OFF	11,00 %	EUR	9 775,34	0,00	9 775,34
	Rural Development EAFRD Investment — private beneficiaries	2011	Weaknesses in verification of cost reasonableness; SME criterion verification and scope of on the spot checks	FLAT RATE	5,00 %	EUR	- 2 046 731,11	0,00	- 2 046 731,11
	Rural Development EAFRD Investment — private beneficiaries	2012	Weaknesses in verification of cost reasonableness; SME criterion verification and scope of on the spot checks	FLAT RATE	5,00 %	EUR	- 5 369 057,29	0,00	- 5 369 057,29
	Rural Development EAFRD Investment — private beneficiaries	2013	Weaknesses in verification of cost reasonableness; SME criterion verification and scope of on the spot checks	FLAT RATE	5,00 %	EUR	- 3 857 372,46	0,00	- 3 857 372,46

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	Weaknesses in verification of cost reasonableness; SME criterion verification and scope of on the spot checks	FLAT RATE	5,00 %	EUR	– 437 316,75	0,00	– 437 316,75
					Total PL:	EUR	– 57 247 875,51	0,00	– 57 247 875,51
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Certification	2009	known error EAFRD IACS population	ONE OFF		EUR	– 74 565,74	– 5 457,44	– 69 108,30
	Certification	2009	known error EAFRD non-IACS population	ONE OFF		EUR	– 487,20	– 11,93	– 475,27
					Total PT:	EUR	– 75 052,94	– 5 469,37	– 69 583,57
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD Investment — public beneficiaries	2010	Insufficient checks on the public procurement procedure	FLAT RATE	10,00 %	EUR	– 3 837 667,96	0,00	– 3 837 667,96
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Insufficient checks on the public procurement procedure	FLAT RATE	5,00 %	EUR	– 362 166,32	0,00	– 362 166,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — public beneficiaries	2011	Insufficient checks on the public procurement procedure	FLAT RATE	10,00 %	EUR	– 30 088 395,70	0,00	– 30 088 395,70
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Insufficient checks on the public procurement procedure	FLAT RATE	5,00 %	EUR	– 4 835 357,49	0,00	– 4 835 357,49
	Rural Development EAFRD Investment — public beneficiaries	2012	Insufficient checks on the public procurement procedure	FLAT RATE	10,00 %	EUR	– 26 711 026,12	0,00	– 26 711 026,12
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Insufficient checks on the public procurement procedure	FLAT RATE	5,00 %	EUR	– 15 638 250,66	0,00	– 15 638 250,66
	Rural Development EAFRD Investment — public beneficiaries	2010	No penalties applied when end-of-works dates are exceeded	EXTRAPO-LATED	2,44 %	EUR	– 959 810,35	0,00	– 959 810,35
	Rural Development EAFRD Investment — public beneficiaries	2011	No penalties applied when end-of-works dates are exceeded	EXTRAPO-LATED	2,44 %	EUR	– 7 525 183,01	0,00	– 7 525 183,01
	Rural Development EAFRD Investment — public beneficiaries	2012	No penalties applied when end-of-works dates are exceeded	EXTRAPO-LATED	2,44 %	EUR	– 8 104 689,34	0,00	– 8 104 689,34
	Rural Development EAFRD Investment — public beneficiaries	2013	No penalties applied when end-of-works dates are exceeded	EXTRAPO-LATED	2,44 %	EUR	– 5 405 977,31	0,00	– 5 405 977,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2011	Late initiation of recovery procedures under EAFRD	ONE OFF		EUR	- 7 084,36	0,00	- 7 084,36
					Total RO:	EUR	- 103 475 608,62	0,00	- 103 475 608,62

Currency	Amount	Deductions	Financial Impact
EUR	- 212 933 390,91	- 6 311 034,44	- 206 622 356,47