

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2016/1059

of 20 June 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) 3753)

(only the Bulgarian, Czech, Danish, Dutch, English, French, German, Italian, Latvian, Lithuanian, Portuguese, 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 (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 ⁽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⁾ D/1597464/2016-ANN2rev2-EN/FR and D/1597464/2016-ANN3rev1-Panache.

- (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 April 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 Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Kingdom of Netherlands, the Portuguese Republic, the Republic of Slovenia, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 20 June 2016.

For the Commission
Phil HOGAN
Member of the Commission

Budget Item: 05040206

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	RD Guidance Leader+ (RD-400)	2008	Reimbursement following judgment in Case T-516/10	FLAT RATE	5,00 %	EUR	7 437 217,61	0,00	7 437 217,61
					Total FR:	EUR	7 437 217,61	0,00	7 437 217,61

Currency	Amount	Deductions	Financial Impact
EUR	7 437 217,61	0,00	7 437 217,61

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	Reimbursement in Case T-32/16	FLAT RATE	5,00 %	EUR	151 171,36	0,00	151 171,36
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	Reimbursement in Case T-32/16	FLAT RATE	5,00 %	EUR	212 512,83	0,00	212 512,83
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Reimbursement in Case T-32/16	FLAT RATE	5,00 %	EUR	220 615,06	0,00	220 615,06
					Total CZ:	EUR	584 299,25	0,00	584 299,25

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Lack of animal-counting and then of assessment of the live-stock density during on-the-spot checks — removal of the sheep and goats not being under an animal premia	ESTIMATED PERCENTAGE	- 0,48 %	EUR	1 071 009,19	- 8 925,08	1 079 934,27
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Lack of animal-counting and then of assessment of the live-stock density during on-the-spot checks — removal of the sheep and goats not being under an animal premia	ESTIMATED PERCENTAGE	- 0,48 %	EUR	1 386 002,35	- 11 430,02	1 397 432,37
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	Lack of animal-counting and then of assessment of the live-stock density during on-the-spot checks — removal of the sheep and goats not being under an animal premia	ESTIMATED PERCENTAGE	- 0,48 %	EUR	1 383 793,19	- 11 531,61	1 395 324,80
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2008	Reimbursement following judgment in Case T-259/13	FLAT RATE	5,00 %	EUR	706 623,78	0,00	706 623,78
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2009	Reimbursement following judgment in Case T-259/13	FLAT RATE	5,00 %	EUR	167 468,29	0,00	167 468,29
					Total FR:	EUR	4 714 896,80	- 31 886,71	4 746 783,51

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2013	EAFRD non-IACS random errors and EAGF control statistics. Rectification of correction found in ad hoc 48	ONE-OFF		EUR	2 195,93	0,00	2 195,93
	Certification	2013	EAGF non-IACS and EAFRD non-IACS known errors. Rectification of correction found in ad hoc 48	ONE-OFF		EUR	26 105,45	0,00	26 105,45
					Total ES:	EUR	28 301,38	0,00	28 301,38

Currency	Amount	Deductions	Financial Impact
EUR	5 327 497,43	- 31 886,71	5 359 384,14

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SI	Decoupled Direct Aids	2013	Reimbursement in Case T-12/16 following judgment in Case T-667/14	ONE-OFF		EUR	42 615,90	0,00	42 615,90
	Decoupled Direct Aids	2014	Reimbursement in Case T-12/16 following judgment in Case T-667/14	ONE-OFF		EUR	45 519,08	0,00	45 519,08
	Decoupled Direct Aids	2015	Reimbursement in Case T-12/16 following judgment in Case T-667/14	ONE-OFF		EUR	34 211,94	0,00	34 211,94

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2010	Reimbursement following judgment in Case T-667/14	FLAT RATE	5,00 %	EUR	85 780,08	2 203,29	83 576,79
	Decoupled Direct Aids	2011	Reimbursement following judgment in Case T-667/14	FLAT RATE	5,00 %	EUR	115 956,46	0,00	115 956,46
	Decoupled Direct Aids	2012	Reimbursement following judgment in Case T-667/14	FLAT RATE	5,00 %	EUR	131 269,23	0,00	131 269,23
					Total SI:	EUR	455 352,69	2 203,29	453 149,40

Currency	Amount	Deductions	Financial Impact
EUR	455 352,69	2 203,29	453 149,40

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Decoupled Direct Aids	2013	Weaknesses in the on-the-spot checks and sanctions and payments calculations — CY 2012	ONE-OFF		EUR	- 167 489,00	0,00	- 167 489,00
	Decoupled Direct Aids	2014	Weaknesses in the on-the-spot checks and sanctions and payments calculations — CY 2012	ONE-OFF		EUR	- 131,00	0,00	- 131,00
	Decoupled Direct Aids	2014	Weaknesses in the on-the-spot checks and sanctions and payments calculations — CY 2013	ONE-OFF		EUR	- 250 296,00	0,00	- 250 296,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	Weaknesses in the on-the-spot checks and sanctions and payments calculations — CY 2014	ONE-OFF		EUR	– 263 217,00	0,00	– 263 217,00
					Total BG:	EUR	– 681 133,00	0,00	– 681 133,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Decoupled Direct Aids	2013	Claim year 2012: Deficiency in the LPIS update process, Deficiency in the risk analysis, No extension or extrapolation in case of overdeclaration > 3 %	ONE-OFF		EUR	– 112 441,28	0,00	– 112 441,28
	Decoupled Direct Aids	2014	Claim year 2013: Deficiency in the LPIS update process, Deficiency in the risk analysis, No extension or extrapolation in case of overdeclaration > 3 %.	ONE-OFF		EUR	– 164 086,21	0,00	– 164 086,21
	Decoupled Direct Aids	2015	Claim year 2014: Deficiency in the LPIS update process, Deficiency in the risk analysis, No extension or extrapolation in case of overdeclaration > 3 %	ONE-OFF		EUR	– 185 990,34	0,00	– 185 990,34
	Cross Compliance	2011	Incorrect control of the identification and registration requirements, farmer with animals, CY 2010	FLAT RATE	10,00 %	EUR	– 5 297 424,42	– 41,95	– 5 297 382,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Incorrect control of the identification and registration requirements, farmer with animals, CY 2011	FLAT RATE	10,00 %	EUR	- 5 947 911,00	- 0,69	- 5 947 910,31
	Cross Compliance	2013	Incorrect control of the identification and registration requirements, farmer with animals, CY 2012	FLAT RATE	10,00 %	EUR	- 6 473 886,96	- 1 124,41	- 6 472 762,55
	Cross Compliance	2014	Incorrect control of the identification and registration requirements, farmer with animals, CY 2013	FLAT RATE	10,00 %	EUR	- 6 852 121,42	- 1 640,86	- 6 850 480,56
	Wine — Investment	2011	Insufficient level of on-the-spot checks	FLAT RATE	10,00 %	EUR	- 124 003,47	0,00	- 124 003,47
	Wine — Investment	2012	Insufficient level of on-the-spot checks	FLAT RATE	10,00 %	EUR	- 207 479,98	0,00	- 207 479,98
	Wine — Investment	2013	Insufficient level of on-the-spot checks	FLAT RATE	10,00 %	EUR	- 201 933,62	0,00	- 201 933,62
	Wine — Investment	2014	Insufficient level of on-the-spot checks	FLAT RATE	10,00 %	EUR	- 103 099,13	0,00	- 103 099,13
	Cross Compliance	2011	One GAEC not defined and limited scope of the control for SMR5, farmer without animals, CY 2010	FLAT RATE	2,00 %	EUR	- 1 059 484,88	- 8,39	- 1 059 476,49

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	One GAEC not defined and limited scope of the control for SMR5, farmer without animals, CY 2011	FLAT RATE	2,00 %	EUR	- 1 189 582,20	- 0,14	- 1 189 582,06
	Cross Compliance	2013	One GAEC not defined and limited scope of the control for SMR5, farmer without animals, CY 2012	FLAT RATE	2,00 %	EUR	- 1 294 777,39	- 224,88	- 1 294 552,51
	Cross Compliance	2014	One GAEC not defined and limited scope of the control for SMR5, farmer without animals, CY 2013	FLAT RATE	2,00 %	EUR	- 1 370 424,28	0,00	- 1 370 424,28
					Total CZ:	EUR	- 30 584 646,58	- 3 041,32	- 30 581 605,26
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2013	Financial correction for not recovered financial errors from previous years	ONE-OFF		EUR	- 46 753,71	0,00	- 46 753,71
	Promotion Measures	2010	non-compliance with the provision on procurement	FLAT RATE	100,00 %	EUR	- 140 636,87	- 632,38	- 140 004,49
	Promotion Measures	2011	non-compliance with the provision on procurement	FLAT RATE	100,00 %	EUR	- 331 758,14	- 168,23	- 331 589,91
	Promotion Measures	2012	non-compliance with the provision on procurement	FLAT RATE	100,00 %	EUR	- 346 390,91	- 382,01	- 346 008,90

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2013	non-compliance with the provision on procurement	FLAT RATE	100,00 %	EUR	- 67 459,69	- 33,69	- 67 426,00
	Decoupled Direct Aids	2013	Weaknesses in the effectiveness of the control method and quality of the on-the-spot checks in CY2012	ONE-OFF		EUR	- 224 492,66	0,00	- 224 492,66
	Decoupled Direct Aids	2014	Weaknesses in the effectiveness of the control method and quality of the on-the-spot checks in CY2013	ONE-OFF		EUR	- 186 360,48	0,00	- 186 360,48
					Total DE:	EUR	- 1 343 852,46	- 1 216,31	- 1 342 636,15
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Irregularities	2013	Delays in the starting-up of the recovery procedures and lack of diligence in the follow-up of debts	ONE-OFF		EUR	- 364 397,21	0,00	- 364 397,21
	Certification	2011	EAGF non-IACS and EAFRD non-IACS known errors. Rectification of correction found in ad hoc 48	ONE-OFF		EUR	3 523,35	0,00	3 523,35
	Certification	2013	EAGF non-IACS and EAFRD non-IACS known errors. Rectification of correction found in ad hoc 48	ONE-OFF		EUR	19 304,02	0,00	19 304,02
	Cross Compliance	2010	Inadequate instruction for controls, deficiencies in the scope of the controls, 2009	FLAT RATE	10,00 %	EUR	- 115 116,22	- 3 067,03	- 112 049,19

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Inadequate instruction for controls, deficiencies in the scope of the controls, 2009	FLAT RATE	10,00 %	EUR	- 10 039,58	0,00	- 10 039,58
	Cross Compliance	2012	Inadequate instruction for controls, deficiencies in the scope of the controls, 2009	FLAT RATE	10,00 %	EUR	- 202,56	0,00	- 202,56
	Cross Compliance	2011	Inadequate instruction for controls, deficiencies in the scope of the controls, 2010	FLAT RATE	10,00 %	EUR	- 1 779 083,63	- 4 749,00	- 1 774 334,63
	Cross Compliance	2012	Inadequate instruction for controls, deficiencies in the scope of the controls, 2010	FLAT RATE	10,00 %	EUR	- 1 466,85	0,00	- 1 466,85
	Cross Compliance	2013	Inadequate instruction for controls, deficiencies in the scope of the controls, 2010	FLAT RATE	10,00 %	EUR	- 408,69	0,00	- 408,69
	Cross Compliance	2012	Inadequate instruction for controls, deficiencies in the scope of the controls, 2011	FLAT RATE	10,00 %	EUR	- 1 796 132,37	- 8 320,41	- 1 787 811,96
	Cross Compliance	2013	Inadequate instruction for controls, deficiencies in the scope of the controls, 2011	FLAT RATE	10,00 %	EUR	- 379,25	0,00	- 379,25
	Cross Compliance	2013	Inadequate instruction for controls, deficiencies in the scope of the controls, 2012	FLAT RATE	5,00 %	EUR	- 921 486,77	0,00	- 921 486,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2014	Known error calculated based on systemic deficiencies in the substantive testing of the EAGF non-IACS population.	ONE-OFF		EUR	- 555 280,17	0,00	- 555 280,17
	Certification	2014	Known error identified in the EAFRD non-IACS. Non-application of financial discipline.	ONE-OFF		EUR	- 84 578,54	0,00	- 84 578,54
	Decoupled Direct Aids	2010	Lack of recovery, CY2009	ONE-OFF		EUR	- 1 797 657,81	0,00	- 1 797 657,81
	Decoupled Direct Aids	2011	Lack of recovery, CY2010	ONE-OFF		EUR	- 2 476 822,58	0,00	- 2 476 822,58
	Decoupled Direct Aids	2012	Lack of recovery, CY2011	ONE-OFF		EUR	- 2 041 501,02	0,00	- 2 041 501,02
	Fruit and Vegetables — Operational Programmes	2010	Recognition — outsourcing: shortcomings in controls	FLAT RATE	5,00 %	EUR	- 146 583,54	- 17 707,29	- 128 876,25
	Fruit and Vegetables — Operational Programmes	2011	Recognition — outsourcing: shortcomings in controls	FLAT RATE	5,00 %	EUR	- 173 015,89	- 20 900,32	- 152 115,57
	Decoupled Direct Aids	2013	Weaknesses in the quality of on-the-spot checks and in the calculation of payment and sanctions (claim year 2012)	ONE-OFF		EUR	- 237 956,45	0,00	- 237 956,45
	Decoupled Direct Aids	2014	Weaknesses in the quality of on-the-spot checks and in the calculation of payment and sanctions (claim year 2012)	ONE-OFF		EUR	- 35,09	0,00	- 35,09
	Decoupled Direct Aids	2014	Weaknesses in the quality of on-the-spot checks (claim year 2013)	ONE-OFF		EUR	- 5 437,95	0,00	- 5 437,95
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	0,41 %	EUR	- 36 254,13	0,00	- 36 254,13

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	1,27 %	EUR	- 491 140,74	0,00	- 491 140,74
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	1,87 %	EUR	- 5 206 315,05	0,00	- 5 206 315,05
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	2,45 %	EUR	- 525 444,92	0,00	- 525 444,92
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	2,71 %	EUR	- 193 701,07	0,00	- 193 701,07
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	2,84 %	EUR	- 3 385 206,63	0,00	- 3 385 206,63
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	2,97 %	EUR	- 274 558,17	0,00	- 274 558,17
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	3,03 %	EUR	- 6 425 414,59	0,00	- 6 425 414,59
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	3,32 %	EUR	- 264 285,02	0,00	- 264 285,02
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	3,53 %	EUR	- 370 297,50	0,00	- 370 297,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2010	Weakness in LPIS (permanent pasture) CY 2009	FLAT RATE	4,34 %	EUR	- 5 810 700,42	0,00	- 5 810 700,42
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	1,59 %	EUR	- 140 897,44	0,00	- 140 897,44
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	3,58 %	EUR	- 12 557 181,35	0,00	- 12 557 181,35
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	3,80 %	EUR	- 1 604 161,19	0,00	- 1 604 161,19
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	4,46 %	EUR	- 7 281 180,73	0,00	- 7 281 180,73
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	4,99 %	EUR	- 521 889,14	0,00	- 521 889,14
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	5,86 %	EUR	- 14 705 686,08	0,00	- 14 705 686,08
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	6,40 %	EUR	- 754 883,66	0,00	- 754 883,66
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	6,52 %	EUR	- 1 465 916,24	0,00	- 1 465 916,24

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	7,68 %	EUR	- 1 054 399,87	0,00	- 1 054 399,87
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	8,60 %	EUR	- 898 074,78	0,00	- 898 074,78
	Decoupled Direct Aids	2011	Weakness in LPIS (permanent pasture) CY 2010	FLAT RATE	10,04 %	EUR	- 17 872 503,33	0,00	- 17 872 503,33
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	1,53 %	EUR	- 129 372,04	0,00	- 129 372,04
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	3,52 %	EUR	- 1 670 394,11	0,00	- 1 670 394,11
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	3,61 %	EUR	- 12 569 567,63	0,00	- 12 569 567,63
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	4,40 %	EUR	- 457 993,13	0,00	- 457 993,13
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	4,41 %	EUR	- 6 222 534,74	0,00	- 6 222 534,74
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	5,47 %	EUR	- 14 047 831,11	0,00	- 14 047 831,11

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	6,42 %	EUR	- 1 460 940,66	0,00	- 1 460 940,66
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	7,67 %	EUR	- 1 039 427,27	0,00	- 1 039 427,27
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	8,71 %	EUR	- 896 518,36	0,00	- 896 518,36
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	8,84 %	EUR	- 1 073 434,31	0,00	- 1 073 434,31
	Decoupled Direct Aids	2012	Weakness in LPIS (permanent pasture) CY2011	FLAT RATE	10,06 %	EUR	- 18 587 226,24	0,00	- 18 587 226,24
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	1,52 %	EUR	- 282 433,44	0,00	- 282 433,44
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	2,73 %	EUR	- 2 189 472,27	0,00	- 2 189 472,27
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	3,47 %	EUR	- 436 427,69	0,00	- 436 427,69
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	3,60 %	EUR	- 13 607 317,98	0,00	- 13 607 317,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	4,34 %	EUR	- 6 859 547,08	0,00	- 6 859 547,08
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	5,23 %	EUR	- 14 573 066,77	0,00	- 14 573 066,77
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	5,67 %	EUR	- 1 481 797,81	0,00	- 1 481 797,81
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	8,11 %	EUR	- 937 029,74	0,00	- 937 029,74
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	8,35 %	EUR	- 1 152 945,89	0,00	- 1 152 945,89
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	8,47 %	EUR	- 1 067 848,09	0,00	- 1 067 848,09
	Decoupled Direct Aids	2013	Weakness in LPIS (permanent pasture) CY 2012	FLAT RATE	10,09 %	EUR	- 18 550 881,56	0,00	- 18 550 881,56
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	1,78 %	EUR	- 242 483,04	0,00	- 242 483,04
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	2,43 %	EUR	- 1 440 419,43	0,00	- 1 440 419,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	3,58 %	EUR	- 13 675 357,81	0,00	- 13 675 357,81
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	3,67 %	EUR	- 244 557,73	0,00	- 244 557,73
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	5,22 %	EUR	- 22 266 789,93	0,00	- 22 266 789,93
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	5,62 %	EUR	- 1 460 452,24	0,00	- 1 460 452,24
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	8,21 %	EUR	- 1 461 393,24	0,00	- 1 461 393,24
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	8,22 %	EUR	- 967 202,28	0,00	- 967 202,28
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	8,53 %	EUR	- 1 203 367,96	0,00	- 1 203 367,96
	Decoupled Direct Aids	2014	Weakness in LPIS (permanent pasture) CY 2013	FLAT RATE	10,09 %	EUR	- 18 791 305,94	0,00	- 18 791 305,94
	Fruit and Vegetables — Operational Programmes	2010	Weakness in POs Recognition — Control of the marketed production — Full delivery	FLAT RATE	5,00 %	EUR	- 149 704,70	- 18 084,33	- 131 620,37

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Weakness in POs Recognition — Control of the marketed production — Full delivery	FLAT RATE	5,00 %	EUR	- 3 967,05	- 479,22	- 3 487,83
					Total ES:	EUR	- 275 525 856,12	- 73 307,60	- 275 452 548,52
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Entitlements	2013	Allocation for farmers who were not able to sign a private contract clause for objective reasons and allocation for new farmers	FLAT RATE	10,00 %	EUR	- 822 428,05	0,00	- 822 428,05
	Entitlements	2014	Allocation for farmers who were not able to sign a private contract clause for objective reasons and allocation for new farmers	FLAT RATE	10,00 %	EUR	- 1 382 331,15	0,00	- 1 382 331,15
	Entitlements	2013	Allocation for grubbing up vineyards 2012	FLAT RATE	10,00 %	EUR	- 16 184,70	0,00	- 16 184,70
	Entitlements	2014	Allocation for grubbing up vineyards 2012	FLAT RATE	10,00 %	EUR	- 16 184,70	0,00	- 16 184,70
	Entitlements	2013	Allocation for meat veals	ONE-OFF		EUR	- 1 363 665,37	- 29 946,09	- 1 333 719,28
	Entitlements	2014	Allocation for meat veals	ONE-OFF		EUR	- 1 363 665,37	0,00	- 1 363 665,37
	Entitlements	2013	Incorrect calculation of the linear reduction	ONE-OFF		EUR	- 89 489 899,24	- 1 965 198,18	- 87 524 701,06
	Entitlements	2014	Incorrect calculation of the linear reduction	ONE-OFF		EUR	- 98 131 085,38	0,00	- 98 131 085,38
					Total FR:	EUR	- 192 585 443,96	- 1 995 144,27	- 190 590 299,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Cross Compliance	2013	Application of tolerances for SMR7 and SMR8, CY 2012	ONE-OFF		EUR	- 216 342,93	0,00	- 216 342,93
	Cross Compliance	2014	Application of tolerances for SMR7 and SMR8, CY 2013	ONE-OFF		EUR	- 133 445,51	0,00	- 133 445,51
	Cross Compliance	2015	Application of tolerances for SMR7 and SMR8, CY 2014	ONE-OFF		EUR	- 125 894,15	0,00	- 125 894,15
	Certification	2010	Claw-back and completeness of Annex III	ONE-OFF		EUR	- 373 689,17	0,00	- 373 689,17
	Certification	2011	Claw-back and completeness of Annex III	ONE-OFF		EUR	- 388,00	0,00	- 388,00
	Certification	2012	Claw-back and completeness of Annex III	ONE-OFF		EUR	- 3 394,82	0,00	- 3 394,82
	Cross Compliance	2011	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	- 1 456 734,56	- 16 924,48	- 1 439 810,08

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	- 9 246,99	8,89	- 9 255,88
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	- 6 356,12	0,00	- 6 356,12
	Cross Compliance	2012	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	- 4 128 736,01	- 82 450,81	- 4 046 285,20
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	- 6 293,36	0,00	- 6 293,36

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	- 1 188,27	0,00	- 1 188,27
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2012	FLAT RATE	2,00 %	EUR	- 4 133 131,91	- 82 712,75	- 4 050 419,16
	Cross Compliance	2014	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2012	FLAT RATE	2,00 %	EUR	- 3 715,44	- 75,10	- 3 640,34
	Cross Compliance	2011	Tolerance applied for identification for SMR7 and SMR8, CY2010	ONE-OFF		EUR	- 358 022,71	- 7 160,45	- 350 862,26

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Tolerance applied for identification for SMR7 and SMR8, CY2011	ONE-OFF		EUR	- 570 898,01	- 12 536,93	- 558 361,08
	Cross Compliance	2013	Tolerance applied for identification for SMR7 and SMR8, CY2012	ONE-OFF		EUR	- 306 764,01	- 613,53	- 306 150,48
					Total GB:	EUR	- 11 834 241,97	- 202 465,16	- 11 631 776,81
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Cross Compliance	2011	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2010	ESTIMATED AMOUNT		EUR	- 1 541 264,44	- 451,39	- 1 540 813,05
	Cross Compliance	2012	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2011	ESTIMATED AMOUNT		EUR	- 1 509 688,44	0,00	- 1 509 688,44
	Cross Compliance	2013	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2012	ESTIMATED AMOUNT		EUR	- 1 482 417,28	0,00	- 1 482 417,28
	Cross Compliance	2011	Two SMRs partially checked, farmers without animals, CY2010	ESTIMATED AMOUNT		EUR	- 450 758,57	0,00	- 450 758,57
	Cross Compliance	2012	Two SMRs partially checked, farmers without animals, CY2011	ESTIMATED AMOUNT		EUR	- 473 989,06	0,00	- 473 989,06

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Two SMRs partially checked, farmers without animals, CY2012	ESTIMATED AMOUNT		EUR	- 497 207,98	0,00	- 497 207,98
					Total IT:	EUR	- 5 955 325,77	- 451,39	- 5 954 874,38
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LU	Decoupled Direct Aids	2013	Claim year 2012: weaknesses in effectiveness of risk analysis.	ONE-OFF		EUR	- 77 965,03	- 155,93	- 77 809,10
	Decoupled Direct Aids	2014	Claim year 2013: weaknesses in effectiveness of risk analysis.	ONE-OFF		EUR	- 19 066,61	0,00	- 19 066,61
	Decoupled Direct Aids	2015	Claim year 2014: weaknesses in effectiveness of risk analysis.	ONE-OFF		EUR	- 10 880,09	0,00	- 10 880,09
	Decoupled Direct Aids	2014	Claim years from 2012 to 2013: non-retroactivity of reductions and sanctions as per Art. 57 and 80 of Regulation (EC) No 1122/2009.	ONE-OFF		EUR	- 28 439,04	0,00	- 28 439,04
	Decoupled Direct Aids	2014	Claim years from 2012 to 2014: eligibility of linear landscape elements as per Art. 26 of Regulation (EC) No 1122/2009	ONE-OFF		EUR	- 7 926,48	- 6,00	- 7 920,48
					Total LU:	EUR	- 144 277,25	- 161,93	- 144 115,32
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LV	Food Aid within the Community	2013	Advance payment to operator exceeds regulatory maximum	ONE-OFF		EUR	- 44 082,50	0,00	- 44 082,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Incorrect calculation of aid payments	ONE-OFF		EUR	- 34 355,75	0,00	- 34 355,75
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Incorrect calculation of aid payments	ONE-OFF		EUR	- 33 114,31	0,00	- 33 114,31
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	No mention of the measure in the control report — insufficient awareness of inspectors about specific risks	ONE-OFF		EUR	- 2 356,35	0,00	- 2 356,35
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	No mention of the measure in the control report — insufficient awareness of inspectors about specific risks	ONE-OFF		EUR	- 2 271,21	0,00	- 2 271,21
	Food Aid within the Community	2013	Non-compliance with applicable time limits for public procurement	FLAT RATE	2,00 %	EUR	- 98 781,18	- 881,65	- 97 899,53
					Total LV:	EUR	- 214 961,30	- 881,65	- 214 079,65
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Cross Compliance	2015	Weaknesses in on-the-spot check for SMR12, CY2014	ONE-OFF		EUR	- 17 819,22	0,00	- 17 819,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Weaknesses in on-the-spot checks for SMR8 and SMR12, CY2012	ONE-OFF		EUR	- 37 075,36	0,00	- 37 075,36
	Cross Compliance	2014	Weaknesses in on-the-spot checks for SMR8 and SMR12, CY2013	ONE-OFF		EUR	- 5 779,47	0,00	- 5 779,47
					Total NL:	EUR	- 60 674,05	0,00	- 60 674,05
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Cross Compliance	2013	One GAEC inadequately defined, one GAEC not controlled, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2012	FLAT RATE	5,00 %	EUR	- 3 233 085,77	- 108 110,02	- 3 124 975,75
	Cross Compliance	2011	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	- 899 122,29	- 208 499,79	- 690 622,50
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	- 7 817,09	- 842,64	- 6 974,45

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	180,91	0,00	180,91
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2011	FLAT RATE	5,00 %	EUR	- 3 217 040,09	- 245 336,98	- 2 971 703,11
	Cross Compliance	2013	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2011	FLAT RATE	5,00 %	EUR	- 2 037,25	0,00	- 2 037,25
	Cross Compliance	2011	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2012	FLAT RATE	5,00 %	EUR	- 166 454,16	0,00	- 166 454,16
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2012	FLAT RATE	5,00 %	EUR	- 46 559,18	0,00	- 46 559,18
	Decoupled Direct Aids	2013	Weakness in consolidation, CY2012	FLAT RATE	5,00 %	EUR	- 21 462 543,90	0,00	- 21 462 543,90

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Weakness in consolidation, CY2013	FLAT RATE	2,00 %	EUR	- 8 494 795,80	0,00	- 8 494 795,80
					Total PT:	EUR	- 37 529 274,62	- 562 789,43	- 36 966 485,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Milk — School milk	2010	Incomplete administrative checking of aid applications	ESTIMATED AMOUNT		EUR	- 78 643,30	0,00	- 78 643,30
	Milk — School milk	2011	Incomplete administrative checking of aid applications	ESTIMATED AMOUNT		EUR	- 84 843,00	0,00	- 84 843,00
	Milk — School milk	2012	Incomplete administrative checking of aid applications	ESTIMATED AMOUNT		EUR	- 90 599,19	0,00	- 90 599,19
	Milk — School milk	2013	Incomplete administrative checking of aid applications	ESTIMATED AMOUNT		EUR	- 71 717,30	0,00	- 71 717,30
	Milk — School milk	2014	Incomplete administrative checking of aid applications	ESTIMATED AMOUNT		EUR	- 53 174,59	0,00	- 53 174,59
					Total SE:	EUR	- 378 977,38	0,00	- 378 977,38

Currency	Amount	Deductions	Financial Impact
EUR	- 556 838 664,46	- 2 839 459,06	- 553 999 205,40

Budget Item: 6711

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Rural Development EAFRD Axis 1 + 3 — Investment-orientated measures (2007-2013)	2013	10 % project costs offered to be paid by the winning bidder — correction of 25 % on the individual projects	ONE-OFF		EUR	- 98 865,51	0,00	- 98 865,51
	Rural Development EAFRD Investment — public beneficiaries	2014	10 % project costs offered to be paid by the winning bidder — correction of 25 % on the individual projects	ONE-OFF		EUR	- 36 996,07	0,00	- 36 996,07
	Rural Development EAFRD Investment — public beneficiaries	2014	10 % project costs paid by the winning bidder — 100 % correction on the individual projects	ONE-OFF		EUR	- 461 580,98	0,00	- 461 580,98
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	Agri-Environment — Lack of verification of livestock density during the on-the-spot check	FLAT RATE	5,00 %	EUR	- 127 073,79	0,00	- 127 073,79
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2014	Agri-Environment — Lack of verification of livestock density during the on-the-spot check	FLAT RATE	5,00 %	EUR	- 126 252,39	0,00	- 126 252,39
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2015	Agri-Environment — Lack of verification of livestock density during the on-the-spot check	FLAT RATE	5,00 %	EUR	- 110 666,82	0,00	- 110 666,82
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2012	Weaknesses in tendering, awarding bids, exceeding thresholds, administrative control and taking over own contribution	FLAT RATE	10,00 %	EUR	- 375 618,20	0,00	- 375 618,20

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2013	Weaknesses in tendering, awarding bids, exceeding thresholds, administrative control and taking over own contribution	FLAT RATE	10,00 %	EUR	- 164 490,50	0,00	- 164 490,50
	Rural Development EAFRD Investment — public beneficiaries	2014	Weaknesses in tendering, most advantageous offer, exceeding thresholds (State aid and national financing), covering of projects costs by the winning bidder, related weaknesses in administrative control	FLAT RATE	10,00 %	EUR	- 70 931,60	0,00	- 70 931,60
	Rural Development EAFRD Investment — public beneficiaries	2015	Weaknesses in tendering, most advantageous offer, exceeding thresholds (state aid and national financing), covering of projects costs by the winning bidder, related weaknesses in administrative control	FLAT RATE	10,00 %	EUR	12,49	0,00	12,49
					Total DE:	EUR	- 1 572 463,37	0,00	- 1 572 463,37
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2008	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 19 234,20	0,00	- 19 234,20
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2009	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 10 410,87	0,00	- 10 410,87

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2010	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 10 520,43	0,00	- 10 520,43
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2011	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 21 757,75	0,00	- 21 757,75
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2012	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 93 474,30	0,00	- 93 474,30
	Rural Development EAFRD Axis 1 + 3 — investment-orientated measures (2007-2013)	2013	Weaknesses in key controls: check of the reasonableness of the costs, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 671 102,85	0,00	- 671 102,85
	Rural Development EAFRD Investment — private beneficiaries	2014	Weaknesses in key controls: check of the reasonableness of the cost, scope of the <i>ex post</i> checks	FLAT RATE	5,00 %	EUR	- 1 187 926,23	0,00	- 1 187 926,23
					Total DK:	EUR	- 2 014 426,63	0,00	- 2 014 426,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Axis 4 Leader (2007-2013)	2013	Lack of verification of the reasonableness of costs	ONE-OFF		EUR	- 40 312,61	0,00	- 40 312,61
	Rural Development EAFRD Axis 4 Leader (2007-2013)	2013	Absence in an ancillary control — lack of records of serial numbers	FLAT RATE	2,00 %	EUR	- 238 846,71	0,00	- 238 846,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Inadequate instruction for controls, deficiencies in the scope of the controls, 2009	FLAT RATE	10,00 %	EUR	- 30 820,17	- 238,69	- 30 581,48
	Cross Compliance	2013	Inadequate instruction for controls, deficiencies in the scope of the controls, 2010	FLAT RATE	10,00 %	EUR	- 29 052,62	0,00	- 29 052,62
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2012	Lack of audit trail in processing the applications and verification of the eligibility criteria — measures 226 and 227 actions directly implemented by the regions	FLAT RATE	2,00 %	EUR	- 630 767,90	0,00	- 630 767,90
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2013	Lack of audit trail in processing the applications and verification of the eligibility criteria — measures 226 and 227 actions directly implemented by the regions	FLAT RATE	2,00 %	EUR	- 1 092 936,85	0,00	- 1 092 936,85
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2010	Lack of recovery, RD, CY2009	ONE-OFF		EUR	- 106 540,72	0,00	- 106 540,72
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2011	Lack of recovery, RD, CY2010	ONE-OFF		EUR	- 507 976,98	0,00	- 507 976,98
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Lack of recovery, RD, CY2011	ONE-OFF		EUR	- 726 960,97	0,00	- 726 960,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2014	MLE in EAFRD non-IACS	ONE-OFF		EUR	- 76 305,79	0,00	- 76 305,79
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2012	Non respect of separation of duties laid down in Article 25(4) of Regulation (EU) No 65/2011 — measures 226 and 227 grants (only some files are concerned)	FLAT RATE	2,00 %	EUR	- 21 756,65	0,00	- 21 756,65
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2013	Non respect of separation of duties laid down in Article 25(4) of Regulation (EU) No 65/2011 — measures 226 and 227 grants (only some files are concerned)	FLAT RATE	2,00 %	EUR	- 18 956,82	0,00	- 18 956,82
	Certification	2014	Reimbursement to the Fund	ONE-OFF		EUR	13 600,00	0,00	13 600,00
					Total ES:	EUR	- 3 507 634,79	- 238,69	- 3 507 396,10
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Cross Compliance	2011	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	- 204 524,82	- 6 200,68	- 198 324,14
	Cross Compliance	2012	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	13 346,23	- 1 357,03	14 703,26

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2010	FLAT RATE	2,00 %	EUR	5 741,82	- 305,80	6 047,62
	Cross Compliance	2011	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	- 350 753,25	0,00	- 350 753,25
	Cross Compliance	2012	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	- 317 738,94	0,00	- 317 738,94
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	9 145,37	- 15,58	9 160,95
	Cross Compliance	2014	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2011	FLAT RATE	2,00 %	EUR	10 371,16	- 966,81	11 337,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2012	FLAT RATE	2,00 %	EUR	- 361 073,80	0,00	- 361 073,80
	Cross Compliance	2013	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2012	FLAT RATE	2,00 %	EUR	- 371 204,15	0,00	- 371 204,15
	Cross Compliance	2014	Deficient control of 3 GAEC and MRFPP, Minimum control rate for SMR8 not achieved, insufficient sample size for SMR7, CY2012	FLAT RATE	2,00 %	EUR	1 642,49	0,00	1 642,49
					Total GB:	EUR	- 1 565 047,89	- 8 845,90	- 1 556 201,99
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2014	Lack of traceability of administrative checks carried out (<i>in situ</i> visits) for Measure 214 (part genetic resources only).	FLAT RATE	2,00 %	EUR	- 20 143,37	0,00	- 20 143,37
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2013	Lack of traceability of administrative checks carried out (<i>in situ</i> visits) for measures 216, 226 and 227.	FLAT RATE	2,00 %	EUR	- 287 733,55	0,00	- 287 733,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2014	Lack of traceability of administrative checks carried out (<i>in situ</i> visits) for measures 216, 226 and 227.	FLAT RATE	2,00 %	EUR	- 351 204,50	0,00	- 351 204,50
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	Measure 112: non-compliance with the 18-month rule (Article 13(4) of Regulation (EC) No 1974/2006)	FLAT RATE	5,00 %	EUR	- 29 568,70	0,00	- 29 568,70
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Measure 112: non-compliance with the 18-month rule (Article 13(4) of Regulation (EC) No 1974/2006)	FLAT RATE	5,00 %	EUR	- 473 821,00	0,00	- 473 821,00
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	Measure 112: non-compliance with the 18-month rule (Article 13(4) of Regulation (EC) No 1974/2006)	FLAT RATE	5,00 %	EUR	- 9 059,40	0,00	- 9 059,40
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2015	Measure 112: non-compliance with the 18-month rule (Article 13(4) of Regulation (EC) No 1974/2006)	FLAT RATE	5,00 %	EUR	- 3 425,50	0,00	- 3 425,50
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2013	Non-eligible expenditure detected during the audit	ONE-OFF		EUR	- 20 228,00	0,00	- 20 228,00
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2014	Non-eligible expenditure detected during the audit	ONE-OFF		EUR	- 2 427,98	0,00	- 2 427,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact	
	Rural Development EAFRD Axis 2 (2007-2013, non-area-related measures)	2014	Non-eligible expenditure detected during the audit	ONE-OFF		EUR	- 28 173,30	0,00	- 28 173,30	
	Cross Compliance	2011	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2010	ESTIMATED AMOUNT		EUR	- 60 953,16	3,67	- 60 956,83	
	Cross Compliance	2012	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2011	ESTIMATED AMOUNT		EUR	- 82 528,15	- 2 949,30	- 79 578,85	
	Cross Compliance	2013	Several SMRs partially checked, leniency of the sanctioning system, farmers with animals, CY2012	ESTIMATED AMOUNT		EUR	- 89 122,06	- 2 306,35	- 86 815,71	
	Cross Compliance	2011	Two SMRs partially checked, farmers without animals, CY2010	ESTIMATED AMOUNT		EUR	- 17 826,41	0,00	- 17 826,41	
	Cross Compliance	2012	Two SMRs partially checked, farmers without animals, CY2011	ESTIMATED AMOUNT		EUR	- 25 910,93	0,00	- 25 910,93	
	Cross Compliance	2013	Two SMRs partially checked, farmers without animals, CY2012	ESTIMATED AMOUNT		EUR	- 29 891,85	0,00	- 29 891,85	
						Total IT:	EUR	- 1 532 017,86	- 5 251,98	- 1 526 765,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2012	Control of the eligibility criteria for NH (follow-up of Enquiry RD2/2009/010)	FLAT RATE	2,00 %	EUR	- 233 271,48	0,00	- 233 271,48
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2013	Control of the eligibility criteria for NH (follow-up of Enquiry RD2/2009/010)	FLAT RATE	2,00 %	EUR	- 198 148,95	0,00	- 198 148,95
	Rural Development EAFRD Axis 2 (2007-2013, area-related measures)	2014	Control of the eligibility criteria for NH (follow-up of Enquiry RD2/2009/010)	FLAT RATE	2,00 %	EUR	- 304 459,02	0,00	- 304 459,02
					Total LT:	EUR	- 735 879,45	0,00	- 735 879,45
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Cross Compliance	2011	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	- 231 656,69	- 87,24	- 231 569,45
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	- 10 909,92	0,00	- 10 909,92

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2010	FLAT RATE	5,00 %	EUR	- 1 883,90	0,00	- 1 883,90
	Cross Compliance	2011	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2011	FLAT RATE	5,00 %	EUR	- 382 418,80	- 19 445,93	- 362 972,87
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2011	FLAT RATE	5,00 %	EUR	- 449 842,53	- 616,54	- 449 225,99
	Cross Compliance	2013	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2011	FLAT RATE	5,00 %	EUR	- 17 947,73	0,00	- 17 947,73
	Cross Compliance	2012	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2012	FLAT RATE	5,00 %	EUR	- 581 182,86	0,00	- 581 182,86

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	One GAEC inadequately defined, partial deficiencies in 4 SMRS, leniency in the sanctioning system, CY2012	FLAT RATE	5,00 %	EUR	- 320 053,39	0,00	- 320 053,39
					Total PT:	EUR	- 1 995 895,82	- 20 149,71	- 1 975 746,11
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Certification	2013	Error detected in the EAFRD non-IACS population	ONE-OFF		EUR	- 58 780,85	0,00	- 58 780,85
	Certification	2014	Error detected in the EAFRD non-IACS population	ONE-OFF		EUR	- 29 887,03	0,00	- 29 887,03
	Certification	2014	Errors detected in the EAFRD non-IACS population	ONE-OFF		EUR	- 474 359,50	0,00	- 474 359,50
					Total SE:	EUR	- 563 027,38	0,00	- 563 027,38

Currency	Amount	Deductions	Financial Impact
EUR	- 13 486 393,19	- 34 486,28	- 13 451 906,91