

COMMISSION IMPLEMENTING DECISION (EU) 2015/2098**of 13 November 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) 7716)***(Only the Bulgarian, Czech, Danish, Dutch, English, French, German, Greek, Italian, Latvian, Lithuanian, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish texts are authentic)**

THE EUROPEAN COMMISSION,

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

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

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 31 of Council Regulation (EC) No 1290/2005 ⁽²⁾ and as from 1 January 2015 in accordance with Article 52 of Regulation (EU) No 1306/2013 the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the Member States.
- (6) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in a summary report on the subject.
- (7) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 1 September 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 Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, Republic of Latvia, the Republic of Lithuania, the Kingdom of Netherlands, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 13 November 2015.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Irregularities	2011	Due to change of the PACA these cases escaped the 50-50 rule	ONE OFF		EUR	- 88 813,21	0,00	- 88 813,21
	Certification	2011	EAGF non-IACS Most Likely Error	ONE OFF		EUR	- 337 112,22	0,00	- 337 112,22
	Decoupled Direct Aids	2010	Weakness in LPIS, CY 2009	FLAT RATE	10,00 %	EUR	842 101,13	0,00	842 101,13
	Decoupled Direct Aids	2011	Weakness in LPIS, CY 2009	FLAT RATE	10,00 %	EUR	128,16	0,00	128,16
	Decoupled Direct Aids	2011	Weakness in LPIS, CY 2010	FLAT RATE	10,00 %	EUR	772 454,04	0,00	772 454,04
	Decoupled Direct Aids	2012	Weakness in LPIS, CY 2010	FLAT RATE	10,00 %	EUR	- 18,01	0,00	- 18,01
	Decoupled Direct Aids	2012	Weakness in LPIS, CY 2011	FLAT RATE	10,00 %	EUR	717 437,91	0,00	717 437,91
					Total PT:	EUR	1 906 177,80	0,00	1 906 177,80

Currency	Amount	Deductions	Financial Impact
EUR	1 906 177,80	0,00	1 906 177,80

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2010	EAGF Non-IACS known error	ONE OFF		EUR	- 264 813,77	0,00	- 264 813,77
	Fruit and Vegetables — Exceptional support measures	2011	Mecklenburg-Vorpommern: withdrawal operations before the entry into force of Regulation (EU) No 585/2011	FLAT RATE	5,00 %	EUR	- 4 917,03	0,00	- 4 917,03
	Certification	2010	MLE for the EAGF Non-IACS population	ONE OFF		EUR	- 97 582,36	0,00	- 97 582,36
	Decoupled Direct Aids	2011	Non-Extrapolation of results on-the-spot checks, claim years 2010-2012	ONE OFF	0,00 %	EUR	- 93 482,99	0,00	- 93 482,99
	Decoupled Direct Aids	2012	Non-Extrapolation of results on-the-spot checks, claim years 2010-2012	ONE OFF	0,00 %	EUR	- 36 627,26	0,00	- 36 627,26
	Fruit and Vegetables — Exceptional support measures	2011	Rheinland-Pfalz: management and control system before the entry into force of Regulation (EU) No 585/2011	ONE OFF		EUR	- 194 499,62	0,00	- 194 499,62
	Fruit and Vegetables — Operational Programmes	2011	Shortcomings in the recognition of PO 139040000019 — Mecklenburg-Vorpommern Region	FLAT RATE	5,00 %	EUR	- 129 432,74	0,00	- 129 432,74
	Fruit and Vegetables — Operational Programmes	2012	Shortcomings in the recognition of PO 139040000019 — Mecklenburg-Vorpommern Region	FLAT RATE	5,00 %	EUR	- 147 300,28	0,00	- 147 300,28

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2013	Shortcomings in the recognition of PO 13904000019 — Mecklenburg-Vorpommern Region	FLAT RATE	5,00 %	EUR	– 150 064,03	0,00	– 150 064,03
	_Recoveries	2014	Unjustified halting of recovery	ONE OFF	0,00 %	EUR	– 2 481 722,50	0,00	– 2 481 722,50
	Decoupled Direct Aids	2010	Weakness on landscape features, claim years 2009-2011	ONE OFF	0,00 %	EUR	– 370 623,93	0,00	– 370 623,93
	Decoupled Direct Aids	2011	Weakness on landscape features, claim years 2009-2011	ONE OFF	0,00 %	EUR	– 357 838,28	0,00	– 357 838,28
	Decoupled Direct Aids	2012	Weakness on landscape features, claim years 2009-2011	ONE OFF	0,00 %	EUR	– 105 163,65	0,00	– 105 163,65
					Total DE:	EUR	– 4 434 068,44	0,00	– 4 434 068,44
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2011	known error	ONE OFF		EUR	– 3 998,89	0,00	– 3 998,89
	Other Direct Aid — Plant Products (POSEI)	2008	Weaknesses in SIGPAC impacting area-based complementary aid for bananas	FLAT RATE	5,00 %	EUR	– 135 979,57	0,00	– 135 979,57
	Other Direct Aid — Plant Products (POSEI)	2009	Weaknesses in SIGPAC impacting area-based complementary aid for bananas	FLAT RATE	5,00 %	EUR	– 308 720,40	0,00	– 308 720,40

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — POSEI	2010	Weaknesses in SIGPAC impacting area-based complementary aid for bananas	FLAT RATE	5,00 %	EUR	– 306 723,00	0,00	– 306 723,00
	Other Direct Aid — POSEI	2011	Weaknesses in SIGPAC impacting area-based complementary aid for bananas	FLAT RATE	2,00 %	EUR	– 123 456,00	0,00	– 123 456,00
	Other Direct Aid — POSEI	2012	Weaknesses in SIGPAC impacting area-based complementary aid for bananas	FLAT RATE	2,00 %	EUR	– 122 037,12	0,00	– 122 037,12
					Total ES:	EUR	– 1 000 914,98	0,00	– 1 000 914,98
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Deficiencies in the control of the bovine measures (veals) under Article 68 of Regulation 73/2009	FLAT RATE	10,00 %	EUR	– 406 858,17	0,00	– 406 858,17
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Deficiencies in the control of the bovine measures (veals) under Article 68 of Regulation 73/2009	FLAT RATE	10,00 %	EUR	– 442 175,48	0,00	– 442 175,48
	Wine — Restructuring	2009	Payment of aid before completion of restructuring operations	FLAT RATE	5,00 %	EUR	– 606 952,96	0,00	– 606 952,96
	Wine — Restructuring	2010	Payment of aid before completion of restructuring operations	FLAT RATE	5,00 %	EUR	– 4 372 246,97	0,00	– 4 372 246,97
	Wine — Restructuring	2011	Payment of aid before completion of restructuring operations	FLAT RATE	5,00 %	EUR	– 5 707 849,36	0,00	– 5 707 849,36
					Total FR:	EUR	– 11 536 082,94	0,00	– 11 536 082,94

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Fruit and Vegetables — Operational Programmes	2005	Ineligible expenditure	ONE OFF		EUR	- 1 465 892,11	- 54 831,07	- 1 411 061,04
	Fruit and Vegetables — Operational Programmes	2006	Ineligible expenditure	ONE OFF		EUR	- 242 089,88	- 46 800,46	- 195 289,42
	Fruit and Vegetables — Operational Programmes	2007	Ineligible expenditure	ONE OFF		EUR	- 1 233 634,25	- 238 484,38	- 995 149,87
	Fruit and Vegetables — Operational Programmes	2008	Ineligible expenditure (Exclusion)	ONE OFF		EUR	- 13 400,14	0,00	- 13 400,14
	Fruit and Vegetables — Operational Programmes	2009	Ineligible expenditure (Exclusion)	ONE OFF		EUR	- 59 288,47	0,00	- 59 288,47
	Fruit and Vegetables — Operational Programmes	2010	Ineligible expenditure (Exclusion)	ONE OFF		EUR	- 22 715,72	0,00	- 22 715,72
	Fruit and Vegetables — Operational Programmes	2008	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 16 non-compliant producer organisations)	ONE OFF		EUR	- 3 656 140,55	0,00	- 3 656 140,55
	Fruit and Vegetables — Operational Programmes	2009	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 16 non-compliant producer organisations)	ONE OFF		EUR	- 6 184 584,80	0,00	- 6 184 584,80
	Fruit and Vegetables — Operational Programmes	2010	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 16 non-compliant producer organisations)	ONE OFF		EUR	- 3 480 891,95	0,00	- 3 480 891,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2011	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 16 non-compliant producer organisations)	ONE OFF		EUR	– 427 546,59	0,00	– 427 546,59
	Fruit and Vegetables — Operational Programmes	2012	Non-compliance with recognition criteria of producer organisations (100 % exclusion of 16 non-compliant producer organisations)	ONE OFF		EUR	– 2 147,73	0,00	– 2 147,73
	Fruit and Vegetables — Operational Programmes	2008	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 3 667 910,51	0,00	– 3 667 910,51
	Fruit and Vegetables — Operational Programmes	2009	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 7 235 505,78	0,00	– 7 235 505,78
	Fruit and Vegetables — Operational Programmes	2010	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 4 245 105,28	0,00	– 4 245 105,28
	Fruit and Vegetables — Operational Programmes	2011	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 543 884,27	0,00	– 543 884,27
	Fruit and Vegetables — Operational Programmes	2012	Non-compliance with recognition criteria of producer organisations (Extrapolation)	ONE OFF		EUR	– 26 234,21	0,00	– 26 234,21
	Fruit and Vegetables — Operational Programmes	2008	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	– 1 116 828,27	– 733 745,12	– 383 083,15

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2009	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	- 2 321 311,07	- 1 347 937,91	- 973 373,16
	Fruit and Vegetables — Operational Programmes	2010	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	- 1 230 356,65	- 774 871,30	- 455 485,35
	Fruit and Vegetables — Operational Programmes	2011	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	- 132 682,06	- 97 143,08	- 35 538,98
	Fruit and Vegetables — Operational Programmes	2012	Weaknesses in key controls in operational programmes of producer organisations	FLAT RATE	10,00 %	EUR	- 4 552,41	- 2 838,19	- 1 714,22
					Total GB:	EUR	- 37 312 702,70	- 3 296 651,51	- 34 016 051,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Changes introduced in declarations after the deadline	ONE OFF		EUR	- 106 702,00	0,00	- 106 702,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Changes introduced in declarations after the deadline	ONE OFF		EUR	- 98 796,62	0,00	- 98 796,62
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Changes introduced in declarations after the deadline	ONE OFF		EUR	- 17 215,35	0,00	- 17 215,35
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Control rate for ewes and she-goats scheme	FLAT RATE	2,00 %	EUR	- 485 838,55	0,00	- 485 838,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Entitlements	2012	Conversions of special entitlements	ONE OFF		EUR	- 10 821,89	0,00	- 10 821,89
	Entitlements	2013	Conversions of special entitlements	ONE OFF		EUR	- 55 395,36	0,00	- 55 395,36
	Entitlements	2011	Conversions of special entitlements	ONE OFF		EUR	- 5 204,47	0,00	- 5 204,47
	Irregularities	2012	Delays in the recovery procedure (case 154141)	ONE OFF	0,00 %	EUR	- 941 437,40	0,00	- 941 437,40
	Irregularities	2012	Delays in the recovery procedure (case 162561)	ONE OFF	0,00 %	EUR	- 842 096,15	0,00	- 842 096,15
	Irregularities	2012	Delays in the recovery procedure (case 162861)	ONE OFF	0,00 %	EUR	- 552 487,95	0,00	- 552 487,95
	Irregularities	2012	Delays in the recovery procedure (case 163981)	ONE OFF		EUR	- 279 013,86	0,00	- 279 013,86
	Irregularities	2012	Delays in the recovery procedure (case 164801)	ONE OFF	0,00 %	EUR	- 27 440,99	0,00	- 27 440,99
	Irregularities	2012	Delays in the recovery procedure (case 47761)	ONE OFF	0,00 %	EUR	- 452 069,58	0,00	- 452 069,58
	Irregularities	2012	Delays in the recovery procedure (case 47781)	ONE OFF	0,00 %	EUR	- 1 080 514,89	0,00	- 1 080 514,89

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Entitlements	2011	National reserve allocation in 2010 — Short term lease contract	FLAT RATE	10,00 %	EUR	- 95 815,50	- 95 815,50	0,00
	Entitlements	2012	National reserve allocation in 2010 — Short term lease contract	FLAT RATE	10,00 %	EUR	- 83 079,90	- 83 079,90	0,00
	Entitlements	2013	National reserve allocation in 2010 — Short term lease contract	FLAT RATE	10,00 %	EUR	- 89 037,30	0,00	- 89 037,30
	Irregularities	2012	Non reporting in Annex III (Cases EL/1995/002)	ONE OFF	0,00 %	EUR	- 666 519,52	0,00	- 666 519,52
	Irregularities	2012	Non reporting in Annex III (Cases EL/1997/078/J)	ONE OFF	0,00 %	EUR	- 700 033,30	0,00	- 700 033,30
	Promotional Measures	2008	not implementing art 25 of Reg. (EC) 501/2008	FLAT RATE	10,00 %	EUR	- 18 671,28	0,00	- 18 671,28
	Promotional Measures	2009	not implementing art 25 of Reg. (EC) 501/2008	FLAT RATE	10,00 %	EUR	- 129 920,48	0,00	- 129 920,48
	Promotional Measures	2010	not implementing art 25 of Reg. (EC) 501/2008	FLAT RATE	10,00 %	EUR	- 200 612,64	0,00	- 200 612,64
	Promotional Measures	2011	not implementing art 25 of Reg. (EC) 501/2008	FLAT RATE	10,00 %	EUR	- 228 647,15	0,00	- 228 647,15
	Promotional Measures	2012	not implementing art 25 of Reg. (EC) 501/2008	FLAT RATE	10,00 %	EUR	- 83 658,55	0,00	- 83 658,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2012	Weaknesses in the debt management procedures	FLAT RATE	10,00 %	EUR	- 5 993 214,33	- 417 506,08	- 5 575 708,25
					Total GR:	EUR	- 13 244 245,01	- 596 401,48	- 12 647 843,53
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Other Direct Aid — Energy Crops	2009	CY 2008, LPIS & OTSC Weaknesses — Aid Energy Crops	ONE OFF		EUR	- 31,05	0,00	- 31,05
	Other Direct Aids	2009	CY 2008, LPIS & OTSC Weaknesses — Other Direct Aids (Protein Crops)	ONE OFF		EUR	- 6,11	0,00	- 6,11
	Decoupled Direct Aids	2009	CY 2008, LPIS & OTSC Weaknesses — SPS	ONE OFF		EUR	- 13 797 397,95	- 236 510,85	- 13 560 887,10
	Other Direct Aids	2010	CY 2009, LPIS & OTSC Weaknesses — Other Direct Aids (Protein Crops)	ONE OFF		EUR	- 34,45	0,00	- 34,45
	Decoupled Direct Aids	2010	CY 2009, LPIS & OTSC Weaknesses — SPS	ONE OFF		EUR	- 12 885 281,59	- 220 875,62	- 12 664 405,97
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	CY 2010, LPIS & OTSC Weaknesses — ODA Art. 68 (Grassland Sheep Scheme)	ONE OFF		EUR	- 38 235,25	0,00	- 38 235,25

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aids	2011	CY 2010, LPIS & OTSC Weaknesses — Other Direct Aids (Protein Crops)	ONE OFF		EUR	- 11,11	0,00	- 11,11
	Decoupled Direct Aids	2011	CY 2010, LPIS & OTSC Weaknesses — SPS	ONE OFF		EUR	- 10 322 794,07	- 176 950,23	- 10 145 843,84
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	CY 2011, LPIS & OTSC Weaknesses — ODA Art. 68 (Grassland Sheep Scheme)	ONE OFF		EUR	- 38 060,15	0,00	- 38 060,15
	Other Direct Aids	2012	CY 2011, LPIS & OTSC Weaknesses — Other Direct Aids (Protein Crops)	ONE OFF		EUR	- 7,78	0,00	- 7,78
	Decoupled Direct Aids	2012	CY 2011, LPIS & OTSC Weaknesses — SPS	ONE OFF		EUR	- 9 441 799,89	- 161 848,49	- 9 279 951,40
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	CY 2012, LPIS & OTSC Weaknesses — ODA Art. 68 (Grassland Sheep Scheme)	ONE OFF		EUR	- 38 125,91	0,00	- 38 125,91
	Decoupled Direct Aids	2013	CY 2012, LPIS & OTSC Weaknesses — SPS	ONE OFF		EUR	- 9 180 051,51	- 157 361,68	- 9 022 689,83

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Payments made before finalisation of the cross-checks	ONE OFF		EUR	- 52 583,00	0,00	- 52 583,00
	Decoupled Direct Aids	2014	Weaknesses in the LPIS — CY 2013 — low eligibility coefficient	ESTIMATED PERCENTAGE	0,15 %	EUR	- 1 794 724,38	0,00	- 1 794 724,38
	Decoupled Direct Aids	2015	Weaknesses in the LPIS — CY 2014 — low eligibility coefficient	FLAT RATE	0,15 %	EUR	- 1 751 128,17	0,00	- 1 751 128,17
					Total IE:	EUR	- 59 340 272,37	- 953 546,87	- 58 386 725,50
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Certification	2009	bad application of regulations	ONE OFF		EUR	- 10 762 502,00	0,00	- 10 762 502,00
	Fruit and Vegetables — Exceptional support measures	2011	Deduction of production already harvested. The guidance provided by the Italian authorities in June 2011 was not appropriate to allow the performance of the controls in compliance with the Article 4 (2) of Regulation (EU) No 585/2011	FLAT RATE	5,00 %	EUR	- 405 166,99	- 1 143,95	- 404 023,04
	Entitlements	2010	Inadequate determination area of citrus fruit sector (decoupling)	FLAT RATE	10,00 %	EUR	- 2 452 251,96	- 237,00	- 2 452 014,96

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2010	Incorrect calculation of reductions & exclusions — Risk sampling weaknesses (Art69 bovine sector)	FLAT RATE	2,00 %	EUR	- 465 893,60	0,00	- 465 893,60
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2011	Incorrect calculation of reductions & exclusions — Risk sampling weaknesses (Art69 bovine sector)	FLAT RATE	2,00 %	EUR	- 15 678,19	0,00	- 15 678,19
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2012	Incorrect calculation of reductions & exclusions — Risk sampling weaknesses (Art69 bovine sector)	FLAT RATE	2,00 %	EUR	- 4 528,20	0,00	- 4 528,20
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2013	Incorrect calculation of reductions & exclusions — Risk sampling weaknesses (Art69 bovine sector)	FLAT RATE	2,00 %	EUR	45,16	0,00	45,16
	Fruit and Vegetables — Exceptional support measures	2011	On-the-spot controls performed by the Italian inspectors were not systematically taken into consideration when calculating the payable aid.	ONE OFF		EUR	- 22 879,01	0,00	- 22 879,01
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2010	OTSC minimum rate not achieved — Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	5,00 %	EUR	- 28 020,72	0,00	- 28 020,72
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2011	OTSC minimum rate not achieved — Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	5,00 %	EUR	- 144,92	0,00	- 144,92

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2012	OTSC minimum rate not achieved — Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	5,00 %	EUR	– 34,58	0,00	– 34,58
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	OTSC: minimum rate not achieved & timing not respecting regulatory provisions (Art.68 sheep/goats)	FLAT RATE	5,00 %	EUR	– 162 507,94	0,00	– 162 507,94
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	OTSC: minimum rate not achieved & timing not respecting regulatory provisions (Art.68 sheep/goats)	FLAT RATE	5,00 %	EUR	– 13 957,29	0,00	– 13 957,29
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	OTSC timing not respecting regulatory provisions — incorrect calculation of reductions & exclusions (Art68 bovine sector) — Risk sampling weaknesses	FLAT RATE	2,00 %	EUR	– 688 755,50	0,00	– 688 755,50
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	OTSC timing not respecting regulatory provisions — incorrect calculation of reductions & exclusions (Art68 bovine sector) — Risk sampling weaknesses	FLAT RATE	2,00 %	EUR	– 28 700,82	0,00	– 28 700,82
	Cross Compliance	2010	Partial coverage of SMR1 and SMR5, CY 2009	FLAT RATE	2,00 %	EUR	– 382 708,89	0,00	– 382 708,89
	Cross Compliance	2011	Partial coverage of SMR1 and SMR5, CY 2010	FLAT RATE	2,00 %	EUR	– 420 298,75	0,00	– 420 298,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Partial coverage of SMR1 and SMR5, CY 2011	FLAT RATE	2,00 %	EUR	- 376 732,38	0,00	- 376 732,38
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2010	Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	2,00 %	EUR	- 10 716,99	0,00	- 10 716,99
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2011	Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	2,00 %	EUR	- 15,45	0,00	- 15,45
	Other Direct Aid — Article 69 of Reg.1782/2003 — only Ovines and Bovines	2013	Risk sampling weaknesses (Art69 sheep/goats CY2009)	FLAT RATE	2,00 %	EUR	- 66,66	0,00	- 66,66
	Cross Compliance	2009	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2008	FLAT RATE	10,00 %	EUR	- 6 698 435,55	- 212 378,16	- 6 486 057,39
	Cross Compliance	2010	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2009	FLAT RATE	10,00 %	EUR	- 6 193 786,19	- 124 718,00	- 6 069 068,19
	Cross Compliance	2011	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2010	FLAT RATE	10,00 %	EUR	- 6 803 948,36	- 24 060,82	- 6 779 887,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2010	Weaknesses in control and sanctions of animal related SMRs, CY 2009	FLAT RATE	5,00 %	EUR	- 880 348,63	- 1 453,94	- 878 894,69
	Cross Compliance	2011	Weaknesses in control and sanctions of animal related SMRs, CY 2010	FLAT RATE	5,00 %	EUR	- 946 039,32	- 1 115,13	- 944 924,19
	Cross Compliance	2012	Weaknesses in control and sanctions of animal related SMRs, CY 2011	FLAT RATE	5,00 %	EUR	- 891 273,37	- 3 350,40	- 887 922,97
	Cross Compliance	2009	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2008	FLAT RATE	5,00 %	EUR	- 2 735 874,46	0,00	- 2 735 874,46
	Cross Compliance	2010	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2009	FLAT RATE	5,00 %	EUR	- 2 688 492,98	0,00	- 2 688 492,98
	Cross Compliance	2011	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2010	FLAT RATE	5,00 %	EUR	- 3 141 614,53	0,00	- 3 141 614,53
					Total IT:	EUR	- 47 221 329,07	- 368 457,40	- 46 852 871,67

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Recoveries for ineligible animals	ONE OFF	0,00 %	EUR	- 23 166,73	0,00	- 23 166,73
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Timing and performance of OTSC	FLAT RATE	5,00 %	EUR	- 458 039,67	- 1 158,34	- 456 881,33
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Timing and performance of OTSC	FLAT RATE	5,00 %	EUR	- 656 708,32	0,00	- 656 708,32
	Decoupled Direct Aids	2012	Weakness in quality of LPIS, 2011	ESTIMATED AMOUNT	0,00 %	EUR	- 305 140,28	- 47 262,68	- 257 877,60
	Decoupled Direct Aids	2010	Weakness in quality of LPIS and cross-checks, 2009	ESTIMATED AMOUNT		EUR	- 3 281 119,25	- 201 760,71	- 3 079 358,54
	Other Direct Aid — Energy Crops	2010	Weakness in quality of LPIS and cross-checks, 2009	ESTIMATED AMOUNT		EUR	- 26 419,79	- 1 258,91	- 25 160,88
	Decoupled Direct Aids	2011	Weakness in quality of LPIS and cross-checks, 2010	ESTIMATED AMOUNT		EUR	- 1 411 640,83	- 239 125,42	- 1 172 515,41
					Total LT:	EUR	- 6 162 234,87	- 490 566,06	- 5 671 668,81
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Certification	2011	Non-application of regulatory sanctions in the Area aids	ONE OFF		EUR	- 266 945,16	- 533,89	- 266 411,27

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables — Operational Programmes	2008	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	FLAT RATE	10,00 %	EUR	- 3 634 876,03	0,00	- 3 634 876,03
	Fruit and Vegetables — Operational Programmes	2009	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	FLAT RATE	10,00 %	EUR	- 9 676 043,02	0,00	- 9 676 043,02
	Fruit and Vegetables — Operational Programmes	2009	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	ONE OFF	0,00 %	EUR	- 22 444 064,75	0,00	- 22 444 064,75
	Fruit and Vegetables — Operational Programmes	2010	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	FLAT RATE	10,00 %	EUR	- 5 091 421,28	- 1 060 066,47	- 4 031 354,81
	Fruit and Vegetables — Operational Programmes	2010	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	ONE OFF	0,00 %	EUR	- 10 185 726,00	0,00	- 10 185 726,00
	Fruit and Vegetables — Operational Programmes	2011	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	FLAT RATE	10,00 %	EUR	- 138 726,75	- 79 662,72	- 59 064,03
	Fruit and Vegetables — Operational Programmes	2011	Unduly recognised and therefore ineligible producer organisations (beneficiaries)	ONE OFF	0,00 %	EUR	- 796 627,19	0,00	- 796 627,19
	Certification	2011	Unrecorded interest	ONE OFF		EUR	- 36 000,00	0,00	- 36 000,00
					Total NL:	EUR	- 52 270 430,18	- 1 140 263,08	- 51 130 167,10

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Failure to apply sanctions when irregularities concern no more than three animals	ONE OFF	0,00 %	EUR	- 1 304 365,59	0,00	- 1 304 365,59
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Non-compliance in schedule and quality of on-the-spot checks	FLAT RATE	5,00 %	EUR	- 1 121 615,69	- 107 659,09	- 1 013 956,60
	Other Direct Aid — Article 68-72 of Reg.73/2009	2012	Non-compliance in schedule and quality of on-the-spot checks	FLAT RATE	5,00 %	EUR	141,59	0,00	141,59
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Non-compliance in schedule and quality of on-the-spot checks	FLAT RATE	5,00 %	EUR	- 364,79	0,00	- 364,79
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Payment for non-identified animals	ONE OFF	0,00 %	EUR	- 57 984,66	0,00	- 57 984,66
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Problems concerning the accuracy of the information contained in the database	ONE OFF	0,00 %	EUR	- 411 471,90	0,00	- 411 471,90
	Other Direct Aid — Article 68-72 of Reg.73/2009	2011	Verification of retention period	ONE OFF	0,00 %	EUR	- 379 359,70	0,00	- 379 359,70
	Decoupled Direct Aids	2012	Weaknesses in the on-the-spot checks — remote sensing	FLAT RATE	2,00 %	EUR	- 7 858 523,78	0,00	- 7 858 523,78
					Total RO:	EUR	- 11 133 544,52	- 107 659,09	- 11 025 885,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SI	Decoupled Direct Aids	2013	CY 2012 — Lack of control procedure	ONE OFF		EUR	- 42 615,90	0,00	- 42 615,90
	Decoupled Direct Aids	2013	CY 2012 — Weaknesses in administrative checks	ONE OFF		EUR	- 45 828,58	0,00	- 45 828,58
	Decoupled Direct Aids	2014	CY 2013 — Lack of control procedure	ONE OFF		EUR	- 45 519,08	0,00	- 45 519,08
	Decoupled Direct Aids	2014	CY 2013 — Weaknesses in administrative checks	ONE OFF		EUR	- 63 146,69	0,00	- 63 146,69
	Decoupled Direct Aids	2015	CY 2014 — Lack of control procedure	ONE OFF		EUR	- 34 211,94	0,00	- 34 211,94
					Total SI:	EUR	- 231 322,19	0,00	- 231 322,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Decoupled Direct Aids	2011	CY 2010, Unpaved access roads	ESTIMATED PERCENTAGE	0,53 %	EUR	- 1 401 828,52	0,00	- 1 401 828,52
	Decoupled Direct Aids	2012	CY 2010, Unpaved access roads	ESTIMATED PERCENTAGE	0,53 %	EUR	- 2 086,31	0,00	- 2 086,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	CY 2010, Unpaved access roads	ESTIMATED PERCENTAGE	0,53 %	EUR	- 667,32	0,00	- 667,32
	Decoupled Direct Aids	2012	CY 2011, Unpaved access roads	ESTIMATED PERCENTAGE	0,53 %	EUR	- 1 526 916,92	0,00	- 1 526 916,92
	Decoupled Direct Aids	2013	CY 2011, Unpaved access roads	ESTIMATED PERCENTAGE	0,53 %	EUR	- 2 259,74	0,00	- 2 259,74
	Promotional Measures	2009	non-respect of public procurement rules	FLAT RATE	25,00 %	EUR	- 126 925,93	0,00	- 126 925,93
	Promotional Measures	2010	non-respect of public procurement rules	FLAT RATE	25,00 %	EUR	- 159 294,03	0,00	- 159 294,03
	Promotional Measures	2011	non-respect of public procurement rules	FLAT RATE	25,00 %	EUR	- 159 932,04	0,00	- 159 932,04
	Promotional Measures	2012	non-respect of public procurement rules	FLAT RATE	25,00 %	EUR	- 13 699,20	0,00	- 13 699,20
					Total SK:	EUR	- 3 393 610,01	0,00	- 3 393 610,01

Currency	Amount	Deductions	Financial Impact
EUR	- 247 280 757,28	- 6 953 545,49	- 240 327 211,79

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	weakness in cost reasonableness evaluation on part of the expenditure	FLAT RATE	10,00 %	EUR	- 1 492,07	0,00	- 1 492,07
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	weakness in cost reasonableness evaluation on part of the expenditure	FLAT RATE	10,00 %	EUR	- 12 519,61	0,00	- 12 519,61
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	weakness in cost reasonableness evaluation on part of the expenditure	FLAT RATE	10,00 %	EUR	- 90 416,27	0,00	- 90 416,27
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	weakness in cost reasonableness evaluation on part of the expenditure	FLAT RATE	10,00 %	EUR	- 62 350,34	0,00	- 62 350,34
	Rural Development EAFRD Investment — private beneficiaries	2014	weakness in cost reasonableness evaluation on the part of the expenditure	FLAT RATE	10,00 %	EUR	- 150 179,56	0,00	- 150 179,56
					Total BG:	EUR	- 316 957,85	0,00	- 316 957,85

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Correction on the 15.10.2013 - 20.12.2013 period (based on data from Member State). Early retirement: transferees had to be under 40 years at the time of the transfer, vs under 50 years as required in Art 23(3)(b) of Reg. 1698/2005. Not mentioned in RDP.	FLAT RATE	5,00 %	EUR	- 14 647,37	0,00	- 14 647,37
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	Early retirement: transferees had to be under 40 years at the time of the transfer, vs under 50 years as required in Art 23(3)(b) of Reg. 1698/2005. During the audit no proof was presented that this rule had been approved in the RDP.	FLAT RATE	5,00 %	EUR	- 151 171,36	0,00	- 151 171,36
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	Early retirement: transferees had to be under 40 years at the time of the transfer, vs under 50 years as required in Art 23(3)(b) of Reg. 1698/2005. During the audit no proof was presented that this rule had been approved in the RDP.	FLAT RATE	5,00 %	EUR	- 212 512,83	0,00	- 212 512,83

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	Early retirement: transferees had to be under 40 years at the time of the transfer, vs under 50 years as required in Art 23(3)(b) of Reg. 1698/2005. During the audit no proof was presented that this rule had been approved in the RDP.	FLAT RATE	5,00 %	EUR	- 205 967,69	0,00	- 205 967,69
					Total CZ:	EUR	- 584 299,25	0,00	- 584 299,25
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Rural Development EAFRD Investment — private beneficiaries	2009	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	- 290 608,56	0,00	- 290 608,56
	Rural Development EAFRD Investment — private beneficiaries	2010	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	- 1 092 608,83	0,00	- 1 092 608,83
	Rural Development EAFRD Investment — private beneficiaries	2011	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	- 1 981 768,94	0,00	- 1 981 768,94
	Rural Development EAFRD Investment — private beneficiaries	2012	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	- 2 410 717,05	0,00	- 2 410 717,05
	Rural Development EAFRD Investment — private beneficiaries	2013	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	- 1 947 327,97	0,00	- 1 947 327,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — public beneficiaries	2014	weaknesses in application of selection criteria	FLAT RATE	10,00 %	EUR	3 111,05	0,00	3 111,05
					Total DE:	EUR	- 7 719 920,30	0,00	- 7 719 920,30
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Insufficient administrative checks (Art. 24 of R. 65/2011) on reality of expenditure claimed, reasonableness of costs, public procurement and conflict of interest.	FLAT RATE	5,00 %	EUR	- 324 089,65	0,00	- 324 089,65
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Insufficient administrative checks (Art. 24 of R. 65/2011) on reality of expenditure claimed, reasonableness of costs, public procurement and conflict of interest.	FLAT RATE	5,00 %	EUR	- 428 721,76	0,00	- 428 721,76
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Insufficient administrative checks (Art. 24 of R. 65/2011) on reality of expenditure claimed, reasonableness of costs, public procurement and conflict of interest.	FLAT RATE	5,00 %	EUR	- 131 564,91	0,00	- 131 564,91
					Total DK:	EUR	- 884 376,32	0,00	- 884 376,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2011	correction for the MLE — EAFRD IACS	ONE OFF		EUR	– 55 030,29	0,00	– 55 030,29
					Total ES:	EUR	– 55 030,29	0,00	– 55 030,29
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2012	in situ visits not carried out systematically (measure 216)	FLAT RATE	2,00 %	EUR	– 11 434,58	0,00	– 11 434,58
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2013	in situ visits not carried out systematically (measure 216)	FLAT RATE	2,00 %	EUR	– 33 209,47	0,00	– 33 209,47
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	in situ visits not carried out systematically (measure 216)	FLAT RATE	2,00 %	EUR	– 50 695,41	0,00	– 50 695,41
					Total FR:	EUR	– 95 339,46	0,00	– 95 339,46
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Certification	2013	Material error in EAFRD Non-IACS	ONE OFF		EUR	– 540 233,64	0,00	– 540 233,64
	Certification	2013	Material error in EAFRD-Non-IACS	ONE OFF		EUR	– 25 764,39	0,00	– 25 764,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2013	Material error in EAFRD Non-IACS	ONE OFF		EUR	- 25 390,97	0,00	- 25 390,97
					Total GB:	EUR	- 591 389,00	0,00	- 591 389,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	Business creation and development measure (Art. 54 of Reg. 1698/2005) — insufficient checks of micro-enterprise status	FLAT RATE	5,00 %	EUR	- 200 155,65	0,00	- 200 155,65
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	Business creation and development measure (Art. 54 of Reg. 1698/2005) — insufficient checks of micro-enterprise status	FLAT RATE	5,00 %	EUR	- 478 780,92	0,00	- 478 780,92
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Business creation and development measure (Art. 54 of Reg. 1698/2005) — insufficient checks of micro-enterprise status	FLAT RATE	5,00 %	EUR	- 549 115,18	0,00	- 549 115,18
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	Weaknesses in the application of procurement rules — contract awarding based on unclear criteria in one individual file	ONE OFF		EUR	- 4 852,32	0,00	- 4 852,32
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	CY 2008, LPIS Weaknesses — RDA (LFA)	ONE OFF		EUR	- 1 714 399,67	0,00	- 1 714 399,67

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	CY 2008, LPIS Weaknesses — RDA (REPS & AEOS)	FLAT RATE	2,00 %	EUR	- 66 865,56	0,00	- 66 865,56
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	CY 2009, LPIS Weaknesses — RDA (LFA)	ONE OFF		EUR	- 1 520 656,39	0,00	- 1 520 656,39
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	CY 2009, LPIS Weaknesses — RDA (REPS & AEOS)	FLAT RATE	2,00 %	EUR	- 179 980,41	0,00	- 179 980,41
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	CY 2010, LPIS Weaknesses — RDA (LFA)	ONE OFF		EUR	- 1 364 366,71	0,00	- 1 364 366,71
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	CY 2010, LPIS Weaknesses — RDA (REPS & AEOS)	FLAT RATE	2,00 %	EUR	- 236 073,74	0,00	- 236 073,74
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	CY 2011, LPIS Weaknesses — RDA (LFA)	ONE OFF		EUR	- 1 333 446,32	0,00	- 1 333 446,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	CY 2011, LPIS Weaknesses — RDA (REPS & AEOS)	FLAT RATE	2,00 %	EUR	- 287 555,15	0,00	- 287 555,15
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	CY 2012, LPIS Weaknesses — RDA (LFA)	ONE OFF		EUR	- 1 340 180,07	0,00	- 1 340 180,07
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	CY 2012, LPIS Weaknesses — RDA (REPS & AEOS)	FLAT RATE	2,00 %	EUR	- 328 219,99	0,00	- 328 219,99
	Certification	2013	EAFRD IACS known error	ONE OFF		EUR	- 1 211,83	0,00	- 1 211,83
					Total IE:	EUR	- 9 605 859,91	0,00	- 9 605 859,91
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Certification	2009	bad application of regulations	ONE OFF		EUR	- 125 974,50	0,00	- 125 974,50
	Cross Compliance	2010	Partial coverage of SMR1 and SMR5, CY 2009	FLAT RATE	2,00 %	EUR	- 7 347,29	0,00	- 7 347,29

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Partial coverage of SMR1 and SMR5, CY 2010	FLAT RATE	2,00 %	EUR	- 20 685,88	0,00	- 20 685,88
	Cross Compliance	2012	Partial coverage of SMR1 and SMR5, CY 2011	FLAT RATE	2,00 %	EUR	- 32 511,67	0,00	- 32 511,67
	Cross Compliance	2009	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2008	FLAT RATE	10,00 %	EUR	- 573 661,08	- 892,12	- 572 768,96
	Cross Compliance	2010	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2009	FLAT RATE	10,00 %	EUR	- 800 975,78	0,00	- 800 975,78
	Cross Compliance	2011	Serious deficiencies in the cross-compliance controls carry-out by the veterinary services, farmers with animals, CY 2010	FLAT RATE	10,00 %	EUR	- 762 639,35	0,00	- 762 639,35
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weaknesses in administrative and on-the-spot checks of livestock density. Late on-the-spot checks. Weaknesses in supervision of delegated bodies.	FLAT RATE	2,00 %	EUR	- 111 793,76	0,00	- 111 793,76
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Weaknesses in administrative and on-the-spot checks of livestock density. Late on-the-spot checks. Weaknesses in supervision of delegated bodies.	FLAT RATE	2,00 %	EUR	- 61 496,87	0,00	- 61 496,87

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2011	Weaknesses in control and sanctions of animal related SMRs, CY 2010	FLAT RATE	5,00 %	EUR	- 46 561,33	- 1 119,09	- 45 442,24
	Cross Compliance	2012	Weaknesses in control and sanctions of animal related SMRs, CY 2011	FLAT RATE	5,00 %	EUR	- 76 916,15	- 953,50	- 75 962,65
	Cross Compliance	2009	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2008	FLAT RATE	5,00 %	EUR	- 234 303,18	0,00	- 234 303,18
	Cross Compliance	2010	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2009	FLAT RATE	5,00 %	EUR	- 347 673,88	0,00	- 347 673,88
	Cross Compliance	2011	Weaknesses in controls of SMR1 and 5, in cross-reporting from eligibility checks, farmers without animals, CY 2010	FLAT RATE	5,00 %	EUR	- 352 136,53	0,00	- 352 136,53
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weakness in the verification of livestock density during the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 4,65	0,00	- 4,65
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Weakness in the verification of livestock density during the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 313 048,72	0,00	- 313 048,72

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Weakness in the verification of livestock density during the on-the-spot checks	FLAT RATE	2,00 %	EUR	- 352 773,96	0,00	- 352 773,96
					Total IT:	EUR	- 4 220 504,58	- 2 964,71	- 4 217 539,87
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in quality of LPIS and cross-checks, 2009	ESTIMATED AMOUNT		EUR	- 1 145 990,95	- 51 831,00	- 1 094 159,95
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weakness in quality of LPIS and cross-checks, 2010	ESTIMATED AMOUNT		EUR	- 412 802,18	- 79 666,44	- 333 135,74
					Total LT:	EUR	- 1 558 793,13	- 131 497,44	- 1 427 295,69
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LV	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Incorrect application of a public procurement procedure: 25 % correction for project 'Maintenance and development of the IT system LAD IS' (see also DAS case — PF-5632/13 from ECA)	ONE OFF		EUR	- 498 505,85	0,00	- 498 505,85

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 verification of livestock densities during on the spot checks	EXTRAPOLATED	100,00 %	EUR	- 29 310,56	0,00	- 29 310,56
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Lack of verification of livestock densities during on the spot checks	EXTRAPOLATED	100,00 %	EUR	- 65 278,19	0,00	- 65 278,19
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Lack of verification of livestock densities during on the spot checks	EXTRAPOLATED	100,00 %	EUR	- 45 310,95	0,00	- 45 310,95
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Lack of verification of livestock densities during on the spot checks	EXTRAPOLATED	100,00 %	EUR	- 30 357,83	0,00	- 30 357,83
					Total LV:	EUR	- 668 763,38	0,00	- 668 763,38
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in the on the spot checks	FLAT RATE	2,00 %	EUR	- 86,40	0,00	- 86,40
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weakness in the on the spot checks	FLAT RATE	2,00 %	EUR	- 330 117,34	- 8 059,23	- 322 058,11

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Weakness in the on the spot checks	FLAT RATE	2,00 %	EUR	- 571 007,66	- 9 020,17	- 561 987,49
					Total NL:	EUR	- 901 211,40	- 17 079,40	- 884 132,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Deficiency in public procurement procedures	ONE OFF	0,00 %	EUR	- 755 474,00	0,00	- 755 474,00
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2011	No proper risk analysis	FLAT RATE	2,00 %	EUR	- 591 526,25	0,00	- 591 526,25
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	No proper risk analysis	FLAT RATE	2,00 %	EUR	- 222 147,37	0,00	- 222 147,37
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	Project not implemented.	ONE OFF		EUR	- 2 836,62	0,00	- 2 836,62
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	Project not properly implemented.	ONE OFF		EUR	- 48 188,16	0,00	- 48 188,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Sampling of on-the-spot checks — inadequate population	FLAT RATE	2,00 %	EUR	– 600 000,00	– 600 000,00	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Sampling of on-the-spot checks — inadequate population	FLAT RATE	2,00 %	EUR	– 399 652,45	– 399 652,45	0,00
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Sampling of the on-the-spot checks — Inadequate population	FLAT RATE	2,00 %	EUR	– 1 339 403,96	0,00	– 1 339 403,96
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Sampling of the on-the-spot checks — Inadequate population	FLAT RATE	2,00 %	EUR	– 700 538,13	0,00	– 700 538,13
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2010	SME criteria not verified	FLAT RATE	2,00 %	EUR	– 300 370,16	0,00	– 300 370,16
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	SME criteria not verified	FLAT RATE	2,00 %	EUR	– 916 906,93	0,00	– 916 906,93
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	SME criteria not verified	FLAT RATE	2,00 %	EUR	– 914 418,58	0,00	– 914 418,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	SME criteria not verified	FLAT RATE	2,00 %	EUR	- 1 014 498,08	0,00	- 1 014 498,08
	Rural Development EAFRD Investment — private beneficiaries	2014	SME criteria not verified	FLAT RATE	2,00 %	EUR	- 286 087,86	0,00	- 286 087,86
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in LPIS, RD CY 2009	FLAT RATE	5,00 %	EUR	72 795,61	0,00	72 795,61
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Weakness in LPIS, RD CY 2010	FLAT RATE	5,00 %	EUR	166 439,32	0,00	166 439,32
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Weakness in LPIS, RD CY 2010	FLAT RATE	5,00 %	EUR	72 077,07	0,00	72 077,07
					Total PT:	EUR	- 7 780 736,55	- 999 652,45	- 6 781 084,10
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	failure to check compliance with manure limitations (Natural handicap scheme)	FLAT RATE	2,00 %	EUR	- 354 006,62	0,00	- 354 006,62

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	failure to check compliance with manure limitations (Natural handicap scheme)	FLAT RATE	2,00 %	EUR	- 827 791,97	0,00	- 827 791,97
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	failure to check compliance with manure limitations (Natural handicap scheme)	FLAT RATE	2,00 %	EUR	- 721 063,75	0,00	- 721 063,75
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	failure to check compliance with manure limitations (Natural handicap scheme)	FLAT RATE	2,00 %	EUR	- 209 252,91	0,00	- 209 252,91
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	on-the-spot checks failed to count bovines under the natural handicap scheme and two agri-environmental sub-measures	FLAT RATE	2,00 %	EUR	- 238 730,60	- 85 805,23	- 152 925,37
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	on-the-spot checks failed to count bovines under the natural handicap scheme and two agri-environmental sub-measures	FLAT RATE	2,00 %	EUR	- 594 957,98	- 66 052,41	- 528 905,57
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	on-the-spot checks failed to count bovines under the natural handicap scheme and two agri-environmental sub-measures	FLAT RATE	2,00 %	EUR	- 559 641,69	- 93 237,95	- 466 403,74

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	on-the-spot checks failed to count bovines under the natural handicap scheme and two agri-environmental sub-measures	FLAT RATE	2,00 %	EUR	- 189 317,63	- 9,76	- 189 307,87
					Total SE:	EUR	- 3 694 763,15	- 245 105,35	- 3 449 657,80

Currency	Amount	Deductions	Financial Impact
EUR	- 38 677 944,57	- 1 396 299,35	- 37 281 645,22