

COMMISSION IMPLEMENTING DECISION (EU) 2015/1119**of 22 June 2015****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(2015) 4076)***(only the Bulgarian, Spanish, Danish, German, Estonian, Greek, English, French, Italian, Lithuanian, Hungarian, Dutch, Polish, Portuguese, Romanian, Slovak, Slovenian, Finnish, Swedish texts are authentic)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 31 of Council Regulation (EC) No 1290/2005 ⁽²⁾ and as from 1 January 2015 in accordance with Article 52 of Regulation (EU) No 1306/2013 the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four 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.
- (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 1 March 2015,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

HAS ADOPTED THIS DECISION:

Article 1

The amounts set out in the Annex and related to expenditure incurred by the Member States' accredited paying agencies and declared under the EAGF or the EAFRD shall be excluded from Union financing.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Kingdom of Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 22 June 2015.

For the Commission
Phil HOGAN
Member of the Commission

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DECISION: 48**Budget Item: 05040501**

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2008	Reimbursement following the judgement of the European Court of Justice in case T-365/13	FLAT RATE	5,00	EUR	192 017,09	0,00	192 017,09
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Reimbursement following the judgement of the European Court of Justice in case T-365/13	FLAT RATE	5,00	EUR	1 388 259,62	0,00	1 388 259,62
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Reimbursement following the judgement of the European Court of Justice in case T-365/13	FLAT RATE	5,00	EUR	1 473 178,82	0,00	1 473 178,82
Total LT:						EUR	3 053 455,53	0,00	3 053 455,53

Currency	Amount	Deductions	Financial Impact
EUR	3 053 455,53	0,00	3 053 455,53

Budget Item: 6520

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SK	Irregularities	2012	delays in the recovery procedure	ONE OFF	0,00	EUR	- 1 456 990,49	0,00	- 1 456 990,49
Total SK:						EUR	- 1 456 990,49	0,00	- 1 456 990,49

Currency	Amount	Deductions	Financial Impact
EUR	- 1 456 990,49	0,00	- 1 456 990,49

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
AT	Decoupled Direct Aids	2013	Parcels of less than 1ha considered eligible, CY 2012	ONE OFF		EUR	- 162 066,10	0,00	- 162 066,10
	Decoupled Direct Aids	2014	Parcels of less than 1ha considered eligible, CY 2013	ONE OFF		EUR	- 162 711,68	0,00	- 162 711,68
Total AT:						EUR	- 324 777,78	0,00	- 324 777,78
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
BE	Certification	2010	Most Likely Error (EAGF non IACS)	ONE OFF		EUR	- 175 150,72	- 175 150,72	0,00
	Certification	2011	most likely error (EAGF)	ONE OFF		EUR	- 32 450,87	0,00	- 32 450,87
	Irregularities	2011	irregularity linked to fraud and negligence	ONE OFF		EUR	- 1 079 342,45	0,00	- 1 079 342,45
	Certification	2012	known errors	ONE OFF		EUR	- 33 204,64	0,00	- 33 204,64
	Certification	2012	Most Likely Error (EAGF non-IACS)	ONE OFF		EUR	- 29 338,31	0,00	- 29 338,31
	Decoupled Direct Aids	2012	Weaknesses in the LPIS, claim year 2011-2012	ONE OFF	0,00	EUR	- 175 411,89	0,00	- 175 411,89
	Decoupled Direct Aids	2013	Weaknesses in the LPIS, claim year 2011-2012	ONE OFF	0,00	EUR	- 128 392,16	0,00	- 128 392,16
Total BE:						EUR	- 1 653 291,04	- 175 150,72	- 1 478 140,32
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
BG	Cross Compliance	2011	No evaluation of non-compliances, weakness in risk analysis, CY2011	FLAT RATE	2,00	EUR	- 9 131,86	0,00	- 9 131,86

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	No evaluation of non-compliances, weakness in risk analysis, CY2011	FLAT RATE	2,00	EUR	- 778 045,93	- 194,18	- 777 851,75
	Cross Compliance	2009	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	- 252 397,38	- 25 017,88	- 227 379,50
	Cross Compliance	2010	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	- 191,38	0,00	- 191,38
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	- 7,01	0,00	- 7,01
	Cross Compliance	2009	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	- 11 429,91	0,00	- 11 429,91
	Cross Compliance	2010	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	- 545 748,71	- 27 230,00	- 518 518,71
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	12 204,80	0,00	12 204,80
	Cross Compliance	2012	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	- 2 481,32	0,00	- 2 481,32

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2010	FLAT RATE	2,00	EUR	- 21 226,11	0,00	- 21 226,11
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2010	FLAT RATE	2,00	EUR	- 609 258,80	- 31 123,72	- 578 135,08
	Cross Compliance	2012	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2010	FLAT RATE	2,00	EUR	- 601,27	- 29,09	- 572,18
Total BG:						EUR	- 2 218 314,88	- 83 594,87	- 2 134 720,01
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
DE	Certification	2012	Financial errors identified by the Certification Body	ONE OFF		EUR	- 2 704,14	0,00	- 2 704,14
	Certification	2013	Financial errors identified by the Certification Body	ONE OFF		EUR	- 5 009,98	0,00	- 5 009,98
	Certification	2010	Financial errors in the EAGF non-IACS population	ONE OFF		EUR	- 594,81	0,00	- 594,81
	Cross Compliance	2010	Weaknesses in SMR8, CY 2009	ONE OFF	0,00	EUR	- 22 284,50	0,00	- 22 284,50
	Cross Compliance	2011	Weaknesses in SMR8, CY 2010	ONE OFF	0,00	EUR	- 22 210,80	0,00	- 22 210,80
	Cross Compliance	2012	Weaknesses in SMR8, CY 2011	ONE OFF	0,00	EUR	- 22 319,63	0,00	- 22 319,63
Total DE:						EUR	- 75 123,86	0,00	- 75 123,86

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
ES	Decoupled Direct Aids	2011	Administrative controls, obvious error and sanctions, CY 2010	ONE OFF	0,00	EUR	- 50 041,67	0,00	- 50 041,67
	Decoupled Direct Aids	2012	Administrative controls, obvious error and sanctions, CY 2011	ONE OFF	0,00	EUR	- 12 515,78	0,00	- 12 515,78
	Decoupled Direct Aids	2012	Weaknesses in OTSC and Incorrect use of obvious error, CY2011	ONE OFF		EUR	- 22 206,87	0,00	- 22 206,87
	Decoupled Direct Aids	2013	Weaknesses in OTSC and incorrect use of obvious error, CY2012	ONE OFF		EUR	- 40 281,07	0,00	- 40 281,07
	Decoupled Direct Aids	2014	Weaknesses in OTSC and incorrect use of obvious error, CY2013	ONE OFF		EUR	- 29 939,13	0,00	- 29 939,13
	Certification	2011	EAGF non-IACS and EAFRD non-IACS known errors	ONE OFF		EUR	- 24 113,66	0,00	- 24 113,66
	Certification	2013	EAGF non-IACS and EAFRD non-IACS known errors	ONE OFF		EUR	- 19 304,02	0,00	- 19 304,02
	Certification	2010	EAGF non-IACS, EAFRD IACS and EAFRD non-IACS errors	ONE OFF		EUR	- 14 177,94	0,00	- 14 177,94
	Certification	2013	Errors in substantive testing of EAGF non-IACS — Promotion in third countries' markets	ONE OFF		EUR	- 58 964,77	0,00	- 58 964,77
	Fruit and Vegetables — Withdrawals	2007	Expenditure for withdrawals declared by unduly recognised Producer Organisations	ONE OFF		EUR	- 22 670,34	0,00	- 22 670,34
Fruit and Vegetables — Withdrawals	2008	Expenditure for withdrawals declared by unduly recognised Producer Organisations	ONE OFF		EUR	- 31 384,64	0,00	- 31 384,64	
Fruit and Vegetables — Operational Programmes	2009	Follow-up of irregularities	ONE OFF		EUR	- 140 280,66	- 3 283,15	- 136 997,51	

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	Follow-up of irregularities	ONE OFF		EUR	- 152 769,22	- 1 742,46	- 151 026,76
	Other Direct Aid — POSEI	2011	Incomplete and unreliable animal identification register and animal movement register for sheep and goats	FLAT RATE	5,00	EUR	- 351 444,05	0,00	- 351 444,05
	Other Direct Aid — POSEI	2012	Incomplete and unreliable animal identification register and animal movement register for sheep and goats	FLAT RATE	10,00	EUR	- 710 003,66	0,00	- 710 003,66
	Certification	2013	Interests not declared on annex III amounts regarding EAGF	ONE OFF		EUR	- 10 603,65	0,00	- 10 603,65
	Certification	2012	Known error — fruits at the school	ONE OFF		EUR	- 368 160,65	0,00	- 368 160,65
	Certification	2011	Known error in EAGF IACS, established by the Certification Body	ONE OFF		EUR	- 15 227,18	0,00	- 15 227,18
	Clearance of Accounts — Conformity Clearance	2013	Known error in the EAGF non-IACS population	ONE OFF	0,00	EUR	- 332 847,54	0,00	- 332 847,54
	Scrutiny of transactions	2007	Late control	FLAT RATE	0,50	EUR	- 159 906,98	0,00	- 159 906,98
	Scrutiny of transactions	2008	Late control	FLAT RATE	0,50	EUR	- 221 243,51	0,00	- 221 243,51
	Scrutiny of transactions	2009	Late control	FLAT RATE	0,50	EUR	- 430 938,40	0,00	- 430 938,40
	Scrutiny of transactions	2010	Late control	FLAT RATE	0,50	EUR	- 455 897,33	0,00	- 455 897,33
	Cross Compliance	2011	Late on-the-spot checks, CY 2010	FLAT RATE	2,00	EUR	- 88 001,88	0,00	- 88 001,88

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Late on-the-spot checks, CY2011	FLAT RATE	2,00	EUR	- 116 408,16	0,00	- 116 408,16
	Financial audit — Late payments and payment deadlines	2012	late payments	ONE OFF	0,00	EUR	- 166 922,55	0,00	- 166 922,55
	Cross Compliance	2009	Leniency of the sanctioning system, CY2008	ONE OFF	0,00	EUR	- 61 969,91	0,00	- 61 969,91
	Cross Compliance	2010	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	- 524 524,29	- 765,87	- 523 758,42
	Cross Compliance	2011	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	- 1 103,55	0,00	- 1 103,55
	Cross Compliance	2012	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	- 137,44	0,00	- 137,44
	Fruit and Vegetables — Operational Programmes	2007	Operational programme expenditure of unduly recognised Producer Organisations	ONE OFF		EUR	- 39 929,50	- 956,34	- 38 973,16
	Fruit and Vegetables — Operational Programmes	2007	Operational programme expenditure of unduly recognised Producer Organisations; follow-up of irregularities	ONE OFF		EUR	- 527 067,84	- 366 237,23	- 160 830,61
	Fruit and Vegetables — Operational Programmes	2008	Operational programme expenditure of unduly recognised Producer Organisations; follow-up of irregularities	ONE OFF		EUR	- 661 289,41	- 657 269,79	- 4 019,62
	Fruit and Vegetables — Citrus Processing	2008	Unduly recognised Producer Organisations; follow-up of irregularities; undue retentions from aid	ONE OFF		EUR	- 722 075,92	0,00	- 722 075,92

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Citrus Processing	2009	Unduly recognised Producer Organisations; follow-up of irregularities; undue retentions from aid	ONE OFF		EUR	- 132 032,90	0,00	- 132 032,90
	Fruit and Vegetables — Citrus Processing	2007	Weaknesses of key controls	FLAT RATE	5,00	EUR	- 2 805 558,89	0,00	- 2 805 558,89
	Fruit and Vegetables — Citrus Processing	2008	Weaknesses of key controls	FLAT RATE	5,00	EUR	- 3 167 422,82	0,00	- 3 167 422,82
	Fruit and Vegetables — Citrus Processing	2009	Weaknesses of key controls	FLAT RATE	5,00	EUR	- 355 748,16	0,00	- 355 748,16
	Fruit and Vegetables — Citrus Processing	2010	Weaknesses of key controls	FLAT RATE	5,00	EUR	589,09	0,00	589,09
	Fruit and Vegetables — Citrus Processing	2011	Weaknesses of key controls	FLAT RATE	5,00	EUR	- 6 214,07	0,00	- 6 214,07
	Fruit and Vegetables — Citrus Processing	2012	Weaknesses of key controls	FLAT RATE	5,00	EUR	- 488,00	0,00	- 488,00
Total ES:						EUR	- 13 051 228,92	- 1 030 254,84	- 12 020 974,08
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
FI	Cross Compliance	2011	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	- 1 077 273,25	- 2 097,62	- 1 075 175,63
	Cross Compliance	2012	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	- 119,89	0,00	- 119,89

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	- 19,01	0,00	- 19,01
	Cross Compliance	2012	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2011	FLAT RATE	2,00	EUR	- 1 067 409,33	- 2 917,12	- 1 064 492,21
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2011	FLAT RATE	2,00	EUR	- 29,81	0,00	- 29,81
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2012	FLAT RATE	2,00	EUR	- 1 062 848,83	0,00	- 1 062 848,83
Total FI:						EUR	- 3 207 700,12	- 5 014,74	- 3 202 685,38
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
FR	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	2,00	EUR	- 175 820,54	0,00	- 175 820,54
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	5,00	EUR	- 5 684 962,00	0,00	- 5 684 962,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	2,00	EUR	- 179 184,86	0,00	- 179 184,86
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	5,00	EUR	- 5 736 924,65	- 713 321,07	- 5 023 603,58

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Deficiencies at the level of administrative controls and in the identification and registration of animals	ONE OFF	0,00	EUR	- 14 266 421,39	0,00	- 14 266 421,39
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	2,00	EUR	- 247 189,52	0,00	- 247 189,52
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Deficiencies at the level of administrative controls and in the identification and registration of animals	FLAT RATE	5,00	EUR	- 5 691 189,65	- 613 734,80	- 5 077 454,85
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Deficiencies at the level of administrative controls and in the identification and registration of animals	ONE OFF	0,00	EUR	- 12 274 696,00	0,00	- 12 274 696,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Deficiency in the control system for bovine measures, claim year 2011	FLAT RATE	10,00	EUR	- 404 475,87	0,00	- 404 475,87
	Financial audit — Over-shooting	2010	exceeding of the financial ceiling	ONE OFF	0,00	EUR	- 906 989,16	0,00	- 906 989,16
	Clearance of Accounts — Conformity Clearance	2011	Financial error (EAGF)	ONE OFF	0,00	EUR	- 344 648,54	0,00	- 344 648,54
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Grave deficiency in the control system for bovine measures, claim year 2010	FLAT RATE	25,00	EUR	- 1 033 771,02	0,00	- 1 033 771,02
	Irregularities	2012	interests on debts for measure Pastry Butter	ONE OFF		EUR	- 17 555,28	0,00	- 17 555,28
	Irregularities	2012	interests on debts	ONE OFF		EUR	- 221 128,43	0,00	- 221 128,43
	Certification	2012	known error	ONE OFF		EUR	- 21 332,97	0,00	- 21 332,97
	Irregularities	2011	known error concerning non-application of interests on debts for measure Pastry Butter	ONE OFF		EUR	- 88 238,74	0,00	- 88 238,74

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Bovines	2012	Late notifications for suckler cow premium	ONE OFF	0,00	EUR	- 1 040 875,60	0,00	- 1 040 875,60
	Other Direct Aid — Bovines	2013	Late notifications for suckler cow premium	ONE OFF	0,00	EUR	- 800,31	0,00	- 800,31
	Financial audit — Late payments and payment deadlines	2010	late payment and ineligible expenditure	ONE OFF		EUR	- 6 922 613,78	- 6 922 613,78	0,00
	Certification	2011	late payments under the measure for refund of milk products	ONE OFF		EUR	- 99 193,65	0,00	- 99 193,65
	Irregularities	2011	lump-sum correction for advance payments and guarantees	ONE OFF		EUR	- 38 880,00	0,00	- 38 880,00
	Irregularities	2011	non-timely issue of a recovery related to late submission of report	ONE OFF		EUR	- 8 960,73	0,00	- 8 960,73
	Milk — Schoolmilk	2009	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 99 865,21	0,00	- 99 865,21
	Milk — Schoolmilk	2010	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 243 317,07	0,00	- 243 317,07
	Milk — Schoolmilk	2011	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 227 242,67	0,00	- 227 242,67
	Milk — Schoolmilk	2012	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 237 633,70	0,00	- 237 633,70
	Milk — Schoolmilk	2013	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 213 989,71	0,00	- 213 989,71
	Milk — Schoolmilk	2014	Regulatory reductions not imposed for late lodging of aid applications	ONE OFF		EUR	- 156 968,13	0,00	- 156 968,13

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Certification	2012	restructuring of vineyards	ONE OFF		EUR	- 16 575,06	0,00	- 16 575,06
	Milk — Schoolmilk	2009	Settlement of a previous correction concerning reduction for late lodging of aid applications for excluding double financial correction	ONE OFF		EUR	10 634,37	0,00	10 634,37
	Milk — Schoolmilk	2010	Settlement of a previous correction concerning reduction for late lodging of aid applications for excluding double financial correction	ONE OFF		EUR	13 312,71	0,00	13 312,71
	Milk — Schoolmilk	2011	Settlement of a previous correction concerning reduction for late lodging of aid applications for excluding double financial correction	ONE OFF		EUR	61,08	0,00	61,08
	Milk — Schoolmilk	2012	Settlement of a previous correction concerning reduction for late lodging of aid applications for excluding double financial correction	ONE OFF		EUR	17,99	0,00	17,99
	Irregularities	2012	unrecoverable debts from previous periods	ONE OFF		EUR	- 232 549,69	0,00	- 232 549,69
	Milk — Schoolmilk	2010	weaknesses in administrative controls	FLAT RATE	5,00	EUR	- 326 272,47	0,00	- 326 272,47
	Milk — Schoolmilk	2011	weaknesses in administrative controls	FLAT RATE	5,00	EUR	- 625 154,44	0,00	- 625 154,44
	Milk — Schoolmilk	2012	weaknesses in administrative controls	FLAT RATE	5,00	EUR	- 654 928,98	0,00	- 654 928,98

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Milk — Schoolmilk	2013	weaknesses in administrative controls	FLAT RATE	5,00	EUR	- 341 329,21	0,00	- 341 329,21
	Milk — Schoolmilk	2014	weaknesses in administrative controls	FLAT RATE	5,00	EUR	- 2 121,16	0,00	- 2 121,16
Total FR:						EUR	- 58 759 774,04	- 8 249 669,65	- 50 510 104,39
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
GB	Decoupled Direct Aids	2011	Weaknesses in the LPIS-GIS and in the on-the-spot checks	FLAT RATE	2,00	EUR	- 41 149 491,32	0,00	- 41 149 491,32
	Other Direct Aids	2011	Weaknesses in the LPIS-GIS and in the on-the-spot checks	FLAT RATE	2,00	EUR	- 152 102,70	0,00	- 152 102,70
	Decoupled Direct Aids	2012	Weaknesses in the LPIS-GIS and in the on-the-spot checks	FLAT RATE	2,00	EUR	- 41 173 119,81	0,00	- 41 173 119,81
	Other Direct Aids	2012	Weaknesses in the LPIS-GIS and in the on-the-spot checks	FLAT RATE	2,00	EUR	- 125 611,33	0,00	- 125 611,33
	Decoupled Direct Aids	2011	Weaknesses in updating LPIS maximum eligible area, CY 2010	EXTRA-POLATED	1,44	EUR	- 4 508 766,82	- 4 508 766,82	0,00
	Decoupled Direct Aids	2012	Weaknesses in updating LPIS maximum eligible area, CY 2010	EXTRA-POLATED	1,44	EUR	- 14 637,02	- 14 637,02	0,00
	Decoupled Direct Aids	2013	Weaknesses in updating LPIS maximum eligible area, CY 2010	EXTRA-POLATED	1,44	EUR	- 6 296,05	- 6 296,05	0,00

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2012	Weaknesses in updating LPIS maximum eligible area, CY 2011	EXTRAPOLATED	1,35	EUR	- 4 145 094,84	- 4 145 094,84	0,00
	Decoupled Direct Aids	2013	Weaknesses in updating LPIS maximum eligible area, CY 2011	EXTRAPOLATED	1,35	EUR	- 11 461,82	- 11 461,82	0,00
	Decoupled Direct Aids	2013	Weaknesses in updating LPIS maximum eligible area, CY 2012	EXTRAPOLATED	1,02	EUR	- 3 118 298,35	- 3 118 298,35	0,00
Total GB:						EUR	- 94 404 880,06	- 11 804 554,90	- 82 600 325,16
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
GR	Certification	2009	Administrative error	ONE OFF	0,00	EUR	- 3 725 956,14	0,00	- 3 725 956,14
	Decoupled Direct Aids	2010	CY 2009, Weakness in administrative checks	FLAT RATE	5,00	EUR	- 1 258 341,84	0,00	- 1 258 341,84
	Decoupled Direct Aids	2010	CY 2009, Weakness in calculation of aids	ONE OFF	0,00	EUR	- 834 150,17	0,00	- 834 150,17
	Decoupled Direct Aids	2010	CY 2009, Weakness in definition of permanent pastures	FLAT RATE	5,00	EUR	- 85 534 291,54	- 10 905 970,63	- 74 628 320,91
	Decoupled Direct Aids	2011	CY 2010, Risk analysis not effective	ONE OFF	0,00	EUR	- 31 425 312,22	0,00	- 31 425 312,22
	Decoupled Direct Aids	2011	CY 2010, Weakness in calculation of aids	ONE OFF	0,00	EUR	- 231 205,28	0,00	- 231 205,28
	Decoupled Direct Aids	2011	CY 2010, Weakness in definition of permanent pastures	FLAT RATE	25,00	EUR	- 96 766 888,08	0,00	- 96 766 888,08

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2012	CY 2011, Weakness in calculation of aids	ONE OFF	0,00	EUR	- 210 599,35	0,00	- 210 599,35
	Decoupled Direct Aids	2012	CY 2011, Weakness in definition of permanent pastures	FLAT RATE	25,00	EUR	- 97 222 743,23	0,00	- 97 222 743,23
	Cross Compliance	2010	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	- 4 885 840,27	- 217 489,28	- 4 668 350,99
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	- 14 623,47	4,01	- 14 627,48
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	2 123,88	- 90,25	2 214,13
	Cross Compliance	2009	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 36 565,30	0,00	- 36 565,30
	Cross Compliance	2010	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 767,75	0,00	- 767,75
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 4 668 387,23	- 256 891,02	- 4 411 496,21

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 1 762,62	- 358,82	- 1 403,80
	Cross Compliance	2013	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	1 134,34	0,00	1 134,34
	Cross Compliance	2010	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 8 798,19	0,00	- 8 798,19
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 730,69	0,00	- 730,69
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 4 628 045,90	- 194 866,68	- 4 433 179,22
	Cross Compliance	2013	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	6 396,69	0,00	6 396,69
	Certification	2010	Known error in EAGF IACS — counterfeited invoice — premium for special durum wheat	ONE OFF		EUR	- 3 460,25	0,00	- 3 460,25
	Financial audit — Late payments and payment deadlines	2012	Late payments	ONE OFF		EUR	- 242 883,87	- 242 883,87	0,00
	Financial audit — Late payments and payment deadlines	2012	Late payments	ONE OFF		EUR	0,00	- 18 212,08	18 212,08

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Leniency of the sanctioning system, 2009	ONE OFF		EUR	- 314 226,90	- 628,45	- 313 598,45
	Cross Compliance	2011	Leniency of the sanctioning system, 2010	ONE OFF		EUR	- 311 191,72	- 622,39	- 310 569,33
	Cross Compliance	2012	Leniency of the sanctioning system, 2011	ONE OFF		EUR	- 165 476,02	- 330,95	- 165 145,07
	Certification	2012	Most Likely Error correction	ONE OFF		EUR	- 474 888,32	0,00	- 474 888,32
	Entitlements	2007	Reimbursement following the judgement of the European Court of Justice in case T-632/11	FLAT RATE	10,00	EUR	7 055 951,79	7 055 951,79	0,00
Total GR:						EUR	- 325 901 529,65	- 4 782 388,62	- 321 119 141,03
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
HU	Cross Compliance	2011	Ineffective or partial checks for 4 SMRs, CY2010	FLAT RATE	2,00	EUR	- 1 615 567,11	- 712,70	- 1 614 854,41
	Cross Compliance	2012	Ineffective or partial checks for 4 SMRs, CY2011	FLAT RATE	2,00	EUR	- 1 600 343,90	- 173,63	- 1 600 170,27
	Cross Compliance	2010	Minor non-compliances treated as tolerances, CY2009	ONE OFF		EUR	- 266 654,00	- 533,31	- 266 120,69
	Cross Compliance	2011	Minor non-compliances treated as tolerances, CY2010	ONE OFF		EUR	- 287 746,00	- 575,49	- 287 170,51
	Cross Compliance	2012	Minor non-compliances treated as tolerances, CY2011	ONE OFF		EUR	- 14 540,00	- 29,08	- 14 510,92
	Cross Compliance	2009	No definition of a GAEC standard, CY2008	FLAT RATE	2,00	EUR	- 196 594,99	- 4 936,38	- 191 658,61

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	No definition of a GAEC standard, Ineffective or partial checks for 4 SMRs, CY2009	FLAT RATE	2,00	EUR	- 1 419 746,61	0,00	- 1 419 746,61
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Non application of reductions and retroactive recoveries	ONE OFF	0,00	EUR	- 192 496,94	0,00	- 192 496,94
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Non application of reductions and retroactive recoveries	ONE OFF	0,00	EUR	- 86 816,93	0,00	- 86 816,93
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Non application of reductions and retroactive recoveries	ONE OFF	0,00	EUR	- 167 077,38	0,00	- 167 077,38
	Export refunds- Live animals	2011	weakness on a key control concerning travel time related to transport of live animals	FLAT RATE	5,00	EUR	- 25 771,41	0,00	- 25 771,41
	Export refunds- Live animals	2012	weakness on a key control concerning travel time related to transport of live animals	FLAT RATE	5,00	EUR	- 7 923,51	0,00	- 7 923,51
	Export refunds- Live animals	2013	weakness on a key control concerning travel time related to transport of live animals	FLAT RATE	5,00	EUR	- 2 068,64	0,00	- 2 068,64
	Export refunds- Live animals	2014	weakness on a key control concerning travel time related to transport of live animals	FLAT RATE	5,00	EUR	- 940,87	0,00	- 940,87
Total HU:						EUR	- 5 884 288,29	- 6 960,59	- 5 877 327,70
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
IE	Irregularities	2012	interest following late notifications to debtors	ONE OFF	0,00	EUR	- 24 310,00	0,00	- 24 310,00
Total IE:						EUR	- 24 310,00	0,00	- 24 310,00
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
IT	Decoupled Direct Aids	2009	Eligibility of permanent pasture	ONE OFF		EUR	- 3 291 735,88	0,00	- 3 291 735,88

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2010	Eligibility of permanent pasture	FLAT RATE	5,00	EUR	- 3 244 105,28	0,00	- 3 244 105,28
	Decoupled Direct Aids	2011	Eligibility of permanent pasture	FLAT RATE	5,00	EUR	- 2 708 898,96	0,00	- 2 708 898,96
	Decoupled Direct Aids	2009	Incorrect application of 0,1Ha tolerance	ONE OFF		EUR	- 104 511,69	0,00	- 104 511,69
	Decoupled Direct Aids	2010	Incorrect application of 0,1Ha tolerance	ONE OFF		EUR	- 35 336,77	0,00	- 35 336,77
	Decoupled Direct Aids	2010	Lack of procedure for intentional non-compliance	ONE OFF		EUR	- 51 346,95	0,00	- 51 346,95
Total IT:						EUR	- 9 435 935,53	0,00	- 9 435 935,53
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
LU	Cross Compliance	2010	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 172 829,19	0,00	- 172 829,19
	Cross Compliance	2011	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 119,86	0,00	- 119,86
	Cross Compliance	2012	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 139,73	0,00	- 139,73
	Cross Compliance	2009	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 525,20	0,00	- 525,20
	Cross Compliance	2010	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 9,14	- 9,14	0,00

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 170 803,10	0,00	- 170 803,10
	Cross Compliance	2012	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 559,72	0,00	- 559,72
	Cross Compliance	2013	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 9,94	0,00	- 9,94
	Cross Compliance	2010	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 11,08	0,00	- 11,08
	Cross Compliance	2012	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 68 099,37	0,00	- 68 099,37
	Cross Compliance	2013	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 22,97	0,00	- 22,97
	Cross Compliance	2011	Weaknesses in controls for some SMR, CY2012	FLAT RATE	2,00	EUR	- 4,41	0,00	- 4,41
	Cross Compliance	2013	Weaknesses in controls for some SMR, CY2012	FLAT RATE	2,00	EUR	- 67 282,23	0,00	- 67 282,23
Total LU:						EUR	- 480 415,94	- 9,14	- 480 406,80
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
NL	Cross Compliance	2010	Leniency of the sanctioning system, CY 2009	ONE OFF	0,00	EUR	- 336 738,00	- 673,47	- 336 064,53
	Cross Compliance	2011	Leniency of the sanctioning system, CY 2010	ONE OFF	0,00	EUR	- 404 673,00	- 809,34	- 403 863,66

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Leniency of the sanctioning system, CY 2011	ONE OFF	0,00	EUR	- 231 249,00	- 462,51	- 230 786,49
	Cross Compliance	2011	Partial control of four SMRs, CY 2010	FLAT RATE	2,00	EUR	- 1 632 040,68	- 1 500,00	- 1 630 540,68
	Cross Compliance	2012	Partial control of four SMRs, CY 2010	FLAT RATE	2,00	EUR	- 6 702,82	- 182,32	- 6 520,50
	Cross Compliance	2012	Partial control of four SMRs, CY 2011	FLAT RATE	2,00	EUR	- 1 631 326,51	0,00	- 1 631 326,51
	Cross Compliance	2010	Two GAEC missing, partial control of three SMRs, CY 2009	FLAT RATE	2,00	EUR	- 1 607 697,98	- 10 515,98	- 1 597 182,00
	Cross Compliance	2011	Two GAEC missing, partial control of three SMRs, CY 2009	FLAT RATE	2,00	EUR	- 15,53	0,00	- 15,53
	Cross Compliance	2012	Two GAEC missing, partial control of three SMRs, CY 2009	FLAT RATE	2,00	EUR	- 358,24	0,00	- 358,24
Total NL:						EUR	- 5 850 801,76	- 14 143,62	- 5 836 658,14
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
PL	Fruit and Vegetables — Operational Programmes	2009	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	- 31 264,18	0,00	- 31 264,18

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2010	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 29 697,91	0,00	– 29 697,91
	Fruit and Vegetables — Operational Programmes	2011	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 18 292,77	0,00	– 18 292,77
	Fruit and Vegetables — Operational Programmes	2012	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 63 191,19	0,00	– 63 191,19
	Fruit and Vegetables — Pre-recognised Producer Groups	2009	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 2 931 872,36	0,00	– 2 931 872,36
	Fruit and Vegetables — Pre-recognised Producer Groups	2010	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 9 080 094,98	0,00	– 9 080 094,98
	Fruit and Vegetables — Pre-recognised Producer Groups	2011	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 17 373 186,08	0,00	– 17 373 186,08
	Fruit and Vegetables — Pre-recognised Producer Groups	2012	On-the-spot control weakness — insufficient or inadequate quality of control	FLAT RATE	10,00	EUR	– 25 989 900,32	0,00	– 25 989 900,32
	Cross Compliance	2010	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	– 3 689 271,34	– 79,06	– 3 689 192,28
	Cross Compliance	2011	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	– 3 213,44	0,00	– 3 213,44
	Cross Compliance	2012	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	164,81	0,00	164,81

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2009	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	- 3 120 835,31	- 29 229,92	- 3 091 605,39
	Cross Compliance	2010	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	- 2 453,25	0,00	- 2 453,25
	Cross Compliance	2011	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	- 330,26	0,00	- 330,26
	Certification	2012	Non-respect of payment deadlines	ONE OFF		EUR	- 8 334,38	- 8 334,38	0,00
Total PL:						EUR	- 62 341 772,96	- 37 643,36	- 62 304 129,60
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
PL	Cross Compliance	2010	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	PLN	0,00	- 180,84	180,84
	Cross Compliance	2010	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	PLN	0,00	- 0,12	0,12
Total PL:						PLN	0,00	- 180,96	180,96
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
PT	Flax and Hemp	2001	Gravely deficient control system	FLAT RATE	25,00	EUR	- 501 445,57	0,00	- 501 445,57

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Irregularities	2007	incorrect amount of interest in Annex III for all those cases cleared under the 50/50-rule for FY2006	ONE OFF	0,00	EUR	- 159 635,31	0,00	- 159 635,31
	Irregularities	2010	incorrect amount of interest in Annex III for all those cases cleared under the 50/50-rule for FY2007	ONE OFF	0,00	EUR	- 9 699,57	0,00	- 9 699,57
	Irregularities	2010	incorrect amount of interest in Annex III for all those cases cleared under the 50/50-rule for FY2008	ONE OFF	0,00	EUR	- 9 579,02	0,00	- 9 579,02
	Irregularities	2007	incorrect year of PACA for cases which were cleared under 50/50 rule, or declared as irrecoverable within 4/8 years for FY2006	ONE OFF	0,00	EUR	- 15 985,64	0,00	- 15 985,64
	Irregularities	2010	incorrect year of PACA for cases which were cleared under 50/50 rule, or declared as irrecoverable within 4/8 years for FY2008	ONE OFF	0,00	EUR	- 7 183,06	0,00	- 7 183,06
	Irregularities	2010	incorrect year of PACA for cases which were cleared under 50/50 rule, or declared as irrecoverable within 4/8 years for FY2009	ONE OFF	0,00	EUR	- 106 753,07	0,00	- 106 753,07
	Other Direct Aid — Bovines	2011	Irregularities concerning the eligibility of unidentified animals and concerning control of potentially eligible animals for slaughter premium	ONE OFF	0,00	EUR	- 286 265,67	0,00	- 286 265,67
	Other Direct Aid — Bovines	2012	Irregularities concerning the eligibility of unidentified animals and concerning control of potentially eligible animals for slaughter premium	ONE OFF	0,00	EUR	- 2 112,59	0,00	- 2 112,59

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Ewe and Goats	2010	Noncompliance with the regular requirements (electronic ID) and late on-the-spot checks	FLAT RATE	5,00	EUR	- 1 364 355,53	0,00	- 1 364 355,53
	Other Direct Aid — Ewe and Goats	2011	Noncompliance with the regular requirements (electronic ID) and late on-the-spot checks	FLAT RATE	5,00	EUR	- 12 406,16	0,00	- 12 406,16
	Other Direct Aid — Ewe and Goats	2012	Noncompliance with the regular requirements (electronic ID) and late on-the-spot checks	FLAT RATE	5,00	EUR	- 875,95	0,00	- 875,95
	Other Direct Aid — Ewe and Goats	2012	Noncompliance with the regular requirements (electronic ID) and late on-the-spot checks	FLAT RATE	25,00	EUR	- 6 882 369,01	0,00	- 6 882 369,01
	Other Direct Aids	2010	Weaknesses in LPIS, Coupled Aids CY 2009	FLAT RATE	10,00	EUR	- 3 104 351,60	- 7 964,71	- 3 096 386,89
	Other Direct Aids	2011	Weaknesses in LPIS, Coupled Aids, CY 2009	FLAT RATE	10,00	EUR	- 22 262,51	0,00	- 22 262,51
	Other Direct Aids	2012	Weaknesses in LPIS, Coupled Aids, CY 2009	FLAT RATE	10,00	EUR	- 397,61	0,00	- 397,61
	Other Direct Aids	2011	Weaknesses in LPIS, Coupled Aids, CY 2010	FLAT RATE	10,00	EUR	- 3 075 736,70	0,00	- 3 075 736,70
	Other Direct Aids	2012	Weaknesses in LPIS, Coupled Aids, CY 2010	FLAT RATE	10,00	EUR	- 5 970,81	0,00	- 5 970,81
	Other Direct Aids	2012	Weaknesses in LPIS, Coupled Aids, CY 2011	FLAT RATE	10,00	EUR	- 3 021 960,91	0,00	- 3 021 960,91

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2010	Weaknesses in LPIS, CY 2009	FLAT RATE	10,00	EUR	- 38 487 387,22	0,00	- 38 487 387,22
	Decoupled Direct Aids	2011	Weaknesses in LPIS, CY 2009	FLAT RATE	10,00	EUR	- 76 959,21	0,00	- 76 959,21
	Decoupled Direct Aids	2012	Weaknesses in LPIS, CY 2009	FLAT RATE	10,00	EUR	- 21 658,30	0,00	- 21 658,30
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Weaknesses in LPIS, CY 2010	FLAT RATE	5,00	EUR	- 596 448,77	0,00	- 596 448,77
	Decoupled Direct Aids	2011	Weaknesses in LPIS, CY 2010	FLAT RATE	10,00	EUR	- 39 743 230,07	0,00	- 39 743 230,07
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Weaknesses in LPIS, CY 2010	FLAT RATE	5,00	EUR	- 14 755,30	0,00	- 14 755,30
	Decoupled Direct Aids	2012	Weaknesses in LPIS, CY 2010	FLAT RATE	10,00	EUR	- 79 741,00	0,00	- 79 741,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Weaknesses in LPIS, CY 2011	FLAT RATE	5,00	EUR	- 506 205,32	0,00	- 506 205,32
	Decoupled Direct Aids	2012	Weaknesses in LPIS, CY 2011	FLAT RATE	10,00	EUR	- 39 273 425,47	0,00	- 39 273 425,47
Total PT:						EUR	- 137 389 156,95	- 7 964,71	- 137 381 192,24
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SE	Certification	2011	Accounting correction	ONE OFF		EUR	- 162 010,82	0,00	- 162 010,82
	Cross Compliance	2010	Reduce scope of control for SMR2, CY 2009	FLAT RATE	2,00	EUR	- 935 582,59	- 923,22	- 934 659,37

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Reduce scope of control for SMR2, CY 2010	FLAT RATE	2,00	EUR	- 937 501,48	0,00	- 937 501,48
	Cross Compliance	2012	Reduce scope of control for SMR2, CY 2011	FLAT RATE	2,00	EUR	- 922 366,51	0,00	- 922 366,51
Total SE:						EUR	- 2 957 461,40	- 923,22	- 2 956 538,18
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SI	Certification	2013	EAGF IACS known errors	ONE OFF		EUR	- 285,33	0,00	- 285,33
Total SI:						EUR	- 285,33	0,00	- 285,33
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SK	Certification	2012	Extrapolated error in the EAGF non-IACS population	ONE OFF		EUR	- 195 952,67	0,00	- 195 952,67
	Certification	2006	Known error in the EAGF non-IACS	ONE OFF		EUR	- 96 733,42	0,00	- 96 733,42
	Decoupled Direct Aids	2009	Non increase of the sample and absence of retroactive recoveries — claim year 2008	ONE OFF	0,00	EUR	- 183 679,07	0,00	- 183 679,07
	Decoupled Direct Aids	2010	Non increase of the sample and absence of retroactive recoveries — claim year 2009	ONE OFF	0,00	EUR	- 652 124,20	0,00	- 652 124,20
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	On-the-spot check weaknesses	FLAT RATE	2,00	EUR	- 160 973,20	0,00	- 160 973,20
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	On-the-spot check weaknesses	FLAT RATE	2,00	EUR	- 212 310,92	0,00	- 212 310,92
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	On-the-spot check weaknesses	FLAT RATE	2,00	EUR	- 133,03	0,00	- 133,03
Total SK:						EUR	- 1 501 906,51	0,00	- 1 501 906,51

Currency	Amount	Deductions	Financial Impact
EUR	- 725 462 955,02	- 26 198 272,98	- 699 264 682,04
PLN	0,00	- 180,96	180,96

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Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
BE	Certification	2010	correction for the most likely errors	ONE OFF		EUR	- 849 182,72	0,00	- 849 182,72
	Certification	2011	most likely error and administrative errors	ONE OFF		EUR	- 222 353,90	0,00	- 222 353,90
	Certification	2012	most likely error (EARDF non-IACS)	ONE OFF		EUR	- 268 140,00	0,00	- 268 140,00
Total BE:						EUR	- 1 339 676,62	0,00	- 1 339 676,62
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
BG	Cross Compliance	2012	No evaluation of non-compliances, weakness in risk analysis CY2011	FLAT RATE	2,00	EUR	- 69 011,49	0,00	- 69 011,49
	Cross Compliance	2009	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	- 16 815,22	- 1 493,59	- 15 321,63
	Cross Compliance	2010	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	2 594,34	0,00	2 594,34
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2008	FLAT RATE	2,00	EUR	374,06	0,00	374,06
	Cross Compliance	2010	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	- 42 258,52	- 2 078,57	- 40 179,95

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	703,39	0,00	703,39
	Cross Compliance	2012	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2009	FLAT RATE	2,00	EUR	790,42	0,00	790,42
	Cross Compliance	2011	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2010	FLAT RATE	2,00	EUR	- 42 144,65	- 28 767,01	- 13 377,64
	Cross Compliance	2012	Weaknesses in the control of 3 GAEC standards, No evaluation of non-compliances, CY2010	FLAT RATE	2,00	EUR	1 105,49	55,28	1 050,21
Total BG:						EUR	- 164 662,18	- 32 283,89	- 132 378,29
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
DE	Certification	2010	errors found in the procedure of clearance of accounts for financial year 2010	ONE OFF	0,00	EUR	- 155 205,74	0,00	- 155 205,74
	Certification	2012	Financial errors identified by the Certification Body	ONE OFF		EUR	- 2 168,71	0,00	- 2 168,71
	Certification	2013	Financial errors identified by the Certification Body	ONE OFF		EUR	- 2 552,58	0,00	- 2 552,58
	Certification	2011	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	- 1 281 363,06	0,00	- 1 281 363,06
	Certification	2012	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	- 468 402,54	- 1 572,93	- 466 829,61

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2011	Weakness in the on-the-spot checks	FLAT RATE	5,00	EUR	- 139 742,70	0,00	- 139 742,70
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2012	Weakness in the on-the-spot checks	FLAT RATE	2,00	EUR	- 57 671,91	0,00	- 57 671,91
Total DE:						EUR	- 2 107 107,24	- 1 572,93	- 2 105 534,31
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
DK	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2008	aid paid in excess of the 60 % aid intensity rate stipulated in the Rural Development Programme 2007- 2013	ONE OFF	0,00	EUR	- 740 432,69	0,00	- 740 432,69
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2009	aid paid in excess of the 60 % aid intensity rate stipulated in the Rural Development Programme 2007- 2013	ONE OFF	0,00	EUR	- 1 131 207,95	0,00	- 1 131 207,95
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2010	aid paid in excess of the 60 % aid intensity rate stipulated in the Rural Development Programme 2007- 2013	ONE OFF	0,00	EUR	- 159 254,22	0,00	- 159 254,22
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2008	Insufficient checks under Article 26.2 (d) of Regulation (EC) 1975/2006	FLAT RATE	5,00	EUR	- 67 021,43	- 24 903,33	- 42 118,10
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2009	Insufficient checks under Article 26.2 (d) of Regulation (EC) 1975/2006	FLAT RATE	5,00	EUR	- 178 668,72	- 56 560,40	- 122 108,32
	Rural Development EAFRD Axis 1+3 — others (2007-2013)	2010	Insufficient checks under Article 26.2 (d) of Regulation (EC) 1975/2006	FLAT RATE	5,00	EUR	- 24 190,83	- 7 962,71	- 16 228,12
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	non-eligible expenditure	ONE OFF	0,00	EUR	- 44 363,28	0,00	- 44 363,28

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	non-eligible expenditure	ONE OFF	0,00	EUR	- 23 894,92	0,00	- 23 894,92
Total DK:						EUR	- 2 369 034,04	- 89 426,44	- 2 279 607,60
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
EE	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Weakness detected for file no 430010782587 (technical specifications modified vs the 3 offers available in the application)	ONE OFF		EUR	- 30 677,59	0,00	- 30 677,59
Total EE:						EUR	- 30 677,59	0,00	- 30 677,59
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	Cash payments accepted for amounts higher than EUR 3000	ONE OFF		EUR	- 3 429,35	0,00	- 3 429,35
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	DAS 2012 follow up	ONE OFF		EUR	- 54 678,48	0,00	- 54 678,48
	Certification	2013	EAFRD non-IACS error calculated by Most Likely Error	ONE OFF		EUR	- 13 102,05	0,00	- 13 102,05
	Certification	2013	EAFRD non-IACS random errors and EAGF control statistics	ONE OFF		EUR	- 292 416,33	- 243 453,83	- 48 962,50
	Certification	2013	EAGF and EAFRD errors in annex III, known errors and Most Likely Error	ONE OFF		EUR	- 22 195,17	0,00	- 22 195,17
	Certification	2013	EAGF non-IACS and EAFRD non-IACS known errors	ONE OFF		EUR	- 26 105,45	0,00	- 26 105,45

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Clearance of accounts — Financial Clearance	2009	Errors in the measure 123 (Adding value to agricultural and forestry products)	ONE OFF	0,00	EUR	– 660 118,11	0,00	– 660 118,11
	Certification	2013	Interests not declared on annex III amounts regarding EAFRD	ONE OFF		EUR	– 3 524,23	0,00	– 3 524,23
	Certification	2010	Known error (EAFRD non-IACS)	ONE OFF	0,00	EUR	– 10 900,75	0,00	– 10 900,75
	Cross Compliance	2010	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	– 21 359,77	0,00	– 21 359,77
	Cross Compliance	2011	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	– 991,68	0,00	– 991,68
	Cross Compliance	2012	Limited scope of SMR5 checks, CY2009	FLAT RATE	2,00	EUR	– 17,03	0,00	– 17,03
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	Missing checks on reasonableness of costs	ONE OFF		EUR	– 200 000,00	0,00	– 200 000,00
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Missing checks on reasonableness of costs	ONE OFF		EUR	– 494 665,62	0,00	– 494 665,62
Total ES:						EUR	– 1 803 504,02	– 243 453,83	– 1 560 050,19
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
FI	Cross Compliance	2011	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	– 117 417,02	– 1 255,65	– 116 161,37
	Cross Compliance	2012	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	296,44	0,00	296,44

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2010	FLAT RATE	2,00	EUR	119,20	0,00	119,20
	Cross Compliance	2011	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2011	FLAT RATE	2,00	EUR	- 322 314,30	0,00	- 322 314,30
	Cross Compliance	2012	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2011	FLAT RATE	2,00	EUR	- 124 630,16	- 1 116,39	- 123 513,77
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2011	FLAT RATE	2,00	EUR	237,29	0,00	237,29
	Cross Compliance	2012	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2012	FLAT RATE	2,00	EUR	- 322 673,61	0,00	- 322 673,61
	Cross Compliance	2013	Partial checks for one GAEC and SMR2, 3, 7, 8, 11 and 16-18, CY2012	FLAT RATE	2,00	EUR	- 148 165,33	0,00	- 148 165,33
Total FI:						EUR	- 1 034 547,49	- 2 372,04	- 1 032 175,45
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
FR	Certification	2011	correction of error from previous exercise (FY 2008)	ONE OFF		EUR	- 316,93	0,00	- 316,93
	Certification	2011	correction of Most Likely Error	ONE OFF		EUR	- 64 506,94	0,00	- 64 506,94
	Clearance of Accounts — Conformity Clearance	2011	Known error (EAFRD Non- IACS)	ONE OFF	0,00	EUR	- 782 916,85	0,00	- 782 916,85

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of animal-counting and then of assessment of the livestock density during on-the-spot checks	FLAT RATE	10,00	EUR	- 22 305 396,89	- 2 656 820,83	- 19 648 576,06
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Lack of animal-counting and then of assessment of the livestock density during on-the-spot checks	FLAT RATE	10,00	EUR	- 46 755 450,92	- 9 650 360,15	- 37 105 090,77
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Lack of animal-counting and then of assessment of the livestock density during on-the-spot checks	FLAT RATE	10,00	EUR	- 46 471 360,90	- 4 948 400,38	- 41 522 960,52
	Certification	2012	Most Likely Error correction	ONE OFF		EUR	- 63 400,43	0,00	- 63 400,43
	Clearance of Accounts — Conformity Clearance	2011	Most likely error (EAFRD IACS)	ONE OFF	0,00	EUR	- 7 657 843,46	- 7 637 276,78	- 20 566,68
	Clearance of Accounts — Conformity Clearance	2011	Most likely error (EAFRD Non- IACS)	ONE OFF	0,00	EUR	- 1 750 641,89	- 372 722,18	- 1 377 919,71
Total FR:						EUR	- 125 851 835,21	- 25 265 580,32	- 100 586 254,89
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
GB	Certification	2011	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	- 1 306 993,00	0,00	- 1 306 993,00
	Certification	2012	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	- 1 596 378,44	0,00	- 1 596 378,44
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	2,00	EUR	- 300 348,62	- 3 991,44	- 296 357,18
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	5,00	EUR	- 1 413 238,27	0,00	- 1 413 238,27

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	2,00	EUR	- 103 768,07	- 99 876,41	- 3 891,66
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	5,00	EUR	- 2 996 703,65	0,00	- 2 996 703,65
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	2,00	EUR	- 1 424,63	- 1 424,63	0,00
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	weaknesses in cross-checks and on-the-spot controls	FLAT RATE	5,00	EUR	- 564 186,68	0,00	- 564 186,68
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in the LPIS-GIS and in the on-the-spot checks	FLAT RATE	2,00	EUR	- 655,53	0,00	- 655,53
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses in the LPIS-GIS and the in on-the-spot checks	FLAT RATE	2,00	EUR	- 99 876,41	0,00	- 99 876,41
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in the LPIS-GIS and the in on-the-spot checks	FLAT RATE	2,00	EUR	- 75 788,97	0,00	- 75 788,97
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses in updating LPIS maximum eligible area, Agri-environment measures, CY 2010	FLAT RATE	5,00	EUR	- 221 950,51	0,00	- 221 950,51
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in updating LPIS maximum eligible area, Agri-environment measures, CY 2010	FLAT RATE	5,00	EUR	- 69 387,51	0,00	- 69 387,51
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in updating LPIS maximum eligible area, Agri-environment measures, CY 2011	FLAT RATE	5,00	EUR	- 160 272,96	0,00	- 160 272,96

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weaknesses in updating LPIS maximum eligible area, Agri-environment measures, CY 2012	FLAT RATE	5,00	EUR	- 229 071,45	0,00	- 229 071,45
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses in updating LPIS maximum eligible area, Less-favoured area, CY 2010	EXTRA-POLATED	4,93	EUR	- 606 376,23	0,00	- 606 376,23
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in updating LPIS maximum eligible area, Less-favoured area, CY 2010	EXTRA-POLATED	4,93	EUR	- 799,88	0,00	- 799,88
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in updating LPIS maximum eligible area, Less-favoured area, CY 2011	EXTRA-POLATED	7,23	EUR	- 1 313 436,22	0,00	- 1 313 436,22
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weaknesses in updating LPIS maximum eligible area, Less-favoured area, CY 2012	EXTRA-POLATED	4,93	EUR	- 12 197,20	0,00	- 12 197,20
Total GB:						EUR	- 11 072 854,23	- 105 292,48	- 10 967 561,75
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
GR	Cross Compliance	2010	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	- 153 198,35	- 5 327,59	- 147 870,76
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	- 187 418,78	0,00	- 187 418,78
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2009	FLAT RATE	2,00	EUR	- 2 231,63	0,00	- 2 231,63

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 35 104,46	0,00	- 35 104,46
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 204 353,87	0,00	- 204 353,87
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 36 611,23	0,00	- 36 611,23
	Cross Compliance	2013	Incomplete check for 3 SMR and 1 GAEC, CY 2010	FLAT RATE	2,00	EUR	- 4 633,82	0,00	- 4 633,82
	Cross Compliance	2011	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 61 471,51	0,00	- 61 471,51
	Cross Compliance	2012	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 324 047,75	0,00	- 324 047,75
	Cross Compliance	2013	Incomplete check for 3 SMR and 1 GAEC, CY 2011	FLAT RATE	2,00	EUR	- 24 741,40	0,00	- 24 741,40
Total GR:						EUR	- 1 033 812,80	- 5 327,59	- 1 028 485,21

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
HU	Cross Compliance	2011	Ineffective or partial checks for 4 SMRs, CY2010	FLAT RATE	2,00	EUR	- 312 467,18	- 0,47	- 312 466,71
	Cross Compliance	2012	Ineffective or partial checks for 4 SMRs, CY2011	FLAT RATE	2,00	EUR	- 298 558,71	0,00	- 298 558,71
	Cross Compliance	2009	No definition of a GAEC standard, CY2008	FLAT RATE	2,00	EUR	- 42 691,18	- 1 096,09	- 41 595,09
	Cross Compliance	2010	No definition of a GAEC standard, Ineffective or partial checks for 4 SMRs, CY2009	FLAT RATE	2,00	EUR	- 277 887,36	- 390,56	- 277 496,80
Total HU:						EUR	- 931 604,43	- 1 487,12	- 930 117,31
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	Non-respect of 18 months deadline — Art. 13(4) of Reg.1974/2006	FLAT RATE	5,00	EUR	- 38 931,65	0,00	- 38 931,65
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	Non-respect of 18 months deadline — Art. 13(4) of Reg.1974/2006	FLAT RATE	5,00	EUR	- 220 159,01	0,00	- 220 159,01
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Non-respect of 18 months deadline — Art. 13(4) of Reg.1974/2006	FLAT RATE	5,00	EUR	- 222 762,74	- 1 364 263,70	1 141 500,96
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls	FLAT RATE	2,00	EUR	- 89 263,40	0,00	- 89 263,40
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses on the on-the-spot controls	FLAT RATE	5,00	EUR	- 561 912,24	0,00	- 561 912,24

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses on the on-the-spot controls	FLAT RATE	2,00	EUR	- 88 547,61	0,00	- 88 547,61
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses on the on-the-spot controls	FLAT RATE	5,00	EUR	- 770 037,00	0,00	- 770 037,00
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weakness in the on the spot checks	FLAT RATE	2,00	EUR	- 6 013,85	0,00	- 6 013,85
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weakness in the on the spot checks	FLAT RATE	5,00	EUR	- 475 521,25	0,00	- 475 521,25
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weakness in the on the spot checks	FLAT RATE	2,00	EUR	- 9 979,46	0,00	- 9 979,46
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weakness in the on the spot checks	FLAT RATE	5,00	EUR	- 180 719,23	0,00	- 180 719,23
Total IT:						EUR	- 2 663 847,44	- 1 364 263,70	- 1 299 583,74
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 1 — Measures with flat rate support	2011	deficiencies in the Early Retirement scheme	FLAT RATE	5,00	EUR	- 723 284,18	0,00	- 723 284,18
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2012	deficiencies in the Early Retirement scheme	FLAT RATE	5,00	EUR	- 637 047,08	0,00	- 637 047,08

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2013	deficiencies in the Early Retirement scheme	FLAT RATE	5,00	EUR	- 577 968,82	0,00	- 577 968,82
Total LT:						EUR	- 1 938 300,08	0,00	- 1 938 300,08
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
LU	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Control weaknesses	FLAT RATE	2,00	EUR	- 9 535,97	0,00	- 9 535,97
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Control weaknesses	FLAT RATE	2,00	EUR	- 10 852,37	0,00	- 10 852,37
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2007	Recovery of expenses and payments in installments	ONE OFF		EUR	- 1 698,74	0,00	- 1 698,74
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Recovery of expenses and payments in installments	ONE OFF		EUR	- 81 935,90	0,00	- 81 935,90
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Recovery of expenses and payments in installments	ONE OFF		EUR	- 15 911,78	0,00	- 15 911,78
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Recovery of expenses and payments in installments	ONE OFF		EUR	- 143 677,09	- 1 058,16	- 142 618,93
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Recovery of expenses and payments in installments	ONE OFF		EUR	- 85 606,50	0,00	- 85 606,50
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Recovery of expenses and payments in installments	ONE OFF		EUR	- 3 346,10	0,00	- 3 346,10

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 33 426,58	- 756,39	- 32 670,19
	Cross Compliance	2011	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 267,21	0,00	- 267,21
	Cross Compliance	2012	Weaknesses in controls and sanctions for many SMR, CY2009	FLAT RATE	5,00	EUR	- 73,03	0,00	- 73,03
	Cross Compliance	2010	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	4,54	0,00	4,54
	Cross Compliance	2011	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 37 044,42	- 724,56	- 36 319,86
	Cross Compliance	2012	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 795,19	0,00	- 795,19
	Cross Compliance	2013	Weaknesses in controls and sanctions for many SMR, CY2010	FLAT RATE	5,00	EUR	- 17,23	0,00	- 17,23
	Cross Compliance	2011	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 1 127,36	0,00	- 1 127,36
	Cross Compliance	2012	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 14 826,04	- 190,28	- 14 635,76
	Cross Compliance	2013	Weaknesses in controls for some SMR, CY2011	FLAT RATE	2,00	EUR	- 43,48	0,00	- 43,48
	Cross Compliance	2012	Weaknesses in controls for some SMR, CY2012	FLAT RATE	2,00	EUR	- 16,59	0,00	- 16,59

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Weaknesses in controls for some SMR, CY2012	FLAT RATE	2,00	EUR	- 14 920,14	- 70,99	- 14 849,15
Total LU:						EUR	- 455 117,18	- 2 800,38	- 452 316,80
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
NL	Certification	2013	Most likely error	ONE OFF		EUR	- 42 793,00	0,00	- 42 793,00
	Cross Compliance	2011	Partial control of four SMRs, CY 2010	FLAT RATE	2,00	EUR	- 43 836,31	0,00	- 43 836,31
	Cross Compliance	2012	Partial control of four SMRs, CY 2011	FLAT RATE	2,00	EUR	- 73 073,89	0,00	- 73 073,89
	Cross Compliance	2010	Two GAEC missing, partial control of three SMRs, CY 2009	FLAT RATE	2,00	EUR	- 34 616,83	0,00	- 34 616,83
Total NL:						EUR	- 194 320,03	0,00	- 194 320,03
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
PL	Cross Compliance	2010	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	- 920 956,49	- 2 599,64	- 918 356,85
	Cross Compliance	2011	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	- 1 637,99	0,00	- 1 637,99
	Cross Compliance	2012	1 GAEC not adequately defined and not controlled, CY 2009	FLAT RATE	2,00	EUR	829,37	0,00	829,37

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2009	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	- 859 668,25	- 17 327,49	- 842 340,76
	Cross Compliance	2010	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	- 671,06	0,00	- 671,06
	Cross Compliance	2011	3 GAEC not defined or controlled, incorrect application of repetition, CY 2008	FLAT RATE	2,00	EUR	1 493,39	0,00	1 493,39
Total PL:						EUR	- 1 780 611,03	- 19 927,13	- 1 760 683,90
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Weaknesses in LPIS, RD, CY2009	FLAT RATE	5,00	EUR	- 4 465 827,52	- 816 938,24	- 3 648 889,28
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses in LPIS, RD, CY2009	FLAT RATE	5,00	EUR	- 2 780 072,82	- 449 485,15	- 2 330 587,67
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses in LPIS, RD, CY2009	FLAT RATE	5,00	EUR	- 82 221,34	0,00	- 82 221,34
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in LPIS, RD, CY2009	FLAT RATE	5,00	EUR	- 14 201,20	0,00	- 14 201,20

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weaknesses in LPIS, RD, CY2010	FLAT RATE	5,00	EUR	- 3 749 104,01	0,00	- 3 749 104,01
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weaknesses in LPIS, RD, CY2010	FLAT RATE	5,00	EUR	- 4 067 474,49	0,00	- 4 067 474,49
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weaknesses in LPIS, RD, CY2010	FLAT RATE	5,00	EUR	- 229 875,48	0,00	- 229 875,48
Total PT:						EUR	- 15 388 776,86	- 1 266 423,39	- 14 122 353,47
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Verification of the eligibility criteria for SME	FLAT RATE	5,00	EUR	- 3 355 151,85	0,00	- 3 355 151,85
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Verification of the eligibility criteria for SME	FLAT RATE	5,00	EUR	- 287 527,73	0,00	- 287 527,73
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of traceability of checks carried out on the spot	FLAT RATE	2,00	EUR	- 2 731 178,66	- 2 731 178,66	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	non-efficient eligibility check and non-efficient cost reasonableness verification	FLAT RATE	10,00	EUR	- 1 133 070,66	0,00	- 1 133 070,66

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	non-efficient eligibility check and non-efficient cost reasonableness verification	FLAT RATE	10,00	EUR	- 5 770 820,63	0,00	- 5 770 820,63
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	non-efficient eligibility check and non-efficient cost reasonableness verification	FLAT RATE	10,00	EUR	- 950 205,57	0,00	- 950 205,57
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	non-efficient eligibility check and non-efficient cost reasonableness verification	FLAT RATE	10,00	EUR	- 7 608 827,95	0,00	- 7 608 827,95
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2009	Not enough control on the reasonableness of the costs (purchases of goods)	FLAT RATE	5,00	EUR	- 2 620 758,90	- 2 620 758,90	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	Not enough control on the reasonableness of the costs (purchases of goods)	FLAT RATE	5,00	EUR	- 4 160 449,26	- 4 160 449,26	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Not enough control on the reasonableness of the costs (purchases of goods)	FLAT RATE	5,00	EUR	- 3 638 274,92	0,00	- 3 638 274,92
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Not enough control on the reasonableness of the costs (purchases of goods)	FLAT RATE	5,00	EUR	- 3 118 370,51	0,00	- 3 118 370,51
Total RO:						EUR	- 35 374 636,64	- 9 512 386,82	- 25 862 249,82

Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SE	Clearance of Accounts — Conformity Clearance	2013	Known Error (EAFRD-IACS population)	ONE OFF	0,00	EUR	– 488,09	0,00	– 488,09
	Certification	2011	Most Likely Error (EAFRD non-IACS)	ONE OFF		EUR	– 1 649 879,53	0,00	– 1 649 879,53
	Clearance of Accounts — Conformity Clearance	2013	Most Likely Error (EAFRD non-IACS population)	ONE OFF	0,00	EUR	– 730 668,81	0,00	– 730 668,81
	Cross Compliance	2010	Reduce scope of control for SMR2, RD, CY 2009	FLAT RATE	2,00	EUR	– 138 868,55	0,00	– 138 868,55
	Cross Compliance	2011	Reduce scope of control for SMR2, RD, CY 2010	FLAT RATE	2,00	EUR	– 189 154,34	0,00	– 189 154,34
	Cross Compliance	2012	Reduce scope of control for SMR2, RD, CY 2011	FLAT RATE	2,00	EUR	– 196 441,61	0,00	– 196 441,61
Total SE:						EUR	– 2 905 500,93	0,00	– 2 905 500,93
Member State	Measure	FY	Reason	Type	Correction (%)	Currency	Amount	Deductions	Financial Impact
SI	Certification	2013	EAFRD debts prematurely declared irrecoverable	ONE OFF		EUR	– 1 214,10	0,00	– 1 214,10
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of administrative checks — crop rotation	ONE OFF		EUR	– 136 630,13	0,00	– 136 630,13
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Lack of administrative checks related to specific commitments under certain agro-environment measures (214)	ONE OFF		EUR	– 9 476,10	0,00	– 9 476,10
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Lack of administrative checks related to specific commitments under certain agro-environment measures (214)	ONE OFF		EUR	– 9 463,42	0,00	– 9 463,42
Total SI:						EUR	– 156 783,75	0,00	– 156 783,75

Currency	Amount	Deductions	Financial Impact
EUR	- 208 597 209,79	- 37 912 598,06	- 170 684 611,73