

**COMMISSION IMPLEMENTING DECISION (EU) 2017/264****of 14 February 2017****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(2017) 766)***(Only the Bulgarian, English, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Polish, Portuguese, Slovenian, Spanish and 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 <sup>(1)</sup>, 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 <sup>(2)</sup> 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 twenty-four 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 <sup>(3)</sup>.
- (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 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.

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.<sup>(2)</sup> 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).<sup>(3)</sup> Ares(2017)555605, 1 February 2017.

*Article 2*

This Decision is addressed to the Republic of Bulgaria, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, Hungary, the Republic of Austria, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Republic of Finland, the Kingdom of Sweden and to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 14 February 2017.

*For the Commission*  
Phil HOGAN  
*Member of the Commission*

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**Decision: 53****Budget Item: 05040501**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>SI</b>	Certification	2013	EAFRD debts prematurely declared irrecoverable	ONE OFF		EUR	1 214,10	0,00	1 214,10
					<b>Total SI:</b>	<b>EUR</b>	<b>1 214,10</b>	<b>0,00</b>	<b>1 214,10</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>1 214,10</b>	<b>0,00</b>	<b>1 214,10</b>

**Budget Item: 05070107**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>PT</b>	Financial audit — Late payments and payment deadlines	2012	Correction due to late payments	ONE OFF		EUR	- 341 058,21	- 613 918,73	272 860,52
	Financial audit — Overshooting	2012	Correction due to overshooting of ceilings	ONE OFF		EUR	- 2 249 991,75	- 2 249 991,75	0,00
					<b>Total PT:</b>	<b>EUR</b>	<b>- 2 591 049,96</b>	<b>- 2 863 910,48</b>	<b>272 860,52</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>SI</b>	Certification	2013	EAGF IACS known errors	ONE OFF		EUR	285,33	0,00	285,33
					<b>Total SI:</b>	<b>EUR</b>	<b>285,33</b>	<b>0,00</b>	<b>285,33</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>- 2 590 764,63</b>	<b>- 2 863 910,48</b>	<b>273 145,85</b>

**Budget Item: 6701**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>AT</b>	Certification	2014	Financial Clearance FY2014	ONE OFF		EUR	- 827 514,15	0,00	- 827 514,15
					<b>Total AT:</b>	<b>EUR</b>	<b>- 827 514,15</b>	<b>0,00</b>	<b>- 827 514,15</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>BG</b>	Certification	2013	Claw-back of EAGF administrative errors	ONE OFF		EUR	- 808 946,28	0,00	- 808 946,28
	Certification	2014	EAGF IACS known error	ONE OFF		EUR	- 23 513,30	0,00	- 23 513,30
	Certification	2013	EAGF IACS overstatements	ONE OFF		EUR	- 12 839,99	0,00	- 12 839,99
					<b>Total BG:</b>	<b>EUR</b>	<b>- 845 299,57</b>	<b>0,00</b>	<b>- 845 299,57</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>CY</b>	Cross Compliance	2014	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — Direct Aid — CY 2013	FLAT RATE	10,00 %	EUR	- 516 617,16	0,00	- 516 617,16
	Cross Compliance	2015	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — Direct Aid — CY 2014	FLAT RATE	10,00 %	EUR	- 503 559,05	- 8 178,75	- 495 380,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — Wine — CY 2014	FLAT RATE	10,00 %	EUR	– 29 474,10	0,00	– 29 474,10
	Cross Compliance	2014	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — Wine — CY 2014	FLAT RATE	10,00 %	EUR	– 2 023,66	0,00	– 2 023,66
					<b>Total CY:</b>	<b>EUR</b>	<b>– 1 051 673,97</b>	<b>– 8 178,75</b>	<b>– 1 043 495,22</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>DE</b>	Cross Compliance	2013	Deficient evaluation of animals with 2 ear tags missing (SMRs 7, 8) — CY 2012	ONE OFF		EUR	– 38 456,61	0,00	– 38 456,61
	Cross Compliance	2014	Deficient evaluation of animals with 2 ear tags missing (SMRs 7, 8) — CY 2013	ONE OFF		EUR	– 45 384,43	0,00	– 45 384,43
	Cross Compliance	2015	Deficient evaluation of animals with 2 ear tags missing (SMRs 7, 8) — CY 2014	ONE OFF		EUR	– 95 307,89	0,00	– 95 307,89
	Certification	2011	Restructuring of the sugar industry — ineligible amounts	ONE OFF		EUR	– 17 137,39	0,00	– 17 137,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2012	Restructuring of the sugar industry — ineligible amounts	ONE OFF		EUR	– 1 731 625,19	0,00	– 1 731 625,19
	Irregularities	2010	Weaknesses in the debt management procedures	FLAT RATE	5,00 %	EUR	– 1 964 861,71	0,00	– 1 964 861,71
					<b>Total DE:</b>	<b>EUR</b>	<b>– 3 892 773,22</b>	<b>0,00</b>	<b>– 3 892 773,22</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>ES</b>	Fruit and Vegetables — Operational Programmes	2009	conditions for recognition not fulfilled	ONE OFF		EUR	– 33 191,89	– 10 156,42	– 23 035,47
	Scrutiny of transactions	2010	late scrutinies in La Rioja and Andalucía	FLAT RATE	0,50 %	EUR	– 146 150,05	0,00	– 146 150,05
	Scrutiny of transactions	2011	late scrutinies in La Rioja and Andalucía	FLAT RATE	0,50 %	EUR	– 93 858,26	0,00	– 93 858,26
	Scrutiny of transactions	2012	late scrutinies in La Rioja and Andalucía	FLAT RATE	0,50 %	EUR	– 35 460,70	0,00	– 35 460,70
	Scrutiny of transactions	2010	late scrutiny performance — La Rioja	FLAT RATE	0,50 %	EUR	– 2 995,48	0,00	– 2 995,48
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Andalucía	ONE OFF		EUR	– 1 531 131,62	– 9 722,69	– 1 521 408,93
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Andalucía	ONE OFF		EUR	– 2 159 599,27	– 41 333,00	– 2 118 266,27

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Andalucía	ONE OFF		EUR	- 1 456 751,54	- 36 337,16	- 1 420 414,38
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Andalucía	ONE OFF		EUR	- 1 499 753,12	- 14 200,84	- 1 485 552,28
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Andalucía	ONE OFF		EUR	- 896 215,57	- 2 557,15	- 893 658,42
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Aragon	ONE OFF		EUR	- 8 679,88	- 55,12	- 8 624,76
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Aragon	ONE OFF		EUR	- 10 681,51	- 534,08	- 10 147,43
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Aragon	ONE OFF		EUR	- 28 978,00	- 175,03	- 28 802,97
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Aragon	ONE OFF		EUR	- 84 663,69	0,00	- 84 663,69
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Aragon	ONE OFF		EUR	- 84 019,25	0,00	- 84 019,25
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Baleares	ONE OFF		EUR	- 11 860,02	- 75,32	- 11 784,70

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Balears	ONE OFF		EUR	- 14 278,97	- 86,25	- 14 192,72
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Balears	ONE OFF		EUR	- 233 449,16	- 2 262,89	- 231 186,27
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Balears	ONE OFF		EUR	- 13 983,26	- 79,24	- 13 904,02
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Balears	ONE OFF		EUR	- 8 720,47	- 113,07	- 8 607,40
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Canarias	ONE OFF		EUR	- 22 767,51	- 798,11	- 21 969,40
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Canarias	ONE OFF		EUR	- 54 144,30	- 15 229,33	- 38 914,97
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Canarias	ONE OFF		EUR	- 83 110,99	- 4 155,55	- 78 955,44
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Canarias	ONE OFF		EUR	- 127 228,11	- 1 732,48	- 125 495,63
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Canarias	ONE OFF		EUR	- 114 108,33	- 1 463,88	- 112 644,45



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Castilla la Mancha	ONE OFF		EUR	– 26 883,50	– 1 712,30	– 25 171,20
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Castilla la Mancha	ONE OFF		EUR	– 15 731,99	– 95,02	– 15 636,97
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Castilla la Mancha	ONE OFF		EUR	– 37 119,79	– 224,21	– 36 895,58
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Castilla la Mancha	ONE OFF		EUR	– 16 217,50	0,00	– 16 217,50
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Castilla la Mancha	ONE OFF		EUR	– 29 443,87	0,00	– 29 443,87
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Castilla Leon	ONE OFF		EUR	– 26 234,89	– 166,59	– 26 068,30
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Castilla Leon	ONE OFF		EUR	– 151 821,60	– 917,00	– 150 904,60
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Castilla Leon	ONE OFF		EUR	– 22 932,79	– 138,58	– 22 794,21
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Castilla Leon	ONE OFF		EUR	– 32 744,91	0,00	– 32 744,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Castilla Leon	ONE OFF		EUR	- 68 357,82	0,00	- 68 357,82
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Cataluña	ONE OFF		EUR	- 225 773,04	0,00	- 225 773,04
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Cataluña	ONE OFF		EUR	- 170 694,03	- 8 534,70	- 162 159,33
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Cataluña	ONE OFF		EUR	- 181 248,30	- 9 062,42	- 172 185,88
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Cataluña	ONE OFF		EUR	- 192 820,93	0,00	- 192 820,93
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Cataluña	ONE OFF		EUR	- 254 597,71	0,00	- 254 597,71
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures Comunidad Valenciana	ONE OFF		EUR	- 146 386,75	0,00	- 146 386,75
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures Comunidad Valenciana	ONE OFF		EUR	- 200 166,03	- 31 147,05	- 169 018,98
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures Comunidad Valenciana	ONE OFF		EUR	- 170 287,72	0,00	- 170 287,72

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures Comunidad Valenciana	ONE OFF		EUR	- 168 918,35	- 3 707,16	- 165 211,19
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures Comunidad Valenciana	ONE OFF		EUR	- 153 236,13	- 3 351,18	- 149 884,95
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Extremadura	ONE OFF		EUR	- 7 573,50	- 4 869,44	- 2 704,06
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures Extremadura	ONE OFF		EUR	- 41 935,82	- 253,29	- 41 682,53
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures Extremadura	ONE OFF		EUR	- 6 398,76	- 38,65	- 6 360,11
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Extremadura	ONE OFF		EUR	- 8 379,93	0,00	- 8 379,93
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Extremadura	ONE OFF		EUR	- 4 382,72	0,00	- 4 382,72
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — La Rioja	ONE OFF		EUR	- 127 765,77	- 9 710,55	- 118 055,22
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — La Rioja	ONE OFF		EUR	- 185 478,26	- 2 132,67	- 183 345,59

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — La Rioja	ONE OFF		EUR	- 282 683,90	- 1 707,41	- 280 976,49
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — La Rioja	ONE OFF		EUR	- 284 838,08	- 28,74	- 284 809,34
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — La Rioja	ONE OFF		EUR	- 139 011,79	0,00	- 139 011,79
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Murcia	ONE OFF		EUR	- 259 156,57	- 1 645,65	- 257 510,92
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Murcia	ONE OFF		EUR	- 416 517,97	- 113 614,89	- 302 903,08
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Murcia	ONE OFF		EUR	- 521 156,18	- 3 147,78	- 518 008,40
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Murcia	ONE OFF		EUR	- 401 418,38	0,00	- 401 418,38
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Murcia	ONE OFF		EUR	- 283 457,53	0,00	- 283 457,53
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Navarra	ONE OFF		EUR	- 15 774,57	- 100,17	- 15 674,40

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Navarra	ONE OFF		EUR	– 44 467,97	– 268,59	– 44 199,38
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Navarra	ONE OFF		EUR	– 215 685,94	– 1 302,74	– 214 383,20
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Navarra	ONE OFF		EUR	– 241 224,50	0,00	– 241 224,50
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Navarra	ONE OFF		EUR	– 72 761,39	0,00	– 72 761,39
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure — environmental measures — Pais Vasco	ONE OFF		EUR	0,00	0,00	0,00
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure — environmental measures — Pais Vasco	ONE OFF		EUR	– 46 466,16	– 280,65	– 46 185,51
	Fruit and Vegetables — Operational Programmes	2011	Ineligible expenditure — environmental measures — Pais Vasco	ONE OFF		EUR	– 37 334,18	– 225,49	– 37 108,69
	Fruit and Vegetables — Operational Programmes	2012	Ineligible expenditure — environmental measures — Pais Vasco	ONE OFF		EUR	– 18 369,50	0,00	– 18 369,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2013	Ineligible expenditure — environmental measures — Pais Vasco	ONE OFF		EUR	- 18 173,37	0,00	- 18 173,37
	Fruit and Vegetables — Operational Programmes	2009	programme approval and soundness of estimates	FLAT RATE	5,00 %	EUR	- 2 471 338,23	- 410 946,34	- 2 060 391,89
	Fruit and Vegetables — Operational Programmes	2010	programme approval and soundness of estimates	FLAT RATE	5,00 %	EUR	- 2 458 742,85	- 487 812,57	- 1 970 930,28
	Fruit and Vegetables — Operational Programmes	2011	programme approval and soundness of estimates	FLAT RATE	5,00 %	EUR	- 2 824 856,16	- 409 515,20	- 2 415 340,96
	Fruit and Vegetables — Operational Programmes	2012	programme approval and soundness of estimates	FLAT RATE	5,00 %	EUR	- 64 228,60	- 753,71	- 63 474,89
	Fruit and Vegetables — Operational Programmes	2013	programme approval and soundness of estimates	FLAT RATE	5,00 %	EUR	- 4 355,01	0,00	- 4 355,01
	Fruit and Vegetables — Operational Programmes	2009	Recognition of Producer Organisations	ONE OFF		EUR	- 183 847,65	- 9 192,38	- 174 655,27
	Fruit and Vegetables — Operational Programmes	2009	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00 %	EUR	- 3 922 888,80	- 2 042 758,51	- 1 880 130,29
	Fruit and Vegetables — Operational Programmes	2010	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00 %	EUR	- 4 917 485,69	- 2 566 722,82	- 2 350 762,87

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00 %	EUR	– 440 969,18	– 220 484,59	– 220 484,59
	Other Direct Aid — POSEI (2014+)	2015	The central Register (RIIA) contains errors that compromise the correctness of the exhaustive administrative cross-checks provided for in Regulation (EU) N°180/2014	FLAT RATE	2,00 %	EUR	– 82 894,34	0,00	– 82 894,34
	Other Direct Aid — POSEI	2013	The central Register (RIIA) contains errors that compromise the correctness of the exhaustive administrative cross-checks provided for in Regulation (EU) N°180/2014 and (EC) N°793/2006	FLAT RATE	5,00 %	EUR	– 280 114,91	– 14 005,75	– 266 109,16
	Other Direct Aid — POSEI (2014+)	2014	The central Register (RIIA) contains errors that compromise the correctness of the exhaustive administrative cross-checks provided for in Regulation (EU) N°180/2014 and (EC) N°793/2006	FLAT RATE	5,00 %	EUR	– 234 195,06	0,00	– 234 195,06
					<b>Total ES:</b>	<b>EUR</b>	<b>– 32 613 727,82</b>	<b>– 6 501 642,40</b>	<b>– 26 112 085,42</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>FR</b>	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Key control: administrative controls, including cross-checks, to establish the eligibility of the aid (productivity ratio)	ONE OFF		EUR	– 1 297 619,43	0,00	– 1 297 619,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Key control: administrative controls, including cross-checks, to establish the eligibility of the aid (productivity ratio)	ONE OFF		EUR	- 2 043 712,69	0,00	- 2 043 712,69
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Key control: checks on the correctness of the calculation of the aid including application of administrative penalties(difference > 50 %)	ONE OFF		EUR	- 369 979,82	0,00	- 369 979,82
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Key control: checks on the correctness of the calculation of the aid including application of administrative penalties(difference > 50 %)	ONE OFF		EUR	- 393 123,12	0,00	- 393 123,12
					<b>Total FR:</b>	<b>EUR</b>	<b>- 4 104 435,06</b>	<b>0,00</b>	<b>- 4 104 435,06</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>GB</b>	Fruit and Vegetables — Operational Programmes	2010	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 10 non-compliant producer organisations)	ONE OFF		EUR	- 1 233 654,04	0,00	- 1 233 654,04
	Fruit and Vegetables — Operational Programmes	2011	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 10 non-compliant producer organisations)	ONE OFF		EUR	- 1 776 039,39	0,00	- 1 776 039,39
	Fruit and Vegetables — Operational Programmes	2012	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 10 non-compliant producer organisations)	ONE OFF		EUR	- 2 327,82	0,00	- 2 327,82



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2013	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 10 non-compliant producer organisations)	ONE OFF		EUR	– 1 050 108,51	0,00	– 1 050 108,51
	Fruit and Vegetables — Operational Programmes	2010	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 2 905 862,05	0,00	– 2 905 862,05
	Fruit and Vegetables — Operational Programmes	2011	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 3 362 953,03	0,00	– 3 362 953,03
	Fruit and Vegetables — Operational Programmes	2012	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 7 253,20	0,00	– 7 253,20
	Fruit and Vegetables — Operational Programmes	2013	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 446 492,31	0,00	– 446 492,31
	Fruit and Vegetables — Operational Programmes	2010	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	– 789 356,47	– 413 951,61	– 375 404,86
	Fruit and Vegetables — Operational Programmes	2011	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	– 877 758,79	– 513 899,25	– 363 859,54
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	– 1 432,06	– 958,11	– 473,95
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	– 178 835,64	– 149 660,08	– 29 175,56

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact	
	Certification	2006	Weaknesses in the debt management procedures	ONE OFF		EUR	- 406 257,93	0,00	- 406 257,93	
	Irregularities	2007	Weaknesses in the debt management procedures	ONE OFF		EUR	- 698,64	0,00	- 698,64	
	Irregularities	2008	Weaknesses in the debt management procedures	ONE OFF		EUR	- 9 595,20	0,00	- 9 595,20	
	Irregularities	2009	Weaknesses in the debt management procedures	ONE OFF		EUR	- 1 892,62	0,00	- 1 892,62	
	Irregularities	2010	Weaknesses in the debt management procedures	ONE OFF		EUR	- 195,28	0,00	- 195,28	
	Irregularities	2011	Weaknesses in the debt management procedures	ONE OFF		EUR	- 1 291,27	0,00	- 1 291,27	
	Irregularities	2012	Weaknesses in the debt management procedures	ONE OFF		EUR	- 1 880,44	0,00	- 1 880,44	
	Irregularities	2013	Weaknesses in the debt management procedures	ONE OFF		EUR	- 2 127,59	0,00	- 2 127,59	
	Irregularities	2014	Weaknesses in the debt management procedures	ONE OFF		EUR	- 462,29	0,00	- 462,29	
						<b>Total GB:</b>	<b>EUR</b>	<b>- 13 056 474,57</b>	<b>- 1 078 469,05</b>	<b>- 11 978 005,52</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact	
<b>GR</b>	Certification	2013	Errors detected by the Certification Body in the completeness test of the Annex III table	ONE OFF		EUR	- 131 353,03	0,00	- 131 353,03	

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2014	The known error detected by the Certification Body in the EAGF non-IACS population	ONE OFF		EUR	- 11 875,16	0,00	- 11 875,16
					<b>Total GR:</b>	<b>EUR</b>	<b>- 143 228,19</b>	<b>0,00</b>	<b>- 143 228,19</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>HU</b>	Fruit and Vegetables — Pre-recognised Producer Groups	2013	PGs weakness in Key control OP 2013	FLAT RATE	5,00 %	EUR	- 57 894,35	0,00	- 57 894,35
	Fruit and Vegetables — Pre-recognised Producer Groups	2014	PGs weakness in Key control OP 2013	FLAT RATE	5,00 %	EUR	- 504 307,84	0,00	- 504 307,84
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	POs weakness key control OP 2012&2013. FY 2014	FLAT RATE	7,00 %	EUR	- 199 419,79	0,00	- 199 419,79
	Fruit and Vegetables — Operational Programmes	2013	POs weakness key control OP 2012&2013. FY 2013	FLAT RATE	7,00 %	EUR	- 66 339,25	- 47 385,18	- 18 954,07
					<b>Total HU:</b>	<b>EUR</b>	<b>- 827 961,23</b>	<b>- 47 385,18</b>	<b>- 780 576,05</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>IT</b>	Cross Compliance	2012	Inadequate check of SMR1 and SMR5, leniency of the sanctioning system and application of tolerances, farmer with animals, CY 2011	FLAT RATE	5,00 %	EUR	- 655 096,22	- 1 048,74	- 654 047,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Inadequate check of SMR1 and SMR5, leniency of the sanctioning system and application of tolerances, farmer with animals, CY 2012	FLAT RATE	5,00 %	EUR	- 666 277,37	0,00	- 666 277,37
	Cross Compliance	2014	Inadequate check of SMR1, SMR3, SMR5 and MRFF, CY 2013	FLAT RATE	2,00 %	EUR	- 752 819,71	0,00	- 752 819,71
	Cross Compliance	2012	Inadequate check of SMR1, SMR3, SMR5 and MRFF, farmers without animals, CY 2011	FLAT RATE	5,00 %	EUR	- 483 713,21	- 774,38	- 482 938,83
	Cross Compliance	2013	Inadequate check of SMR1, SMR3, SMR5 and MRFF, farmers without animals, CY 2012	FLAT RATE	5,00 %	EUR	- 523 645,95	0,00	- 523 645,95
	Certification	2012	non-respect of payment deadlines	ONE OFF		EUR	- 210 365,00	0,00	- 210 365,00
	Food Aid within the Community	2010	Non respect of public procurement deadlines	ONE OFF		EUR	- 1 197 563,28	0,00	- 1 197 563,28
	Food Aid within the Community	2011	Non respect of public procurement deadlines	ONE OFF		EUR	- 4 573 837,72	0,00	- 4 573 837,72
	Fruit and Vegetables — Operational Programmes	2011	Weaknesses in PO recognition checks: OP2011 — FY2011-2013	FLAT RATE	5,00 %	EUR	- 1 122 952,77	0,00	- 1 122 952,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in PO recognition checks: OP2011 — FY2011-2013	FLAT RATE	5,00 %	EUR	- 3 580 398,29	0,00	- 3 580 398,29
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in PO recognition checks: OP2011 — FY2011-2013	FLAT RATE	5,00 %	EUR	- 3 853,07	0,00	- 3 853,07
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Weaknesses in PO recognition checks: OP2011 — FY2014	FLAT RATE	5,00 %	EUR	6 043,13	0,00	6 043,13
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in PO recognition checks: OP2012 — FY2012-2013	FLAT RATE	2,00 %	EUR	- 464 814,60	0,00	- 464 814,60
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in PO recognition checks: OP2012 — FY2012-2013	FLAT RATE	2,00 %	EUR	- 1 407 604,32	0,00	- 1 407 604,32
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Weaknesses in PO recognition checks: OP2012 — FY2014	FLAT RATE	2,00 %	EUR	1 101,64	0,00	1 101,64
					<b>Total IT:</b>	<b>EUR</b>	<b>- 15 635 796,74</b>	<b>- 1 823,12</b>	<b>- 15 633 973,62</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>LV</b>	Cross Compliance	2014	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar I — CY 2013	ONE OFF		EUR	- 189 485,56	0,00	- 189 485,56

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar I — CY 2014	ONE OFF		EUR	- 210 598,79	0,00	- 210 598,79
					<b>Total LV:</b>	<b>EUR</b>	<b>- 400 084,35</b>	<b>0,00</b>	<b>- 400 084,35</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>PL</b>	Certification	2014	EAGF Non-IACS error detected in compliance testing of the OTSC	ONE OFF		EUR	- 7 165,39	0,00	- 7 165,39
	Fruit and Vegetables — Exceptional support measures	2011	Incorrect (area/production) yields	ONE OFF		EUR	- 26 377 055,48	- 669 020,35	- 25 708 035,13
	Food Aid within the Community	2010	non-compliance with public procurement rules — plan year 2010	ONE OFF		EUR	- 1 873 784,07	0,00	- 1 873 784,07
	Food Aid within the Community	2011	non-compliance with public procurement rules — plan year 2010	ONE OFF		EUR	- 27 609,40	0,00	- 27 609,40
	Food Aid within the Community	2011	non-compliance with public procurement rules — plan year 2011	ONE OFF		EUR	- 1 442 500,04	0,00	- 1 442 500,04
	Food Aid within the Community	2012	non-compliance with public procurement rules — plan year 2011	ONE OFF		EUR	- 18 723,79	0,00	- 18 723,79

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Food Aid within the Community	2012	non-compliance with public procurement rules — plan year 2012	ONE OFF		EUR	– 329 465,32	0,00	– 329 465,32
	Fruit and Vegetables — Exceptional support measures	2011	Weaknesses regarding notifications and ex-ante controls	FLAT RATE	5,00 %	EUR	– 937 813,75	– 547 965,83	– 389 847,92
					<b>Total PL:</b>	<b>EUR</b>	<b>– 31 014 117,24</b>	<b>– 1 216 986,18</b>	<b>– 29 797 131,06</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>– 104 413 086,11</b>	<b>– 8 854 484,68</b>	<b>– 95 558 601,43</b>

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>BG</b>	Certification	2014	EAFRD IACS known error	ONE OFF		EUR	– 9 930,63	0,00	– 9 930,63
	Certification	2013	EAFRD IACS overstatement and known error	ONE OFF		EUR	– 186 798,27	0,00	– 186 798,27
	Certification	2014	EAFRD Non-IACS known error	ONE OFF		EUR	– 581 320,04	0,00	– 581 320,04
	Certification	2013	EAFRD Non-IACS Most Likely Error	ONE OFF		EUR	– 1 797 022,09	0,00	– 1 797 022,09
	Certification	2014	Financial errors under Measures 121 and 123	ONE OFF		EUR	– 125 203,54	0,00	– 125 203,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2013	Measure 123 — evaluation committee issues	ONE OFF		EUR	– 41 588,29	0,00	– 41 588,29
	Certification	2014	Other EAFRD errors	ONE OFF		EUR	– 11 380,50	0,00	– 11 380,50
					<b>Total BG:</b>	<b>EUR</b>	<b>– 2 753 243,36</b>	<b>0,00</b>	<b>– 2 753 243,36</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>CY</b>	Cross Compliance	2013	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — RD — CY 2013	FLAT RATE	10,00 %	EUR	– 1 482,85	0,00	– 1 482,85
	Cross Compliance	2014	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — RD — CY 2013	FLAT RATE	10,00 %	EUR	– 117 859,18	0,00	– 117 859,18
	Cross Compliance	2014	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — RD — CY 2014	FLAT RATE	10,00 %	EUR	– 150,09	0,00	– 150,09
	Cross Compliance	2015	Deficiencies in all 4 key controls and 2 ancillary controls (control stats, supervision) — RD — CY 2014	FLAT RATE	10,00 %	EUR	– 115 046,28	0,00	– 115 046,28
					<b>Total CY:</b>	<b>EUR</b>	<b>– 234 538,40</b>	<b>0,00</b>	<b>– 234 538,40</b>



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>DE</b>	Cross Compliance	2015	Deficient evaluation of animals with 2 ear tags missing (SMRs 7, 8) — CY 2013	ONE OFF		EUR	– 291,68	0,00	– 291,68
						<b>Total DE:</b>	<b>EUR</b>	<b>– 291,68</b>	<b>0,00</b>
									<b>– 291,68</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>ES</b>	Certification	2013	Action Plan measures 122, 223 and 226. Court ruling (not adequately supported)	ONE OFF		EUR	– 33 557,18	0,00	– 33 557,18
	Certification	2012	Errors from previous years for which recoveries have not been initiated	ONE OFF		EUR	– 5 463,58	0,00	– 5 463,58
	Certification	2011	Missing justification of the payment of an invoice	ONE OFF		EUR	– 35,99	0,00	– 35,99
	Certification	2012	MLE for EAFRD Non-IACS population	ONE OFF		EUR	– 347 412,15	0,00	– 347 412,15
						<b>Total ES:</b>	<b>EUR</b>	<b>– 386 468,90</b>	<b>0,00</b>
									<b>– 386 468,90</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>FI</b>	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 214: Verification of eligibility criteria for Organic farming, and assessment of a retroactive nature of an infringement	ONE OFF		EUR	– 2 548,82	0,00	– 2 548,82

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214: Verification of eligibility criteria for Organic farming, and assessment of a retroactive nature of an infringement	ONE OFF		EUR	- 54 037,45	0,00	- 54 037,45
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2015	Measure 214: Verification of eligibility criteria for Organic farming, and assessment of a retroactive nature of an infringement	ONE OFF		EUR	- 28 246,38	0,00	- 28 246,38
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 215: Appropriate verification of commitments related to grazing/outdoor access, and assessment of a retroactive nature of an infringement	ONE OFF		EUR	- 38 301,03	0,00	- 38 301,03
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2015	Measure 215: Appropriate verification of commitments related to grazing/outdoor access, and assessment of a retroactive nature of an infringement	ONE OFF		EUR	- 31 769,21	0,00	- 31 769,21
					<b>Total FI:</b>	<b>EUR</b>	<b>- 154 902,89</b>	<b>0,00</b>	<b>- 154 902,89</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>FR</b>	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Non-compliance with Art. 25 of Regulation 65/2011 (OTSC carried out after the final payment)	FLAT RATE	2,00 %	EUR	- 1 258 058,85	- 884 557,22	- 373 501,63

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	Non-compliance with Art. 25 of Regulation 65/2011 (OTSC carried out after the final payment)	FLAT RATE	2,00 %	EUR	- 1 539 396,19	0,00	- 1 539 396,19
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2015	Non-compliance with Art. 25 of Regulation 65/2011 (OTSC carried out after the final payment)	FLAT RATE	2,00 %	EUR	- 381 195,39	0,00	- 381 195,39
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	Non-compliance with Art. 25 of Regulation 65/2011 (OTSC carried out after the final payment)	FLAT RATE	2,00 %	EUR	- 1 681 851,57	0,00	- 1 681 851,57
					<b>Total FR:</b>	<b>EUR</b>	<b>- 4 860 502,00</b>	<b>- 884 557,22</b>	<b>- 3 975 944,78</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>GR</b>	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Eligibility of permanent pasture	ONE OFF		EUR	- 16 790 207,07	- 482,39	- 16 789 724,68
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Eligibility of permanent pasture	ONE OFF		EUR	- 4 092 054,10	0,00	- 4 092 054,10
	Certification	2013	Errors detected by the Certification Body in the completeness test of the Annex III table	ONE OFF		EUR	- 80 114,44	0,00	- 80 114,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Measures 211 and 212: non eligibility of permanent pasture	ONE OFF		EUR	- 2 075 014,04	0,00	- 2 075 014,04
					<b>Total GR:</b>	<b>EUR</b>	<b>- 23 037 389,65</b>	<b>- 482,39</b>	<b>- 23 036 907,26</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>HU</b>	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Weakness in the project selection process for the third round of applications	FLAT RATE	5,00 %	EUR	- 2 042 124,67	0,00	- 2 042 124,67
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2015	Weakness in the project selection process for the third round of applications	FLAT RATE	5,00 %	EUR	- 1 664 147,37	0,00	- 1 664 147,37
					<b>Total HU:</b>	<b>EUR</b>	<b>- 3 706 272,04</b>	<b>0,00</b>	<b>- 3 706 272,04</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>IT</b>	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	Measures 216 and 226: Adequate audit trail (recording of the control work undertaken) for administrative and on-the-spot checks (Ancillary control)	FLAT RATE	2,00 %	EUR	- 15 494,80	0,00	- 15 494,80
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measures 216 and 226: Adequate audit trail (recording of the control work undertaken) for administrative and on-the-spot checks (Ancillary control)	FLAT RATE	2,00 %	EUR	- 56 911,92	0,00	- 56 911,92

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) forestry measures	2015	Measures 216 and 226: Adequate audit trail (recording of the control work undertaken) for administrative and on-the-spot checks (Ancillary control)	FLAT RATE	2,00 %	EUR	- 42 742,25	0,00	- 42 742,25
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2015	Measures 216 and 226: Adequate audit trail (recording of the control work undertaken) for administrative and on-the-spot checks (Ancillary control)	FLAT RATE	2,00 %	EUR	- 1 353,14	0,00	- 1 353,14
	Rural Development EAFRD (2014-2020) forestry measures	2016	Measures 216 and 226: Adequate audit trail (recording of the control work undertaken) for administrative and on-the-spot checks (Ancillary control)	FLAT RATE	2,00 %	EUR	- 1 739,03	0,00	- 1 739,03
	Certification	2012	non-respect of payment deadlines	ONE OFF		EUR	- 5 006 487,10	- 5 006 487,10	0,00
	Rural Development EAFRD Investment — private beneficiaries	2015	The Italian authorities have not sufficiently crosschecked the various available databases in order to spot the possible double-financed solar panels.	ONE OFF		EUR	- 216 521,27	0,00	- 216 521,27
					<b>Total IT:</b>	<b>EUR</b>	<b>- 5 341 249,51</b>	<b>- 5 006 487,10</b>	<b>- 334 762,41</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>LV</b>	Cross Compliance	2014	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar II — CY 2013	ONE OFF		EUR	- 125 376,52	0,00	- 125 376,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar II — CY 2013	ONE OFF		EUR	- 3 253,18	0,00	- 3 253,18
	Cross Compliance	2014	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar II — CY 2014	ONE OFF		EUR	- 83 384,34	0,00	- 83 384,34
	Cross Compliance	2015	Insufficient number of on-the-spot checks for SMRs 7 & 8, deficient checks of animal movement notifications — Pillar II — CY 2014	ONE OFF		EUR	- 2 163,59	0,00	- 2 163,59
					<b>Total LV:</b>	<b>EUR</b>	<b>- 214 177,63</b>	<b>0,00</b>	<b>- 214 177,63</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>PL</b>	Certification	2014	EAFRD Non-IACS error detected in compliance testing of the OTSC	ONE OFF		EUR	- 1 125,27	0,00	- 1 125,27
					<b>Total PL:</b>	<b>EUR</b>	<b>- 1 125,27</b>	<b>0,00</b>	<b>- 1 125,27</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>SE</b>	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	Measure 216 — Appropriate evaluation of the reasonableness of costs using a comparison of different offers	FLAT RATE	5,00 %	EUR	- 17 893,40	0,00	- 17 893,40

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 216 — Appropriate evaluation of the reasonableness of costs using a comparison of different offers	FLAT RATE	5,00 %	EUR	– 207 835,80	– 207 835,80	0,00
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2015	Measure 216 — Appropriate evaluation of the reasonableness of costs using a comparison of different offers	FLAT RATE	5,00 %	EUR	– 242 832,60	0,00	– 242 832,60
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 227 — Weaknesses in relation to the verification of public procurement procedure	FLAT RATE	5,00 %	EUR	– 3 525,20	– 3 525,20	0,00
	Rural Development EAFRD (2014-2020) forestry measures	2015	Measure 227 — Weaknesses in relation to the verification of public procurement procedure	FLAT RATE	5,00 %	EUR	– 4 039,15	0,00	– 4 039,15
					<b>Total SE:</b>	<b>EUR</b>	<b>– 476 126,15</b>	<b>– 211 361,00</b>	<b>– 264 765,15</b>
Currency		Amount	Deductions	Financial Impact					
<b>EUR</b>		<b>– 41 166 287,48</b>	<b>– 6 102 887,71</b>	<b>– 35 063 399,77</b>					