

**COMMISSION IMPLEMENTING DECISION (EU) 2017/1144****of 26 June 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) 4136)***(Only the Bulgarian, Danish, Dutch, English, French, German, Greek, Italian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak and Spanish texts are authentic)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 <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 24 months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) 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>.
- (8) 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 March 2017,

<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)2831484, 7 June 2017

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 Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Slovak Republic and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 26 June 2017.

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

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## Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>RO</b>	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	22 850 154,78	6 418 693,16	16 431 461,62
	Rural Development EAFRD Complement to direct payment (2007-2013)	2010	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	8 507 107,30	1 459 929,21	7 047 178,09
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	5,00 %	EUR	13 471 514,97	2 311 644,65	11 159 870,32
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	129 773,68	- 481,74	130 255,42
	Rural Development EAFRD Complement to direct payment (2007-2013)	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 10 435,76	0,00	- 10 435,76
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	5,00 %	EUR	1 924 121,26	330 203,99	1 593 917,27
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 394 552,63	0,00	- 394 552,63

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Complement to direct payment (2007-2013)	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 60 445,30	0,00	- 60 445,30
					<b>Total RO:</b>	<b>EUR</b>	<b>46 417 238,30</b>	<b>10 519 989,27</b>	<b>35 897 249,03</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>LT</b>	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2010	Financial effect of Decision C(2015)6810 of 9.10.2015 which reduced the interim payments related to expenditure made in the periods between 16 October and 31 December 2014, between 1 January 2015 and 31 March 2015 and between 1 April and 30 June 2015	ONE-OFF		EUR	708 136,83	0,00	708 136,83
					<b>Total LT:</b>	<b>EUR</b>	<b>708 136,83</b>	<b>0,00</b>	<b>708 136,83</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>47 125 375,13</b>	<b>10 519 989,27</b>	<b>36 605 385,86</b>

**Budget Item: 05070107**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>MT</b>	Irregularities	2016	Reimbursement of amount charged for the clearance of irregularity cases	ONE OFF		EUR	201 499,67	0,00	201 499,67
					<b>Total MT:</b>	<b>EUR</b>	<b>201 499,67</b>	<b>0,00</b>	<b>201 499,67</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>PL</b>	Fruit and Vegetables — Pre-recognised Producer Groups	2012	Reimbursement in respect of the period from 16.10.2011 to 13.2.2012	FLAT RATE	25,00 %	EUR	12 517 258,69	5 006 903,48	7 510 355,21
					<b>Total PL:</b>	<b>EUR</b>	<b>12 517 258,69</b>	<b>5 006 903,48</b>	<b>7 510 355,21</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>RO</b>	Decoupled Direct Aids	2010	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	60 723 392,19	2 629 950,76	58 093 441,43
	Other Direct Aid — Energy Crops	2010	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	185 062,92	370,13	184 692,79
	Other Direct Aids	2010	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	83 561,22	7 140,83	76 420,39
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	5,00 %	EUR	34 885 948,11	765 982,00	34 119 966,11
	Other Direct Aids	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	5,00 %	EUR	40 279,67	0,00	40 279,67
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	14 498,34	29,00	14 469,34
	Other Direct Aid — Energy Crops	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	23,62	0,05	23,57
	Other Direct Aids	2011	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 6,62	- 0,01	- 6,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	5,00 %	EUR	40 874,57	0,00	40 874,57
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 98 628,64	0,00	- 98 628,64
	Other Direct Aid — Energy Crops	2012	Reimbursement following judgment in case T-145/15	FLAT RATE	10,00 %	EUR	- 6,51	0,00	- 6,51
					<b>Total RO:</b>	<b>EUR</b>	<b>95 874 998,87</b>	<b>3 403 472,76</b>	<b>92 471 526,11</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>108 593 757,23</b>	<b>8 410 376,24</b>	<b>100 183 380,99</b>

**Budget Item: 6701**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>AT</b>	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Absence in 2 key controls	FLAT RATE	10,00 %	EUR	- 677 033,31	- 677 033,31	0,00
	Fruit and Vegetables — Operational programmes incl withdrawals	2015	Absence in 2 key controls	FLAT RATE	10,00 %	EUR	- 763 280,20	0,00	- 763 280,20
					<b>Total AT:</b>	<b>EUR</b>	<b>- 1 440 313,51</b>	<b>- 677 033,31</b>	<b>- 763 280,20</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>BG</b>	Cross Compliance	2013	Deficiencies in the scope, extent and quality of OTSC and reporting for SMR7 and 8, application of tolerances, CY2012	FLAT RATE	3,00 %	EUR	- 174 830,40	- 1 875,59	- 172 954,81
	Cross Compliance	2013	Deficiencies in the scope, extent and quality of OTSC and reporting for SMR7 and 8, application of tolerances, CY2013	FLAT RATE	6,00 %	EUR	- 8 128,40	0,00	- 8 128,40
	Cross Compliance	2014	Deficiencies in the scope, extent and quality of OTSC and reporting for SMR7 and 8, application of tolerances, CY2013	FLAT RATE	6,00 %	EUR	- 391 569,13	- 150,78	- 391 418,35
	Cross Compliance	2013	Failure to achieve the mandatory control rate for SMR7 and 8, weakness in the increase of the control rate, CY2014	FLAT RATE	10,00 %	EUR	- 21 192,88	0,00	- 21 192,88
	Cross Compliance	2015	Failure to achieve the mandatory control rate for SMR7 and 8, weakness in the increase of the control rate, CY2014	FLAT RATE	10,00 %	EUR	- 1 172 970,16	- 526,34	- 1 172 443,82
					<b>Total BG:</b>	<b>EUR</b>	<b>- 1 768 690,97</b>	<b>- 2 552,71</b>	<b>- 1 766 138,26</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>DE</b>	Decoupled Direct Aids	2013	CY2012 Ineligible areas	ONE OFF		EUR	- 23 056,56	0,00	- 23 056,56

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	CY2013 Ineligible areas	ONE OFF		EUR	- 23 513,46	0,00	- 23 513,46
	Decoupled Direct Aids	2015	CY2014 Ineligible areas	ONE OFF		EUR	- 27 314,63	0,00	- 27 314,63
	Decoupled Direct Aids	2015	CY2014 Retroactive recoveries	ONE OFF		EUR	- 9 023,01	- 5 362,92	- 3 660,09
	Irregularities	2011	Negligence attributable to the non-recovery of the undue payment	ONE OFF		EUR	- 1 298,67	0,00	- 1 298,67
	Irregularities	2013	Unjustified decision not to pursue the recovery.	ONE OFF		EUR	- 4 523,94	0,00	- 4 523,94
	Irregularities	2011	Unjustified halting of recovery procedure	ONE OFF		EUR	- 46 219,07	0,00	- 46 219,07
					<b>Total DE:</b>	<b>EUR</b>	<b>- 134 949,34</b>	<b>- 5 362,92</b>	<b>- 129 586,42</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>DK</b>	Decoupled Direct Aids	2015	FY 2015 — Quality of LPIS	ONE OFF		EUR	- 174 979,00	0,00	- 174 979,00
	Decoupled Direct Aids	2015	FY 2015 — Retroactive recoveries	ONE OFF		EUR	- 736 162,00	0,00	- 736 162,00
	Decoupled Direct Aids	2016	FY 2016 — OTSC — control of eligibility	ONE OFF		EUR	- 522 366,00	0,00	- 522 366,00
	Decoupled Direct Aids	2016	FY 2016 — OTSC — Ecologic Focus Area	ONE OFF		EUR	- 54 849,00	0,00	- 54 849,00



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2016	FY 2016 — Quality of LPIS	ONE OFF		EUR	- 174 587,00	0,00	- 174 587,00
	Decoupled Direct Aids	2016	FY 2016 — Retroactive recoveries	ONE OFF		EUR	- 1 243 766,00	0,00	- 1 243 766,00
					<b>Total DK:</b>	<b>EUR</b>	<b>- 2 906 709,00</b>	<b>0,00</b>	<b>- 2 906 709,00</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>ES</b>	Decoupled Direct Aids	2014	Claim year 2013: Insufficient quality of on-the-spot checks	ONE OFF		EUR	- 9 312,36	0,00	- 9 312,36
	Decoupled Direct Aids	2015	Claim year 2013: Insufficient quality of on-the-spot checks	ONE OFF		EUR	- 26,35	0,00	- 26,35
	Cross Compliance	2015	Deficiencies in the random part of animal welfare sample, CY2012-2014	ONE OFF		EUR	- 66 615,68	0,00	- 66 615,68
	Cross Compliance	2014	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Deficient risk analysis — Pillar I — CY 2013	FLAT RATE	2,00 %	EUR	- 240 657,88	- 11 564,21	- 229 093,67
	Cross Compliance	2013	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Deficient risk analysis — Wine — CY 2013	FLAT RATE	2,00 %	EUR	- 30,18	0,00	- 30,18

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Pillar I — CY 2014	FLAT RATE	2,00 %	EUR	– 222 425,22	0,00	– 222 425,22
	Cross Compliance	2013	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Wine — CY 2014	FLAT RATE	2,00 %	EUR	– 10 385,58	0,00	– 10 385,58
	Cross Compliance	2014	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Wine — CY 2014	FLAT RATE	2,00 %	EUR	– 448,95	0,00	– 448,95
	Cross Compliance	2013	Deficiencies in the scope and quality of OTSC — Late performance of OTSC — Deficient risk analysis — Pillar I — CY 2012	FLAT RATE	2,00 %	EUR	– 247 147,90	– 15 410,19	– 231 737,71
	Cross Compliance	2014	Deficiencies in the scope of the controls of SMR2, SMR4 and in the performance and report of animal welfare, CY2013	ONE OFF		EUR	– 89 033,37	0,00	– 89 033,37
	Cross Compliance	2013	Deficiencies in the scope of the controls of SMR2, SMR4, in the performance and report of animal welfare and in the control of parcels on-the-spot, CY2012	ONE OFF		EUR	– 316 430,95	0,00	– 316 430,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2012	Deficiency in key control with calculated financial impact — Cataluña	ONE OFF		EUR	– 122 144,38	0,00	– 122 144,38
	Fruit and Vegetables — Operational Programmes	2013	Deficiency in key control with calculated financial impact — Cataluña	ONE OFF		EUR	– 122 144,38	0,00	– 122 144,38
	Fruit and Vegetables — Operational Programmes	2011	Flat-rate aid payments for personnel costs	FLAT RATE	5,00 %	EUR	– 97 958,68	– 97 958,68	0,00
	Fruit and Vegetables — Operational Programmes	2012	Flat-rate aid payments for personnel costs	FLAT RATE	5,00 %	EUR	– 112 555,18	– 91 488,65	– 21 066,53
	Decoupled Direct Aids	2014	Insufficient number of on-the-spot checks in claim year 2013	ONE OFF		EUR	– 5 707,30	0,00	– 5 707,30
	Decoupled Direct Aids	2014	Insufficient number of on-the-spot checks in claim year 2013 for permanent pasture	ONE OFF		EUR	– 82 097,33	– 82 097,33	0,00
	Decoupled Direct Aids	2014	Lack of retroactivity analysis carried out in claim year 2013 in relation to the years 2010 to 2012	ONE OFF		EUR	– 12 884,58	0,00	– 12 884,58
	Decoupled Direct Aids	2014	Lack of retroactivity analysis carried out in claim year 2013 in relation to the years 2010 to 2012 (related to permanent pasture)	ONE OFF		EUR	– 19 298,48	– 19 298,48	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Lack of retroactivity analysis carried out in claim year 2014 in relation to the years 2011 to 2013	ONE OFF		EUR	- 9 603,76	0,00	- 9 603,76
	Certification	2012	overshooting of global ceiling FY2012	ONE OFF		EUR	- 18 356 430,10	- 287 742,17	- 18 068 687,93
	Wine — Promotion on third country markets	2014	Performance of administrative checks, including cross-checks, covering all aid applications and payment claims (art. 59 of R.1306/2013 and art. 77 of R.555/2008)	FLAT RATE	5,00 %	EUR	- 44 060,79	0,00	- 44 060,79
	Wine — Promotion on third country markets	2015	Performance of administrative checks, including cross-checks, covering all aid applications and payment claims (art. 59 of R.1306/2013 and art. 77 of R.555/2008)	FLAT RATE	5,00 %	EUR	- 19 149,42	0,00	- 19 149,42
	Fruit and Vegetables — Operational Programmes	2012	Unduly recognised PO — Cataluña	ONE OFF		EUR	- 1 054 948,10	0,00	- 1 054 948,10
	Fruit and Vegetables — Operational Programmes	2013	Unduly recognised PO — Cataluña	ONE OFF		EUR	- 1 139 900,05	0,00	- 1 139 900,05
	Scrutiny of transactions	2012	weaknesses control system	FLAT RATE	0,50 %	EUR	- 798 575,83	- 35 460,70	- 763 115,13
	Scrutiny of transactions	2013	weaknesses control system	FLAT RATE	0,50 %	EUR	- 872 653,50	0,00	- 872 653,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in a key control	FLAT RATE	5,00 %	EUR	– 1 536 412,02	– 158 849,53	– 1 377 562,49
	Fruit and Vegetables — Operational Programmes	2013	Weaknesses in a key control	FLAT RATE	5,00 %	EUR	– 2 943 353,24	– 191 765,11	– 2 751 588,13
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	weaknesses in key control	FLAT RATE	5,00 %	EUR	– 3 103 864,90	– 135 618,25	– 2 968 246,65
	Fruit and Vegetables — Operational Programmes	2011	Weakness in approval of programmes — Valencia	FLAT RATE	5,00 %	EUR	– 27 829,89	0,00	– 27 829,89
	Fruit and Vegetables — Operational Programmes	2012	Weakness in approval of programmes — Valencia	FLAT RATE	5,00 %	EUR	– 20 026,86	– 20 026,86	0,00
	Fruit and Vegetables — Operational Programmes	2013	Weakness in approval of programmes — Valencia	FLAT RATE	5,00 %	EUR	– 27 546,54	– 27 546,54	0,00
	Scrutiny of transactions	2011	weakness in control system	FLAT RATE	0,50 %	EUR	– 587 025,35	– 93 858,22	– 493 167,13
					<b>Total ES:</b>	<b>EUR</b>	<b>– 32 318 685,08</b>	<b>– 1 268 684,92</b>	<b>– 31 050 000,16</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>FR</b>	Milk — Schoolmilk	2013	incomplete administrative controls	FLAT RATE	3,78 %	EUR	- 237 587,74	0,00	- 237 587,74
	Milk — Schoolmilk	2014	incomplete administrative controls	FLAT RATE	3,78 %	EUR	- 437 243,59	0,00	- 437 243,59
	Certification	2013	late payments	ONE OFF		EUR	- 646 948,97	0,00	- 646 948,97
	Certification	2012	management weaknesses	ONE OFF		EUR	- 109 959,83	0,00	- 109 959,83
	Certification	2013	management weaknesses in the FY2013	ONE OFF		EUR	- 137 612,96	0,00	- 137 612,96
	Milk — Schoolmilk	2014	non-application of payment reduction for late submission	ONE OFF		EUR	- 1 281 052,48	- 374 599,36	- 906 453,12
	Milk — Schoolmilk	2015	non-application of payment reduction for late submission	ONE OFF		EUR	- 846 946,00	0,00	- 846 946,00
	Export refunds — other	2011	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	94,00 %	EUR	- 11 000 810,21	0,00	- 11 000 810,21
	Export refunds — other	2012	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	94,00 %	EUR	- 52 202 377,67	0,00	- 52 202 377,67

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Export refunds — other	2013	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	94,00 %	EUR	– 27 340 769,48	0,00	– 27 340 769,48
	Export refunds — other	2011	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	83,33 %	EUR	– 3 507 120,69	0,00	– 3 507 120,69
	Export refunds — other	2012	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	83,33 %	EUR	– 16 247 139,77	0,00	– 16 247 139,77
	Export refunds — other	2013	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	83,33 %	EUR	– 10 103 631,00	0,00	– 10 103 631,00
	Export Refunds (2014+)	2014	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	83,33 %	EUR	– 415 472,21	0,00	– 415 472,21
	Export Refunds (2014+)	2014	Severe weaknesses in checks on the sound, fair and marketable quality of exported poultry benefiting from export refunds	EXTRAPOLATED	94,00 %	EUR	– 83 895,58	0,00	– 83 895,58
					<b>Total FR:</b>	<b>EUR</b>	<b>– 124 598 568,18</b>	<b>– 374 599,36</b>	<b>– 124 223 968,82</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>GR</b>	Cross Compliance	2014	Leniency of the sanctioning system, CY2013	ONE OFF		EUR	- 149 585,87	0,00	- 149 585,87
	Cross Compliance	2015	Leniency of the sanctioning system, CY2014	ONE OFF		EUR	- 161 979,04	0,00	- 161 979,04
	Cross Compliance	2013	Weakness in risk analysis, MRFPP and SMR1, CY2012	FLAT RATE	2,00 %	EUR	- 589 334,72	0,00	- 589 334,72
	Cross Compliance	2014	Weakness in risk analysis, MRFPP and SMR1, CY2012	FLAT RATE	2,00 %	EUR	5 986,07	0,00	5 986,07
					<b>Total GR:</b>	<b>EUR</b>	<b>- 894 913,56</b>	<b>0,00</b>	<b>- 894 913,56</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>IT</b>	Irregularities	2009	Case 2008000093: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 541 621,44	0,00	- 541 621,44
	Irregularities	2009	Case 3099: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 1 008 606,28	0,00	- 1 008 606,28
	Irregularities	2009	Case 3133: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 539 514,05	0,00	- 539 514,05



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2010	Case 3690: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 1 378 239,16	0,00	- 1 378 239,16
	Irregularities	2009	Case 8002: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 2 673 871,96	0,00	- 2 673 871,96
	Irregularities	2012	Case 8194&8558: Negligence attributable to the Member State in the recovery proceedings	ONE OFF		EUR	- 1 809 767,13	0,00	- 1 809 767,13
	Irregularities	2009	Case 8522: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 739 489,65	0,00	- 739 489,65
	Irregularities	2012	Case 8802: Delays in the recovery proceedings	ONE OFF		EUR	- 10 298,68	0,00	- 10 298,68
	Irregularities	2009	Case 9117: Delays in the recovery proceedings	ONE OFF		EUR	- 585 884,28	0,00	- 585 884,28
	Irregularities	2012	Case 9172: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 743 929,98	0,00	- 743 929,98
	Irregularities	2010	Case 9298: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 152 704,50	0,00	- 152 704,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2012	Case OLAF OF/2010/0942: Negligence in the recovery proceedings attributable to the Member State	ONE OFF		EUR	- 101 410,87	0,00	- 101 410,87
	Irregularities	2009	Cases 11353, 11354, 11355, 14982: negligence attributable to the Member State in the recovery proceedings	ONE OFF		EUR	- 9 201 609,04	0,00	- 9 201 609,04
	Irregularities	2012	Cases 3108, 3109: Delays in the recovery proceedings	ONE OFF		EUR	- 1 541 365,89	0,00	- 1 541 365,89
	Irregularities	2012	Cases 8155 and 8187: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 1 694 447,20	0,00	- 1 694 447,20
	Irregularities	2012	Cases 8316 and 8859: Delays in the recovery proceedings and negligence attributable to the Member State	ONE OFF		EUR	- 6 812 811,90	0,00	- 6 812 811,90
	Irregularities	2012	Cases 8433, 8434, 8435: Delays in the recovery proceedings	ONE OFF		EUR	- 8 321 237,00	0,00	- 8 321 237,00
	Irregularities	2012	Cases corrected or declared irrecoverable between FY2010 and FY2013: correction on the basis of the negligence in recovery proceedings demonstrated in the management of individual files	FLAT RATE	100,00 %	EUR	- 37 925 444,68	0,00	- 37 925 444,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2011	correction for the B account-Court seizures	ONE OFF		EUR	- 45 285,89	0,00	- 45 285,89
	Certification	2011	correction for the B-account: late payments	ONE OFF		EUR	- 493 670,22	0,00	- 493 670,22
	Irregularities	2009	Erroneous classification of case as with judiciary proceedings ongoing, and amount thereby escaping the application of the 50/50 rule	ONE OFF		EUR	- 1 106,60	0,00	- 1 106,60
	Certification	2007	EU debts recorded as National debts	ONE OFF		EUR	- 17 196,50	0,00	- 17 196,50
	Certification	2008	EU debts recorded as National debts	ONE OFF		EUR	- 364 988,16	0,00	- 364 988,16
	Certification	2009	EU debts recorded as National debts	ONE OFF		EUR	- 31 531,16	0,00	- 31 531,16
	Certification	2010	EU debts recorded as National debts	ONE OFF		EUR	- 99 765,05	0,00	- 99 765,05
	Certification	2011	EU debts recorded as National debts	ONE OFF		EUR	- 91 996,91	0,00	- 91 996,91
	Cross Compliance	2013	Leniency of the sanctioning system in animal area, CY2012	ONE OFF		EUR	- 92 510,77	0,00	- 92 510,77
	Cross Compliance	2015	Limited access to veterinarian control reports, CY2014	FLAT RATE	2,00 %	EUR	- 1 148 562,11	0,00	- 1 148 562,11

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2007	Negligence in the management of recoveries and other debts	ONE OFF		EUR	- 4 491 218,51	0,00	- 4 491 218,51
	Certification	2008	Negligence in the management of recoveries and other debts	ONE OFF		EUR	- 95 324 148,63	0,00	- 95 324 148,63
	Certification	2009	Negligence in the management of recoveries and other debts	ONE OFF		EUR	- 8 235 009,37	0,00	- 8 235 009,37
	Certification	2010	Negligence in the management of recoveries and other debts	ONE OFF		EUR	- 26 055 691,76	0,00	- 26 055 691,76
	Certification	2011	Negligence in the management of recoveries and other debts	ONE OFF		EUR	- 24 026 882,28	0,00	- 24 026 882,28
	Cross Compliance	2014	No check for one GAEC and partial check of two SMRs, Farmer without animals, CY2013	FLAT RATE	2,00 %	EUR	- 449 776,89	0,00	- 449 776,89
	Irregularities	2011	OLAF CASE OF/2007/0889: Irregularity outcome of the negligence of the Member State authorities	ONE OFF		EUR	- 13 189 041,35	0,00	- 13 189 041,35
	Cross Compliance	2014	Partial control of two requirements, use of sectoral check without require assurance, farmers with animals, CY2013	FLAT RATE	5,00 %	EUR	- 237 679,39	0,00	- 237 679,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Partial control of two requirements, use of sectoral check without require assurance, farmers with animals, CY2014	FLAT RATE	5,00 %	EUR	- 240 761,35	0,00	- 240 761,35
	Cross Compliance	2016	Partial control of two requirements, use of sectoral check without require assurance, farmers with animals, CY2015	FLAT RATE	5,00 %	EUR	- 199 521,76	0,00	- 199 521,76
	Cross Compliance	2013	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	ONE OFF		EUR	- 3 323 958,59	- 160,12	- 3 323 798,47
	Cross Compliance	2014	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	ONE OFF		EUR	- 7 033,28	0,00	- 7 033,28
	Cross Compliance	2015	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	FLAT RATE	2,00 %	EUR	- 186,77	0,00	- 186,77
	Cross Compliance	2014	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2013	ONE OFF		EUR	- 3 271 891,50	0,00	- 3 271 891,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2013	FLAT RATE	2,00 %	EUR	- 10 760,16	0,00	- 10 760,16
					<b>Total IT:</b>	<b>EUR</b>	<b>- 257 232 428,65</b>	<b>- 160,12</b>	<b>- 257 232 268,53</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>PT</b>	Fruit and Vegetables — Operational Programmes	2012	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): aid unduly paid to PO 'X'	ONE OFF		EUR	- 175 573,68	0,00	- 175 573,68
	Fruit and Vegetables — Operational Programmes	2013	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): aid unduly paid to PO 'X'	ONE OFF		EUR	- 252 204,60	0,00	- 252 204,60
	Fruit and Vegetables — Operational Programmes	2012	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): weaknesses in the control system FY2012 and 2013	FLAT RATE	5,00 %	EUR	- 244 696,30	- 8 778,69	- 235 917,61
	Fruit and Vegetables — Operational Programmes	2013	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): weaknesses in the control system FY2012 and 2013	FLAT RATE	5,00 %	EUR	- 366 164,35	- 12 610,23	- 353 554,12

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): weaknesses in the control system — FY2014 and FY2015	FLAT RATE	5,00 %	EUR	- 2 631,15	0,00	- 2 631,15
	Fruit and Vegetables — Operational programmes incl withdrawals	2015	Checks on the POs' respect of recognition criteria by the regional offices (DRAPs): weaknesses in the control system — FY2014 and FY2015	FLAT RATE	5,00 %	EUR	- 8 500,96	0,00	- 8 500,96
	Certification	2011	non-respect of payment deadlines	ONE OFF		EUR	- 1 995 329,97	- 1 995 329,97	0,00
	Certification	2011	overshooting of ceiling	ONE OFF		EUR	- 112 617,66	- 112 617,66	0,00
	Clearance of Accounts — Financial Clearance	2012	overshooting of ceiling	ONE OFF		EUR	- 981 955,95	- 981 955,95	0,00
	Clearance of Accounts — Financial Clearance	2012	overshooting of ceiling — in addition, still to be deducted	ONE OFF		EUR	- 584 114,93	0,00	- 584 114,93
					<b>Total PT:</b>	<b>EUR</b>	<b>- 4 723 789,55</b>	<b>- 3 111 292,50</b>	<b>- 1 612 497,05</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>RO</b>	Irregularities	2012	Known error resulting from the substantive testing on Annex III A	ONE OFF		EUR	- 18 439,35	0,00	- 18 439,35

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Pre-recognised Producer Groups	2013	PG: maintenance of recognition and Recognition Plans. FY 2013&2014	FLAT RATE	10,00 %	EUR	– 778 261,88	0,00	– 778 261,88
	Fruit and Vegetables — Pre-recognised Producer Groups	2014	PG: maintenance of recognition and Recognition Plans. FY 2013&2014	FLAT RATE	10,00 %	EUR	– 589 910,80	0,00	– 589 910,80
	Fruit and Vegetables — Pre-recognised Producer Groups	2015	PG: maintenance of recognition and Recognition Plans. FY 2013&2014	FLAT RATE	10,00 %	EUR	– 346 636,03	0,00	– 346 636,03
	Fruit and Vegetables — Operational Programmes	2013	PO: Checks on aid claims — Eligibility of Expenditure FY 2013	FLAT RATE	5,00 %	EUR	– 20 646,29	0,00	– 20 646,29
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	PO Checks on aid claims — Eligibility of Expenditure FY 2014	FLAT RATE	5,00 %	EUR	– 30 663,30	0,00	– 30 663,30
	Fruit and Vegetables — Operational programmes incl withdrawals	2015	PO Checks on aid claims — Eligibility of Expenditure FY 2015	FLAT RATE	5,00 %	EUR	– 47 987,50	0,00	– 47 987,50
					<b>Total RO:</b>	<b>EUR</b>	<b>– 1 832 545,15</b>	<b>0,00</b>	<b>– 1 832 545,15</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>– 427 851 592,99</b>	<b>– 5 439 685,84</b>	<b>– 422 411 907,15</b>



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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>AT</b>	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	measure 214: implementation of an appropriate sanction system	FLAT RATE	5,00 %	EUR	- 5 958,97	0,00	- 5 958,97
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	measure 214 'Organic Farming' — Adequate supervision procedure	EXTRAPOLATED	0,21 %	EUR	- 101 920,89	0,00	- 101 920,89
					<b>Total AT:</b>	<b>EUR</b>	<b>- 107 879,86</b>	<b>0,00</b>	<b>- 107 879,86</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>BG</b>	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	5 % flat rate correction for deficiencies in OTSC, verification of public procurement, the reasonableness of costs and ineligible expenditure	FLAT RATE	5,00 %	EUR	- 2 793 872,47	- 2 793 872,47	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	5 % flat rate correction for deficiencies in OTSC, verification of public procurement, the reasonableness of costs and ineligible expenditure	FLAT RATE	5,00 %	EUR	- 1 074 263,60	- 1 074 263,60	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	5 % flat rate correction for deficiencies in OTSC, verification of public procurement, the reasonableness of costs and ineligible expenditure	FLAT RATE	5,00 %	EUR	- 780 941,24	- 780 941,24	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	5 % flat rate correction for deficiencies in OTSC, verification of public procurement, the reasonableness of costs and ineligible expenditure	FLAT RATE	5,00 %	EUR	- 1 637 751,75	0,00	- 1 637 751,75
	Rural Development EAFRD Investment — public beneficiaries	2014	5 % flat rate correction for deficiencies in OTSC, verification of public procurement, the reasonableness of costs and ineligible expenditure	FLAT RATE	5,00 %	EUR	- 1 690 283,33	0,00	- 1 690 283,33
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Adjustment due to national authorities withdrawing previous corrected amounts	ONE OFF		EUR	259 643,71	0,00	259 643,71
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Adjustment due to national authorities withdrawing previous corrected amounts	ONE OFF		EUR	107 839,98	0,00	107 839,98
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Adjustment due to national authorities withdrawing previous corrected amounts	ONE OFF		EUR	51 063,74	0,00	51 063,74
	Cross Compliance	2013	Deficiencies in the scope, extent and quality of OTSC and reporting for SMR7 and 8, application of tolerances, CY2012	FLAT RATE	3,00 %	EUR	- 27 147,64	0,00	- 27 147,64

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Deficiencies in the scope, extent and quality of OTSC and reporting for SMR7 and 8, application of tolerances, CY2013	FLAT RATE	6,00 %	EUR	- 105 957,72	0,00	- 105 957,72
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Extrapolated 9 % correction-weaknesses concerning the reasonableness of costs and ineligible expenditure	EXTRAPOLATED	9,00 %	EUR	- 4 183 858,87	- 418 385,89	- 3 765 472,98
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Extrapolated 9 % correction-weaknesses concerning the reasonableness of costs and ineligible expenditure	EXTRAPOLATED	9,00 %	EUR	- 896 213,65	- 89 621,36	- 806 592,29
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Extrapolated 9 % correction-weaknesses concerning the reasonableness of costs and ineligible expenditure	EXTRAPOLATED	9,00 %	EUR	- 556 147,52	- 55 614,76	- 500 532,76
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Extrapolated 9 % correction-weaknesses concerning the reasonableness of costs and ineligible expenditure	EXTRAPOLATED	9,00 %	EUR	- 2 893 246,02	0,00	- 2 893 246,02
	Cross Compliance	2015	Failure to achieve the mandatory control rate for SMR7 and 8, weakness in the increase of the control rate, CY2014	FLAT RATE	10,00 %	EUR	- 350 314,96	0,00	- 350 314,96
					<b>Total BG:</b>	<b>EUR</b>	<b>- 16 571 451,34</b>	<b>- 5 212 699,32</b>	<b>- 11 358 752,02</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>DE</b>	Rural Development EAFRD Investment — public beneficiaries	2014	Financial errors in public procurements audited	ONE OFF		EUR	– 351 787,61	– 349 181,08	– 2 606,53
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Financial errors in public procurements audited	ONE OFF		EUR	– 159 761,90	0,00	– 159 761,90
	Certification	2015	Financial errors in the EAFRD population	ONE OFF		EUR	– 511 727,53	0,00	– 511 727,53
					<b>Total DE:</b>	<b>EUR</b>	<b>– 1 023 277,04</b>	<b>– 349 181,08</b>	<b>– 674 095,96</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>ES</b>	Cross Compliance	2013	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Deficient risk analysis — Pillar II — CY 2013	FLAT RATE	2,00 %	EUR	2,40	0,00	2,40
	Cross Compliance	2014	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Deficient risk analysis — Pillar II — CY 2013	FLAT RATE	2,00 %	EUR	– 2 272,97	0,00	– 2 272,97
	Cross Compliance	2014	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Pillar II — CY 2014	FLAT RATE	2,00 %	EUR	1,06	0,00	1,06

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Deficiencies in the scope and quality of OTSC — Deficient reporting of OTSC — Late performance of OTSC — Pillar II — CY 2014	FLAT RATE	2,00 %	EUR	- 2 493,06	0,00	- 2 493,06
	Cross Compliance	2013	Deficiencies in the scope and quality of OTSC — Late performance of OTSC — Deficient sampling of parcels for OTSC — Deficient risk analysis — Pillar II — CY 2012	FLAT RATE	2,00 %	EUR	- 180,81	0,00	- 180,81
	Certification	2013	Material error in EAFRD accounts	ONE OFF		EUR	- 903 456,80	- 17 985,15	- 885 471,65
					<b>Total ES:</b>	<b>EUR</b>	<b>- 908 400,18</b>	<b>- 17 985,15</b>	<b>- 890 415,03</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>FR</b>	Rural Development EAFRD Investment — private beneficiaries	2014	Deficiencies in the verification of the reasonableness of the costs and of the payment claims Measures 121 and 123	FLAT RATE	5,00 %	EUR	- 4 980 641,31	- 41 685,40	- 4 938 955,91
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Deficiencies in the verification of the reasonableness of the costs and of the payment claims Measures 121 and 123	FLAT RATE	5,00 %	EUR	- 396 917,70	0,00	- 396 917,70
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2015	Deficiencies in the verification of the reasonableness of the costs and of the payment claims of Measures 121 and 123	FLAT RATE	5,00 %	EUR	- 4 482 936,52	0,00	- 4 482 936,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2016	Deficiencies in the verification of the reasonableness of the costs and of the payment claims of Measures 121 and 123	FLAT RATE	5,00 %	EUR	- 1 595 408,44	0,00	- 1 595 408,44
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2015	Deficiency in the verification of reasonableness of the costs: correction with recurrence for Measures 121C4 and 123A	FLAT RATE	10,00 %	EUR	- 3 184 129,20	- 1 592 064,61	- 1 592 064,59
	Rural Development EAFRD (2014-2020) Investment — private beneficiaries	2016	Deficiency in the verification of reasonableness of the costs: correction with recurrence for Measures 121C4 and 123A	FLAT RATE	10,00 %	EUR	- 1 279 291,51	- 639 645,75	- 639 645,76
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Deficiency in the verification of reasonableness of the costs: correction with recurrence for Measures 121C4 and 123A	FLAT RATE	10,00 %	EUR	- 344 907,12	- 171 577,47	- 173 329,65
	Rural Development EAFRD Investment — private beneficiaries	2014	Deficiency in the verification of reasonableness of the costs: correction with recurrence for Measures 121C4 and 123A	FLAT RATE	10,00 %	EUR	- 2 802 935,54	- 1 404 390,37	- 1 398 545,17
	Rural Development EAFRD Investment — public beneficiaries	2014	Exclusion of ineligible expenditure M321	ONE OFF		EUR	- 68 062,01	0,00	- 68 062,01
	Certification	2012	management weaknesses	ONE OFF		EUR	- 16 845 764,04	0,00	- 16 845 764,04

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2013	management weaknesses in the FY2013	ONE OFF		EUR	- 10 359 335,40	0,00	- 10 359 335,40
					<b>Total FR:</b>	<b>EUR</b>	<b>- 46 340 328,79</b>	<b>- 3 849 363,60</b>	<b>- 42 490 965,19</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>GB</b>	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	measure 214 — FY2014: weaknesses in the control system for livestock density (both administrative and on the spot)	FLAT RATE	5,00 %	EUR	- 538 979,08	0,00	- 538 979,08
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	measure 214 — FY2015: weaknesses in the control system for livestock density (both administrative and on the spot)	FLAT RATE	5,00 %	EUR	- 543 702,51	0,00	- 543 702,51
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	measure 221 — FY2014: weaknesses in the check of eligibility criteria	ONE OFF		EUR	- 12 204,00	0,00	- 12 204,00
	Rural Development EAFRD (2014-2020) forestry measures	2015	measure 221 — FY2015: weaknesses in the check of eligibility criteria	ONE OFF		EUR	- 12 204,00	0,00	- 12 204,00
	Rural Development EAFRD LEADER	2014	One deficient key control and one absent ancillary control	FLAT RATE	5,00 %	EUR	- 602 585,37	0,00	- 602 585,37
	Rural Development EAFRD LEADER	2015	One deficient key control and one absent ancillary control	FLAT RATE	5,00 %	EUR	4 026,71	0,00	4 026,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD LEADER	2016	One deficient key control and one absent ancillary control	FLAT RATE	5,00 %	EUR	368,09	0,00	368,09
					<b>Total GB:</b>	<b>EUR</b>	<b>- 1 705 280,16</b>	<b>0,00</b>	<b>- 1 705 280,16</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>GR</b>	Cross Compliance	2013	Weakness in risk analysis, MRFPP and SMR1, CY2012	FLAT RATE	2,00 %	EUR	- 229 711,85	0,00	- 229 711,85
	Cross Compliance	2014	Weakness in risk analysis, MRFPP and SMR1, CY2012	FLAT RATE	2,00 %	EUR	- 57 428,76	0,00	- 57 428,76
					<b>Total GR:</b>	<b>EUR</b>	<b>- 287 140,61</b>	<b>0,00</b>	<b>- 287 140,61</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>IT</b>	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Deficiencies in key control: 'Appropriate evaluation of the reasonableness of costs using a suitable evaluation system' related to the General costs	ONE OFF		EUR	- 26 409,49	0,00	- 26 409,49
	Rural Development EAFRD Investment — private beneficiaries	2014	Deficiencies in key control: 'Appropriate evaluation of the reasonableness of costs using a suitable evaluation system' related to the General costs	ONE OFF		EUR	- 45 475,98	0,00	- 45 475,98
	Rural Development EAFRD (2014-2020) Risk management	2015	Deficiencies in key control: 'Appropriate evaluation of the reasonableness of costs using a suitable evaluation system' related to the General costs	ONE OFF		EUR	- 133 118,88	0,00	- 133 118,88



Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Leniency of the sanctioning system in animal area, CY2012	ONE OFF		EUR	- 7 112,87	0,00	- 7 112,87
	Cross Compliance	2015	Limited access to veterinarian control reports, CY2014	FLAT RATE	2,00 %	EUR	- 175 426,91	0,00	- 175 426,91
	Cross Compliance	2014	No check for one GAEC and partial check of two SMRs, Farmer without animals, CY2013	FLAT RATE	2,00 %	EUR	- 39 153,87	0,00	- 39 153,87
	Cross Compliance	2014	Partial control of two requirements, use of sectoral check without require assurance, farmers with animals, CY2013	FLAT RATE	5,00 %	EUR	- 61 526,63	0,00	- 61 526,63
	Cross Compliance	2015	Partial control of two requirements, use of sectoral check without require assurance, farmers with animals, CY2014	FLAT RATE	5,00 %	EUR	- 78 725,47	0,00	- 78 725,47
	Cross Compliance	2013	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	ONE OFF		EUR	- 280 745,26	- 41,98	- 280 703,28
	Cross Compliance	2014	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	ONE OFF		EUR	- 97 287,65	0,00	- 97 287,65

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2012	FLAT RATE	2,00 %	EUR	- 13 600,21	0,00	- 13 600,21
	Cross Compliance	2014	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2013	ONE OFF		EUR	- 203 367,80	0,00	- 203 367,80
	Cross Compliance	2015	SMR1 and 5 not controlled outside Natura2000 area, weakness in checks for SMR7 and SMR16, limited access to veterinarian control reports, CY2013	FLAT RATE	2,00 %	EUR	- 27 839,23	0,00	- 27 839,23
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Two agri-environmental sub-measures(214): Inappropriate follow-up of the results of cross-checks in all appropriate cases with data from the IACS.	FLAT RATE	3,00 %	EUR	- 148 200,00	0,00	- 148 200,00
					<b>Total IT:</b>	<b>EUR</b>	<b>- 1 337 990,25</b>	<b>- 41,98</b>	<b>- 1 337 948,27</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Deficiencies in key controls: 1) Quality of on-the-spot checks; 2) Evaluation of reasonableness of costs at application stage; 3) Eligibility of costs of the operation (in-kind contributions)	FLAT RATE	5,00 %	EUR	- 1 288 795,90	0,00	- 1 288 795,90

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Deficiencies in key controls: 1) Quality of on-the-spot checks; 2) Evaluation of reasonableness of costs at application stage; 3) Eligibility of costs of the operation (in-kind contributions)	FLAT RATE	5,00 %	EUR	- 1 530 512,90	0,00	- 1 530 512,90
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2015	Deficiencies in key controls: 1) Quality of on-the-spot checks; 2) Evaluation of reasonableness of costs at application stage; 3) Eligibility of costs of the operation (in-kind contributions)	FLAT RATE	5,00 %	EUR	- 926 149,21	0,00	- 926 149,21
	Rural Development EAFRD LEADER	2016	Deficiencies in key controls: 1) Quality of on-the-spot checks 2) Evaluation of reasonableness of costs at application stage 3) Eligibility of costs of the operation (in-kind contributions). Correction period: 16.10.2015-31.12.2015.	FLAT RATE	5,00 %	EUR	- 462 436,92	0,00	- 462 436,92
					<b>Total LT:</b>	<b>EUR</b>	<b>- 4 207 894,93</b>	<b>0,00</b>	<b>- 4 207 894,93</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>LU</b>	Clearance of accounts — Conformity Clearance	2010	Non respect of the eligibility criteria	ONE OFF	0,00 %	EUR	- 1 469 939,00	0,00	- 1 469 939,00
					<b>Total LU:</b>	<b>EUR</b>	<b>- 1 469 939,00</b>	<b>0,00</b>	<b>- 1 469 939,00</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>MT</b>	Certification	2015	Clearance of accounts FY2015	ONE OFF		EUR	- 131 903,31	0,00	- 131 903,31
					<b>Total MT:</b>	<b>EUR</b>	<b>- 131 903,31</b>	<b>0,00</b>	<b>- 131 903,31</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>NL</b>	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	deficiencies in key and ancillary controls	FLAT RATE	5,00 %	EUR	- 217 083,50	0,00	- 217 083,50
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	deficiencies in key and ancillary controls	FLAT RATE	7,00 %	EUR	- 89 804,68	0,00	- 89 804,68
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2015	deficiencies in key and ancillary controls	FLAT RATE	7,00 %	EUR	- 314 873,64	0,00	- 314 873,64
	Rural Development EAFRD LEADER	2016	deficiencies in key and ancillary controls	FLAT RATE	7,00 %	EUR	- 216 895,65	0,00	- 216 895,65
					<b>Total NL:</b>	<b>EUR</b>	<b>- 838 657,47</b>	<b>0,00</b>	<b>- 838 657,47</b>
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>RO</b>	Rural Development EAFRD Investment — private beneficiaries	2015	Controls on artificial conditions	FLAT RATE	5,00 %	EUR	- 949 386,13	0,00	- 949 386,13

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Eligibility of the beneficiary — skills verification and Controls on artificial conditions	FLAT RATE	5,00 %	EUR	- 2 661 268,10	0,00	- 2 661 268,10
	Rural Development EAFRD Investment — private beneficiaries	2014	Eligibility of the beneficiary — skills verification and Controls on artificial conditions	FLAT RATE	5,00 %	EUR	- 648 249,31	0,00	- 648 249,31
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Eligibility of the costs — respect of ceilings/aid intensity	ONE OFF		EUR	- 1 478 707,10	- 73 935,36	- 1 404 771,74
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Eligibility of the costs — respect of ceilings/aid intensity	ONE OFF		EUR	- 1 335 193,08	0,00	- 1 335 193,08
	Rural Development EAFRD Investment — private beneficiaries	2014	Eligibility of the costs — respect of ceilings/aid intensity	ONE OFF		EUR	- 1 041 006,91	0,00	- 1 041 006,91
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Execution of overlapping amount	ONE OFF		EUR	0,00	5 907,74	- 5 907,74
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Execution of overlapping amount	FLAT RATE	2,00 %	EUR	0,00	2 731 143,60	- 2 731 143,60
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Execution of overlapping amount	ONE OFF		EUR	0,00	53 937,77	- 53 937,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Execution of overlapping amount	ONE OFF		EUR	0,00	15 400,00	- 15 400,00
	Certification	2012	MLE for the EAFRD IACS population	ONE OFF		EUR	- 4 212 281,45	- 83 053,09	- 4 129 228,36
	Certification	2012	MLE for the EAFRD Non IACS population	ONE OFF		EUR	- 8 565 856,43	- 852 487,19	- 7 713 369,24
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Procurement- reasonableness of the costs check weaknesses	FLAT RATE	2,00 %	EUR	- 508 630,52	0,00	- 508 630,52
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Procurement- reasonableness of the costs check weaknesses	FLAT RATE	10,00 %	EUR	- 1 533 681,75	0,00	- 1 533 681,75
	Rural Development EAFRD Investment — private beneficiaries	2014	Procurement- reasonableness of the costs check weaknesses	FLAT RATE	2,00 %	EUR	- 220 258,09	0,00	- 220 258,09
	Rural Development EAFRD Investment — private beneficiaries	2014	Procurement- reasonableness of the costs check weaknesses	FLAT RATE	10,00 %	EUR	- 511 227,25	0,00	- 511 227,25
					<b>Total RO:</b>	<b>EUR</b>	<b>- 23 665 746,12</b>	<b>1 796 913,47</b>	<b>- 25 462 659,59</b>

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
<b>SK</b>	Certification	2015	Known error in the EAFRD Non-IACS population	ONE OFF		EUR	- 204 053,34	0,00	- 204 053,34
					<b>Total SK:</b>	<b>EUR</b>	<b>- 204 053,34</b>	<b>0,00</b>	<b>- 204 053,34</b>

Currency	Amount	Deductions	Financial Impact
<b>EUR</b>	<b>- 98 799 942,40</b>	<b>- 7 632 357,66</b>	<b>- 91 167 584,74</b>