COMMISSION IMPLEMENTING DECISION (EU) 2017/2014

of 8 November 2017

excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

(notified under document C(2017) 7263)

(Only the Bulgarian, Croatian, Czech, Dutch, English, Finnish, French, German, Greek, Italian, Lithuanian, Latvian, Polish, Portuguese, Romanian, Slovak, Spanish and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

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

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

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) In accordance with Article 31 of Council Regulation (EC) No 1290/2005 ([2]) and as from 1 January 2015 in accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.

(2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.

(3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed.

(4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGF and the EAFRD.

(5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

(6) 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 ([3]).

(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 September 2017,

HAS ADOPTED THIS DECISION:

Article 1

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

([1]) OJ L 347, 20.12.2013, p. 549.
([2]) Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).
([3]) Ares(2017)5181852, 24 October 2017.

Article 2

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

Done at Brussels, 8 November 2017.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX

Decision: 55

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Investment — private beneficiaries	2014	Financial effect of Decision C(2015)4085 which reduced the interim payments related to the expenditure made in the period between 1 July 2014 and 31 December 2014.	ONE OFF		EUR	724 824,25	0,00	724 824,25
	Rural Development EAFRD Investment — private beneficiaries	2015	Financial effect of Decision C(2015)4085 which reduced the interim payments related to the expenditure made in the period between 1 July 2014 and 31 December 2014.	ONE OFF		EUR	485 042,74	0,00	485 042,74
	Rural Development EAFRD Investment — private beneficiaries	2015	Financial effect of Decision C(2015)5692 which partially suspended the interim payments related to the expenditure made in the period between 1 January 2015 and 31 March 2015.	ONE OFF		EUR	434 253,44	0,00	434 253,44
					Total BG:	**EUR**	**1 644 120,43**	**0,00**	**1 644 120,43**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Rural Development EAFRD Investment — public beneficiaries	2014	Reimbursement of amounts already credited to the Fund	ONE OFF		EUR	2 606,53	0,00	2 606,53
					Total DE:	**EUR**	**2 606,53**	**0,00**	**2 606,53**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	Reimbursement following judgment in case T-112/15	FLAT RATE	5,00 %	EUR	5 007 867,36	2 318 055,75	2 689 811,61
					Total GR:	**EUR**	**5 007 867,36**	**2 318 055,75**	**2 689 811,61**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Certification	2010	Reimbursement to the Fund part of the recovered debts	ONE OFF		EUR	24 776,09	0,00	24 776,09
					Total PL:	**EUR**	**24 776,09**	**0,00**	**24 776,09**

Currency	Amount	Deductions	Financial Impact
EUR	6 679 370,41	2 318 055,75	4 361 314,66

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Decoupled Direct Aids	2010	Reimbursement following judgment in case T-143/15	ONE OFF		EUR	1 866 977,31	0,00	1 866 977,31
					Total ES:	**EUR**	**1 866 977,31**	**0,00**	**1 866 977,31**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Decoupled Direct Aids	2015	Claim year 2014: weakness in the definition of eligible permanent pasture	FLAT RATE	5,00 %	EUR	– 18 583 893,42	– 6 101 337,74	– 12 482 555,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	Financial effect of decision C(2014)8997	FLAT RATE	0,85 %	EUR	15 774 333,24	0,00	15 774 333,24
					Total GR:	**EUR**	**– 2 809 560,18**	**– 6 101 337,74**	**3 291 777,56**

Currency	Amount	Deductions	Financial Impact
EUR	– 942 582,87	– 6 101 337,74	5 158 754,87

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Certification	2015	Random errors EAGF IACS	ONE OFF		EUR	– 151,23	– 0,30	– 150,93
	Certification	2015	Random errors EAGF non-IACS	ONE OFF		EUR	– 2 946,93	0,00	– 2 946,93
					Total BE:	**EUR**	**– 3 098,16**	**– 0,30**	**– 3 097,86**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Cross Compliance	2016	animals missing 2 tags	ONE OFF		EUR	– 141 428,68	0,00	– 141 428,68
					Total DE:	**EUR**	**– 141 428,68**	**0,00**	**– 141 428,68**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Scrutiny of transactions	2015	Irreguliarities found by the Certification Body for which no actions were taken by the Paying Agency.	ONE OFF		EUR	– 298 854,63	0,00	– 298 854,63

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2015	Substantive testing from Clearance of Accounts	ONE OFF		EUR	– 56 056,60	0,00	– 56 056,60
	Reimbursement of direct aids in relation to financial discipline	2015	Substantive testing from financial clearance 2015	ONE OFF		EUR	– 495,84	0,00	– 495,84
					Total ES:	**EUR**	**– 355 407,07**	**0,00**	**– 355 407,07**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Cross Compliance	2014	Deficient checks for SMR 4 and animal welfare in CY 2013 Direct aid	FLAT RATE	2,00 %	EUR	– 1 038 579,96	0,00	– 1 038 579,96
	Cross Compliance	2015	Incorrect application of repetition and tolerance for animal identification, CY 2014	ONE OFF		EUR	– 4 663,95	0,00	– 4 663,95
	Cross Compliance	2016	Incorrect application of repetition and tolerance for animal identification, CY 2015	ONE OFF		EUR	– 34 994,74	0,00	– 34 994,74
	Cross Compliance	2015	weakness in animal welfare checks CY 2014	FLAT RATE	2,00 %	EUR	– 500 065,51	0,00	– 500 065,51
	Cross Compliance	2016	Weakness in checks of animal welfare CY 2015	FLAT RATE	2,00 %	EUR	– 808 590,57	0,00	– 808 590,57
					Total FI:	**EUR**	**– 2 386 894,73**	**0,00**	**– 2 386 894,73**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2014	administrative management and control weakness	ONE OFF		EUR	– 4 263 667,16	– 30 723,67	– 4 232 943,49

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Amount included in the annual declaration not properly justified	ONE OFF		EUR	– 2 579,11	0,00	– 2 579,11
	Cross Compliance	2015	Amount included in the annual declaration not properly justified	ONE OFF		EUR	– 52 039,55	0,00	– 52 039,55
	Certification	2015	Cancelled debt cases not to be charged to the Funds	ONE OFF		EUR	– 83 018,34	0,00	– 83 018,34
	Decoupled Direct Aids	2014	Control system gravely deficient Corse — Claim year 2013	FLAT RATE	100,00 %	EUR	– 15 083 295,06	0,00	– 15 083 295,06
	Decoupled Direct Aids	2015	Control system gravely deficient Corse — Claim year 2013	FLAT RATE	100,00 %	EUR	– 7 869,63	0,00	– 7 869,63
	Decoupled Direct Aids	2015	Control system gravely deficient Corse — Claim year 2014	FLAT RATE	100,00 %	EUR	– 13 882 780,77	0,00	– 13 882 780,77
	Decoupled Direct Aids	2014	Deficiencies in the LPIS (non-conformity, landscape features, payments and sanctions) — Claim year 2013	ONE OFF		EUR	– 12 489 249,95	0,00	– 12 489 249,95
	Decoupled Direct Aids	2015	Deficiencies in the LPIS (non-conformity, landscape features, payments and sanctions) — Claim year 2014	ONE OFF		EUR	– 16 147 005,17	0,00	– 16 147 005,17
	Decoupled Direct Aids	2014	Determination of ineligible areas ('landes et parcours') — Claim year 2013	FLAT RATE	10,00 %	EUR	– 17 694 014,76	0,00	– 17 694 014,76
	Decoupled Direct Aids	2014	Determination of ineligible areas ('landes et parcours') — Claim year 2013	FLAT RATE	25,00 %	EUR	– 11 620 153,70	0,00	– 11 620 153,70

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	Determination of ineligible areas ('landes et parcours') — Claim year 2014	FLAT RATE	10,00 %	EUR	– 18 969 206,75	0,00	– 18 969 206,75
	Decoupled Direct Aids	2015	Determination of ineligible areas ('landes et parcours') — Claim year 2014	FLAT RATE	25,00 %	EUR	– 11 545 441,76	0,00	– 11 545 441,76
	Certification	2015	Error detected in the Annex III tables	ONE OFF		EUR	– 1 973,85	0,00	– 1 973,85
	Certification	2015	Known error for EAGF coming from the substantive testings	ONE OFF		EUR	– 10 700,41	0,00	– 10 700,41
	Certification	2015	Old debt cases potentially not recoverable	ONE OFF		EUR	– 2 857 310,39	0,00	– 2 857 310,39
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Reconciliation — payments done after the legal deadline	ONE OFF		EUR	– 201 114,38	0,00	– 201 114,38
	Certification	2014	the administrative management and control strategy has revealed some weaknesses, regarding lack of control	ONE OFF		EUR	– 269 267,06	0,00	– 269 267,06
	Certification	2014	the results of the physical controls have not been transmitted entirely	ONE OFF		EUR	– 50 791,33	0,00	– 50 791,33
					Total FR:	**EUR**	**– 125 231 479,13**	**– 30 723,67**	**– 125 200 755,46**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Cross Compliance	2014	Deficient implementation and checks of GAEC standard 'Minimum soil cover' — CY 2013	FLAT RATE	2,00 %	EUR	– 79 411,08	0,00	– 79 411,08

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Deficient implementation and checks of GAEC standard 'Minimum soil cover' — CY 2014	FLAT RATE	2,00 %	EUR	– 74 488,50	0,00	– 74 488,50
	Cross Compliance	2014	Tolerance for missing ear tags — Deficient checks of notifications of animal events — SMR 7 — CY 2013	ONE OFF		EUR	– 12 184,35	0,00	– 12 184,35
	Cross Compliance	2015	Tolerance for missing ear tags — Deficient checks of notifications of animal events — SMR 7 — CY 2014	ONE OFF		EUR	– 6 485,17	0,00	– 6 485,17
	Cross Compliance	2016	Tolerance for missing ear tags — Deficient checks of notifications of animal events — SMR 7 — CY 2015	ONE OFF		EUR	– 9 995,45	0,00	– 9 995,45
	Cross Compliance	2014	Tolerance for missing ear tags — Deficient implementation and checks of GAEC standard 'Minimum soil cover' — CY 2013	FLAT RATE	2,00 %	EUR	– 49 876,47	0,00	– 49 876,47
	Cross Compliance	2015	Tolerance for missing ear tags — Deficient implementation and checks of GAEC standard 'Minimum soil cover' — CY 2014	FLAT RATE	2,00 %	EUR	– 58 781,72	0,00	– 58 781,72
	Cross Compliance	2014	Tolerance for missing ear tags — SMR 8 — CY 2013	FLAT RATE	2,00 %	EUR	– 262 276,72	0,00	– 262 276,72

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Tolerance for missing ear tags — SMR 8 — CY 2014	FLAT RATE	2,00 %	EUR	– 304 474,57	0,00	– 304 474,57
	Cross Compliance	2016	Tolerance for missing ear tags — SMR 8 — CY 2015	FLAT RATE	2,00 %	EUR	– 363 936,03	0,00	– 363 936,03
					Total GB:	**EUR**	**– 1 221 910,06**	**0,00**	**– 1 221 910,06**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HR	Cross Compliance	2015	Deficient checks of GAEC 3 and SMR 1/SMR 2 — Deficient assessment of non-compliances with SMR 4/SMR 1 — DP — CY 2014	FLAT RATE	2,00 %	EUR	– 95 557,12	0,00	– 95 557,12
	Cross Compliance	2016	Deficient checks of GAEC 3 and SMR 1/SMR 2 — Deficient assessment of non-compliances with SMR 4/SMR 1 — DP — CY 2015	FLAT RATE	2,00 %	EUR	– 157 414,07	0,00	– 157 414,07
	Cross Compliance	2014	Deficient checks of GAEC 3 and SMR 1/SMR 2 — Deficient assessment of non-compliances with SMR 4/SMR 1 — Wine — CY 2015	FLAT RATE	2,00 %	EUR	– 698,38	0,00	– 698,38
					Total HR:	**EUR**	**– 253 669,57**	**0,00**	**– 253 669,57**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Decoupled Direct Aids	2013	Claim modification after deadline, claim year 2012, AGEA	ONE OFF		EUR	– 28 333 756,03	– 49 039,89	– 28 284 716,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Claim modification after deadline, claim year 2012, AGEA	ONE OFF		EUR	– 6 796 684,30	– 11 763,67	– 6 784 920,63
	Decoupled Direct Aids	2013	Claim modification after deadline, claim year 2012 and 2013, ARCEA	ONE OFF		EUR	– 1 820 022,16	0,00	– 1 820 022,16
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Claim modification after deadline, claim year 2012 and 2013, ARCEA	ONE OFF		EUR	– 13 193,05	0,00	– 13 193,05
	Decoupled Direct Aids	2014	Claim modification after deadline, claim year 2012 and 2013, ARCEA	ONE OFF		EUR	– 1 781 890,28	– 3 874,84	– 1 778 015,44
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Claim modification after deadline, claim year 2012 and 2013, ARCEA	ONE OFF		EUR	– 21 972,95	– 47,79	– 21 925,16
	Decoupled Direct Aids	2013	Claim modification after deadline, claim year 2012, OPLO	ONE OFF		EUR	– 8 590,78	– 8 590,78	0,00
	Cross Compliance	2014	Farmers w/ animals — Deficient checks of SMR 8 — CY 2013	ONE OFF		EUR	– 620,40	0,00	– 620,40
	Cross Compliance	2015	Farmers w/ animals — Deficient checks of SMR 8 — CY 2014	ONE OFF		EUR	– 561,37	0,00	– 561,37
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports — CY 2013	FLAT RATE	2,00 %	EUR	– 614 763,69	– 1 165,19	– 613 598,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports — CY 2013	FLAT RATE	2,00 %	EUR	– 9 262,34	0,00	– 9 262,34
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 291 724,22	0,00	– 291 724,22
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 832 447,78	0,00	– 832 447,78

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 992,39	0,00	– 992,39
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 4 635,25	0,00	– 4 635,25
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 224,98	0,00	– 224,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 1 551,97	0,00	– 1 551,97
	Cross Compliance	2012	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2013	FLAT RATE	2,00 %	EUR	– 6 799,03	0,00	– 6 799,03
	Cross Compliance	2012	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2013	FLAT RATE	5,00 %	EUR	– 1 957,16	0,00	– 1 957,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2013	FLAT RATE	2,00 %	EUR	– 3 929,05	0,00	– 3 929,05
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2013	FLAT RATE	5,00 %	EUR	– 968,94	0,00	– 968,94
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 560 716,80	– 970,50	– 559 746,30
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 13 788,22	– 23,88	– 13 764,34
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 550 035,70	– 955,65	– 549 080,05
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 13 664,71	– 23,77	– 13 640,94

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 527 012,31	– 360,05	– 526 652,26
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, AGEA	ONE OFF		EUR	– 14 541,04	0,00	– 14 541,04
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 787 121,19	– 473 849,37	– 313 271,82
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 20 729,68	– 17 912,00	– 2 817,68
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 843 819,49	– 1 734,92	– 842 084,57
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 19 396,34	– 36,52	– 19 359,82
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 846 137,92	0,00	– 846 137,92
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, AGREA, OP-PAB, APPAG	ONE OFF		EUR	– 23 388,82	0,00	– 23 388,82
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 1 220 531,76	0,00	– 1 220 531,76

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 21 920,94	0,00	– 21 920,94
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 1 194 960,01	– 2 598,51	– 1 192 361,50
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 36 509,25	– 79,37	– 36 429,88
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 1 142 899,71	– 1 056,51	– 1 141 843,20
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 32 810,62	– 30,33	– 32 780,29
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 26 049,22	0,00	– 26 049,22
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 638,50	– 10,77	– 627,73
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 25 241,29	0,00	– 25 241,29
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 634,93	– 10,59	– 624,34

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 25 428,14	0,00	– 25 428,14
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 693,71	0,00	– 693,71
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 94 270,59	0,00	– 94 270,59
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 2 325,79	0,00	– 2 325,79
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 92 011,95	0,00	– 92 011,95
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 2 203,24	0,00	– 2 203,24
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 91 098,43	0,00	– 91 098,43
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 2 583,30	0,00	– 2 583,30
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 3 193,47	0,00	– 3 193,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 78,20	0,00	– 78,20
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 3 164,40	0,00	– 3 164,40
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 75,19	0,00	– 75,19
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 3 129,97	0,00	– 3 129,97
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 89,89	0,00	– 89,89
	Decoupled Direct Aids	2013	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 1 959,98	– 1 959,98	0,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 49,52	– 49,52	0,00
	Decoupled Direct Aids	2014	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 1 918,62	0,00	– 1 918,62
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 46,88	0,00	– 46,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 1 930,09	0,00	– 1 930,09
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS abandoned land, claim year 2012-2014, OPLO	ONE OFF		EUR	– 52,54	0,00	– 52,54
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 1 989 874,51	– 3 444,06	– 1 986 430,45
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 48 931,70	– 84,68	– 48 847,02
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 1 951 969,37	– 3 391,41	– 1 948 577,96
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 48 493,36	– 84,25	– 48 409,11
	Decoupled Direct Aids	2015	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 1 870 263,85	– 1 277,74	– 1 868 986,11
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS overlapping area, claim years 2012-2014, AGEA	ONE OFF		EUR	– 51 603,34	0,00	– 51 603,34
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 67 947,65	– 140,14	– 67 807,51

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 1 787,50	– 1 787,50	0,00
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 73 120,03	– 160,49	– 72 959,54
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 1 659,94	– 3,64	– 1 656,30
	Decoupled Direct Aids	2015	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 73 604,54	0,00	– 73 604,54
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS overlapping area, claim years 2012-2014, AGREA	ONE OFF		EUR	– 2 056,98	0,00	– 2 056,98
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 156 729,91	0,00	– 156 729,91
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 2 814,91	0,00	– 2 814,91
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 153 446,20	– 94 398,39	– 59 047,81
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 4 688,19	– 1 006,12	– 3 682,07

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2015	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 146 761,08	– 135,67	– 146 625,41
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS overlapping area, claim years 2012-2014, ARCEA	ONE OFF		EUR	– 4 213,24	– 3,89	– 4 209,35
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 156 778,05	0,00	– 156 778,05
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 3 842,93	– 3 842,93	0,00
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 151 915,49	0,00	– 151 915,49
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 3 821,33	– 1,02	– 3 820,31
	Decoupled Direct Aids	2015	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 153 040,07	0,00	– 153 040,07
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS overlapping area, claim years 2012-2014, ARPEA	ONE OFF		EUR	– 4 175,06	0,00	– 4 175,06
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 114 317,91	– 114 317,91	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 2 888,33	– 2 888,33	0,00
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 111 904,81	0,00	– 111 904,81
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 2 734,50	0,00	– 2 734,50
	Decoupled Direct Aids	2015	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 112 574,01	0,00	– 112 574,01
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	LPIS overlapping area, claim years 2012-2014, OPLO	ONE OFF		EUR	– 3 064,27	0,00	– 3 064,27
	Decoupled Direct Aids	2013	LPIS overlapping area, claim years 2012 and 2013, ARTEA	ONE OFF		EUR	– 271 670,49	0,00	– 271 670,49
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	LPIS overlapping area, claim years 2012 and 2013, ARTEA	ONE OFF		EUR	– 7 068,69	0,00	– 7 068,69
	Decoupled Direct Aids	2014	LPIS overlapping area, claim years 2012 and 2013, ARTEA	ONE OFF		EUR	– 265 161,50	0,00	– 265 161,50
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	LPIS overlapping area, claim years 2012 and 2013, ARTEA	ONE OFF		EUR	– 6 696,23	0,00	– 6 696,23

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 1 019 368,88	– 1 764,31	– 1 017 604,57
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 25 066,63	– 43,37	– 25 023,26
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 999 950,88	– 1 737,35	– 998 213,53
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 24 842,08	– 43,15	– 24 798,93
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 958 094,96	– 654,56	– 957 440,40
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, AGEA	ONE OFF		EUR	– 26 435,26	0,00	– 26 435,26
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 7 378,38	– 15,22	– 7 363,16
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 194,10	– 194,10	0,00
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 7 940,06	– 17,44	– 7 922,62

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 180,25	– 0,38	– 179,87
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 7 992,67	0,00	– 7 992,67
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, AGREA	ONE OFF		EUR	– 223,37	0,00	– 223,37
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 8 174,58	0,00	– 8 174,58
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 215,95	0,00	– 215,95
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 8 425,65	0,00	– 8 425,65
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 207,76	0,00	– 207,76
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 8 403,16	0,00	– 8 403,16
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, APPAG	ONE OFF		EUR	– 217,40	0,00	– 217,40

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 318 606,39	0,00	– 318 606,39
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 5 722,21	0,00	– 5 722,21
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 311 931,16	– 678,32	– 311 252,84
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 9 530,35	– 20,72	– 9 509,63
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 298 341,39	– 275,78	– 298 065,61
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, ARCEA	ONE OFF		EUR	– 8 564,85	– 7,91	– 8 556,94
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 67 892,49	0,00	– 67 892,49
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 1 664,19	– 25,74	– 1 638,45
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 65 786,75	0,00	– 65 786,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 1 654,81	– 27,62	– 1 627,19
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 66 273,76	0,00	– 66 273,76
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, ARPEA	ONE OFF		EUR	– 1 808,00	0,00	– 1 808,00
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 13 892,60	0,00	– 13 892,60
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 342,75	0,00	– 342,75
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 13 559,76	0,00	– 13 559,76
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 324,68	0,00	– 324,68
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 13 425,13	0,00	– 13 425,13
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, ARTEA	ONE OFF		EUR	– 380,71	0,00	– 380,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 27 577,60	0,00	– 27 577,60
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 675,22	0,00	– 675,22
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 27 326,76	0,00	– 27 326,76
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 649,34	0,00	– 649,34
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 27 029,34	0,00	– 27 029,34
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, AVEPA	ONE OFF		EUR	– 776,30	0,00	– 776,30
	Decoupled Direct Aids	2013	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 1 030,44	0,00	– 1 030,44
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 26,06	0,00	– 26,06
	Decoupled Direct Aids	2014	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 1 036,24	0,00	– 1 036,24

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 25,75	0,00	– 25,75
	Decoupled Direct Aids	2015	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 947,09	0,00	– 947,09
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Minimum size, claim year 2012-2014, OPPAB	ONE OFF		EUR	– 25,47	0,00	– 25,47
	Decoupled Direct Aids	2013	Minimum size, claim year 2012 and 2013, OPLO	ONE OFF		EUR	– 23 625,09	– 23 625,09	0,00
	Other Direct Aid — Article 68-72 of Reg.73/2009	2013	Minimum size, claim year 2012 and 2013, OPLO	ONE OFF		EUR	– 615,77	– 615,77	0,00
	Decoupled Direct Aids	2014	Minimum size, claim year 2012 and 2013, OPLO	ONE OFF		EUR	– 23 126,42	0,00	– 23 126,42
	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Minimum size, claim year 2012 and 2013, OPLO	ONE OFF		EUR	– 582,99	0,00	– 582,99
	Decoupled Direct Aids	2013	Retroactive recoveries, claim year 2012, ARCEA	ONE OFF		EUR	– 807 207,16	0,00	– 807 207,16
					Total IT:	**EUR**	**– 62 062 317,48**	**– 832 859,40**	**– 61 229 458,08**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Cross Compliance	2013	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar I — CY 2012	FLAT RATE	2,00 %	EUR	– 406 180,41	0,00	– 406 180,41
	Cross Compliance	2014	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar I — CY 2013	FLAT RATE	2,00 %	EUR	– 439 963,16	0,00	– 439 963,16
	Cross Compliance	2015	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar I — CY 2014	FLAT RATE	2,00 %	EUR	– 453 630,71	0,00	– 453 630,71
					Total LT:	**EUR**	**– 1 299 774,28**	**0,00**	**– 1 299 774,28**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LU	Cross Compliance	2014	CY 2013: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 69 984,30	– 85,03	– 69 899,27
	Cross Compliance	2015	CY 2014: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 76 422,23	0,00	– 76 422,23
	Cross Compliance	2016	CY 2015: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 77 038,32	0,00	– 77 038,32
					Total LU:	**EUR**	**– 223 444,85**	**– 85,03**	**– 223 359,82**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Fruit and Vegetables — Operational programmes incl withdrawals	2016	Weakness in a key control	FLAT RATE	5,00 %	EUR	– 1 974 343,78	0,00	– 1 974 343,78
	Fruit and Vegetables — Operational programmes incl withdrawals	2014	Weakness in one key control	FLAT RATE	5,00 %	EUR	– 860 852,99	0,00	– 860 852,99
	Fruit and Vegetables — Operational programmes incl withdrawals	2015	Weakness in one key control	FLAT RATE	5,00 %	EUR	– 1 984 619,77	0,00	– 1 984 619,77
					Total NL:	**EUR**	**– 4 819 816,54**	**0,00**	**– 4 819 816,54**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Checks on the correctness of the calculation of the aid including application of administrative penalties	ONE OFF		EUR	– 238 400,92	0,00	– 238 400,92
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Checks on the correctness of the calculation of the aid including application of administrative penalties	ONE OFF		EUR	– 238 256,80	0,00	– 238 256,80
	Fruit and Vegetables — Pre-recognised Producer Groups	2014	Deficiencies in the national control system as regards its key and ancillary controls	FLAT RATE	25,00 %	EUR	– 48 319 598,14	– 1 791,35	– 48 317 806,79
	Fruit and Vegetables — Pre-recognised Producer Groups	2015	Deficiencies in the national control system as regards its key and ancillary controls	FLAT RATE	25,00 %	EUR	– 26 638 201,22	0,00	– 26 638 201,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2008	Reimbursement to the Fund part of the recovered debts	ONE OFF		EUR	16,95	0,00	16,95
	Certification	2010	Reimbursement to the Fund part of the recovered debts	ONE OFF		EUR	10 806,72	0,00	10 806,72
					Total PL:	**EUR**	**– 75 423 633,41**	**– 1 791,35**	**– 75 421 842,06**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Wine — Restructuring	2010	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 485,18	0,00	– 485,18
	Wine — Restructuring	2011	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 3 064,87	– 153,24	– 2 911,63
	Wine — Restructuring	2012	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 170 324,30	– 930,25	– 169 394,05
	Wine — Restructuring	2013	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 1 015 606,43	0,00	– 1 015 606,43
	Wine — Restructuring	2014	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 753 322,89	0,00	– 753 322,89
	Wine — Restructuring	2015	Shortcomings in ex-ante OTSC	FLAT RATE	2,00 %	EUR	– 125 604,54	0,00	– 125 604,54
					Total PT:	**EUR**	**– 2 068 408,21**	**– 1 083,49**	**– 2 067 324,72**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Decoupled Direct Aids	2014	Weaknesses in the OTSC	ONE OFF		EUR	– 11 835 286,14	0,00	– 11 835 286,14
	Decoupled Direct Aids	2015	Weaknesses in the OTSC	ONE OFF		EUR	– 3 174,48	0,00	– 3 174,48
					Total RO:	**EUR**	**– 11 838 460,62**	**0,00**	**– 11 838 460,62**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Other Direct Aid — Article 68-72 of Reg.73/2009	2014	Ineligible animals according to the Slovak dairy measures are considered determined and incorrect application of force majeure	ONE OFF		EUR	– 508 621,21	– 1 017,24	– 507 603,97
	Other Direct Aid — Article 68-72 of Reg.73/2009	2015	Ineligible animals according to the Slovak dairy measures are considered determined and incorrect application of force majeure	ONE OFF		EUR	– 833 552,05	0,00	– 833 552,05
					Total SK:	**EUR**	**– 1 342 173,26**	**– 1 017,24**	**– 1 341 156,02**

Currency	Amount	Deductions	Financial Impact
EUR	– 288 671 916,05	– 867 560,48	– 287 804 355,57

Budget Item: 6711

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Certification	2015	Known errors EAFRD IACS	ONE OFF		EUR	– 248 145,47	0,00	– 248 145,47
	Clearance of Accounts — Financial Clearance	2015	Known errors EAFRD non-IACS	ONE OFF		EUR	– 97 101,16	0,00	– 97 101,16
	Clearance of Accounts — Financial Clearance	2015	MLE EAFRD IACS	ONE OFF		EUR	– 801 534,18	0,00	– 801 534,18
	Certification	2015	MLE EAFRD non IACS	ONE OFF		EUR	– 11 819,23	0,00	– 11 819,23
					Total BE:	**EUR**	**– 1 158 600,04**	**0,00**	**– 1 158 600,04**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficiency in key control 'Sufficient quality of on-the-spot checks' and deficiency in key control 'Adequate verification of payment claims'	FLAT RATE	5,00 %	EUR	– 1 622 950,13	– 13 953,35	– 1 608 996,78
	Rural Development EAFRD Investment — private beneficiaries	2014	deficiency in key control 'Sufficient quality of on-the-spot checks' and deficiency in key control 'Adequate verification of payment claims'	FLAT RATE	5,00 %	EUR	– 4 257 763,81	– 33 684,68	– 4 224 079,13
	Rural Development EAFRD Investment — private beneficiaries	2015	deficiency in key control 'Sufficient quality of on-the-spot checks' and deficiency in key control 'Adequate verification of payment claims'	FLAT RATE	5,00 %	EUR	– 5 216 784,13	– 225 270,66	– 4 991 513,47
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	5,00 %	EUR	– 9 463,52	0,00	– 9 463,52
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	10,00 %	EUR	– 7 640,32	0,00	– 7 640,32
	Rural Development EAFRD Investment — private beneficiaries	2014	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	5,00 %	EUR	– 20 290,80	0,00	– 20 290,80

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2014	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	10,00 %	EUR	– 14 082,10	0,00	– 14 082,10
	Rural Development EAFRD Investment — private beneficiaries	2015	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	5,00 %	EUR	– 10 814,82	0,00	– 10 814,82
	Rural Development EAFRD Investment — private beneficiaries	2015	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to direct purchases	FLAT RATE	10,00 %	EUR	– 2 123,56	0,00	– 2 123,56
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to evaluation committee	FLAT RATE	10,00 %	EUR	– 1 339,27	0,00	– 1 339,27
	Rural Development EAFRD Investment — private beneficiaries	2015	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to evaluation committee	FLAT RATE	10,00 %	EUR	– 61 239,27	0,00	– 61 239,27
	Rural Development EAFRD Investment — private beneficiaries	2015	deficinency in key control 'Approproate evaluation of reasonableness of costs' — expenditure related to evaluation committee	FLAT RATE	15,00 %	EUR	– 501 851,89	0,00	– 501 851,89
	Rural Development EAFRD Investment — private beneficiaries	2014	deficinency in key control 'Verification of eligibility of investment'. Correction of ineligible aid.	ONE OFF		EUR	– 127 056,53	0,00	– 127 056,53

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment — private beneficiaries	2015	deficinency in key control 'Verification of eligibility of investment'. Correction of ineligible aid.	ONE OFF		EUR	– 309 809,43	0,00	– 309 809,43
					Total BG:	**EUR**	**– 12 163 209,58**	**– 272 908,69**	**– 11 890 300,89**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Certification	2015	Financial errors in the EAFRD Non-IACS population	ONE OFF		EUR	– 771 065,76	0,00	– 771 065,76
					Total CZ:	**EUR**	**– 771 065,76**	**0,00**	**– 771 065,76**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2015	Financial errors in the EAFRD Non-IACS population	ONE OFF		EUR	– 56 245,50	0,00	– 56 245,50
					Total DE:	**EUR**	**– 56 245,50**	**0,00**	**– 56 245,50**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Investment — public beneficiaries	2014	Financing of ineligible VAT	FLAT RATE	100,00 %	EUR	– 1 021 311,75	0,00	– 1 021 311,75
	Rural Development EAFRD Investment — public beneficiaries	2014	Lack of justification of winning tender selection	FLAT RATE	25,00 %	EUR	– 7 297,53	0,00	– 7 297,53
					Total ES:	**EUR**	**– 1 028 609,28**	**0,00**	**– 1 028 609,28**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Cross Compliance	2013	Deficient checks for SMR 4 and animal welfare in CY 2013 Rural development	FLAT RATE	2,00 %	EUR	– 325 599,65	0,00	– 325 599,65
	Cross Compliance	2014	Deficient checks for SMR 4 and animal welfare in CY 2013 Rural development	FLAT RATE	2,00 %	EUR	– 155 351,64	0,00	– 155 351,64
	Cross Compliance	2014	weakness in animal welfare checks CY 2014 RD	FLAT RATE	2,00 %	EUR	– 283 404,93	0,00	– 283 404,93
	Cross Compliance	2015	weakness in animal welfare checks CY 2014 RD	FLAT RATE	2,00 %	EUR	– 101 146,89	0,00	– 101 146,89
					Total FI:	**EUR**	**– 865 503,11**	**0,00**	**– 865 503,11**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Clearance of Accounts — Financial Clearance	2015	Known error detected during substantive testing — test n°SIGC_09	ONE OFF		EUR	– 109,74	0,00	– 109,74
	Clearance of Accounts — Financial Clearance	2015	Known error — test EAFRD IACS 76	ONE OFF		EUR	– 4,28	0,00	– 4,28
	Clearance of Accounts — Financial Clearance	2015	Known error — test EAFRD NIACS_127	ONE OFF		EUR	– 3 174,19	0,00	– 3 174,19
	Clearance of Accounts — Financial Clearance	2015	Most Likely Error calculated for the RDR 3 (2014-2020 program), for FY2015, EAFRD IACS.	ONE OFF		EUR	– 43 665,75	0,00	– 43 665,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Clearance of Accounts — Financial Clearance	2015	Most Likely Error — FEADER SIGC — 2014-2020	ONE OFF		EUR	– 13 127 243,30	0,00	– 13 127 243,30
					Total FR:	**EUR**	**– 13 174 197,26**	**0,00**	**– 13 174 197,26**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Certification	2015	Financial errors EAFRD population	ONE OFF		EUR	– 144 040,03	0,00	– 144 040,03
	Clearance of Accounts — Financial Clearance	2015	Financial errors EAFRD population	ONE OFF		EUR	– 4 796,44	0,00	– 4 796,44
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 212 — Not respect of the livestock density	ONE OFF		EUR	– 311,97	0,00	– 311,97
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 212 — Not respect of the livestock density	ONE OFF		EUR	– 16 634,06	0,00	– 16 634,06
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214 — Lack of Documentation concerning the on-the-spot checks (Follow up of RD2/2011/017/UK)	FLAT RATE	2,00 %	EUR	– 2 372,97	– 2 372,97	0,00
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214 — Lack of follow up on results of cross-checks on livestock (Follow up of RD2/2011/017/UK)	ONE OFF		EUR	– 110 769,34	– 2 493,67	– 108 275,67

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2015	Measure 214 — Lack of follow up on results of cross-checks on livestock (Follow up of RD2/2011/017/UK)	ONE OFF		EUR	– 344 025,95	0,00	– 344 025,95
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214 — Payments claims submitted not within the relevant time-limit established in the contracts signed under programme 2000-2006.	ONE OFF		EUR	– 562 686,14	0,00	– 562 686,14
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2015	Measure 214 — Payments claims submitted not within the relevant time-limit established in the contracts signed under programme 2000-2006.	ONE OFF		EUR	– 271 381,75	0,00	– 271 381,75
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 214 — Verification of certain commitments during the on-the-spot checks — FY2013	ONE OFF		EUR	– 39 988,91	0,00	– 39 988,91
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 214 — Verification of certain commitments during the on-the-spot checks — FY2014	ONE OFF		EUR	– 565 888,19	0,00	– 565 888,19
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 221 — Amounts paid for income foregone exceeded the maximum amount allowed by the RDP (FY2013-2014)	ONE OFF		EUR	– 1 027,58	0,00	– 1 027,58
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 221 — Amounts paid for income foregone exceeded the maximum amount allowed by the RDP (FY2013-2014)	ONE OFF		EUR	– 25 274,32	0,00	– 25 274,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) forestry measures	2015	Measure 221 — Amounts paid for income foregone exceeded the maximum amount allowed by the RDP (FY2015)	ONE OFF		EUR	– 56 264,65	0,00	– 56 264,65
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 221 — Lack of check of eligibility conditions for the prior use of land	FLAT RATE	5,00 %	EUR	– 3 385,42	– 0,38	– 3 385,04
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 221 — Lack of check of eligibility conditions for the prior use of land	FLAT RATE	5,00 %	EUR	– 81 064,20	– 223,91	– 80 840,29
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Measure 221 — No in-situ visits regarding planting the trees (Title II requirement)	FLAT RATE	5,00 %	EUR	– 8 949,14	0,00	– 8 949,14
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Measure 221 — No in-situ visits regarding planting the trees (Title II requirement)	FLAT RATE	5,00 %	EUR	– 211 518,40	0,00	– 211 518,40
					Total GB:	**EUR**	**– 2 450 379,46**	**– 5 090,93**	**– 2 445 288,53**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	weaknesses in key and ancillary controls	FLAT RATE	5,00 %	EUR	– 4 342,61	0,00	– 4 342,61
	Rural Development EAFRD Leader	2015	weaknesses in key and ancillary controls	FLAT RATE	5,00 %	EUR	– 23 101,13	0,00	– 23 101,13

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Leader	2016	weaknesses in key and ancillary controls	FLAT RATE	5,00 %	EUR	– 98 336,23	0,00	– 98 336,23
					Total IE:	**EUR**	**– 125 779,97**	**0,00**	**– 125 779,97**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Campania Region: absence of the ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015)	FLAT RATE	2,00 %	EUR	– 11 166,67	– 10 455,61	– 711,06
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Campania Region: absence of the ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015)	FLAT RATE	2,00 %	EUR	– 32 387,90	– 605,55	– 31 782,35
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Campania Region: absence of the ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015)	FLAT RATE	2,00 %	EUR	– 12 665,03	– 274,75	– 12 390,28

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2011	Campania Region — Agriconsulting contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 54 949,44	0,00	– 54 949,44
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Campania Region — Agriconsulting contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 52 201,97	0,00	– 52 201,97
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Campania Region — Agriconsulting contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 1 373,74	0,00	– 1 373,74
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2016	Campania Region — Agriconsulting contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 1 373,74	0,00	– 1 373,74
	Rural Development EAFRD Technical Assistance (2007-2013)	2012	Campania Region — Spotzone contract: public procurement — deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 2 305,14	0,00	– 2 305,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Campania Region — Spotzone contract: public procurement — deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 3 959,82	0,00	– 3 959,82
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Campania Region — Spotzone contract: public procurement — deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 1 513,87	0,00	– 1 513,87
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Campania Region — Spotzone contract: public procurement — deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 382,10	0,00	– 382,10
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2016	Campania Region — Spotzone contract: public procurement — deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 255,01	0,00	– 255,01
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports — CY 2013	FLAT RATE	2,00 %	EUR	– 29 480,21	0,00	– 29 480,21

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports — CY 2013	FLAT RATE	2,00 %	EUR	– 24 874,24	0,00	– 24 874,24
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports — CY 2013	FLAT RATE	2,00 %	EUR	– 30 810,51	0,00	– 30 810,51
	Cross Compliance	2012	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 21 989,78	0,00	– 21 989,78

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2012	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 33 052,52	0,00	– 33 052,52
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 14 961,86	0,00	– 14 961,86
	Cross Compliance	2013	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 29 996,97	0,00	– 29 996,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 11 218,44	0,00	– 11 218,44
	Cross Compliance	2014	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 27 630,58	0,00	– 27 630,58
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	2,00 %	EUR	– 3 049,69	0,00	– 3 049,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2015	Farmers w/o animals outside N2K — Insufficient checks of SMR1,5 + Farmers w/ animals — Deficient checks of SMR16, limited access vet reports, tolerance for vet SMRs, deficient sanctions for SMRs16-18 — CY 2012	FLAT RATE	5,00 %	EUR	– 13 853,16	0,00	– 13 853,16
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	FY2014 — young farmers: non-respect of 18-month rule	FLAT RATE	5,00 %	EUR	– 1 027,12	0,00	– 1 027,12
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	FY2015 — young farmers: non-respect of 18-month rule	FLAT RATE	5,00 %	EUR	– 331 985,98	0,00	– 331 985,98
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	FY2016 — young farmers: non-respect of 18-month rule	FLAT RATE	5,00 %	EUR	– 126 856,36	0,00	– 126 856,36
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2017	FY2017 — young farmers: non-respect of 18-month rule	FLAT RATE	5,00 %	EUR	– 9 087,54	0,00	– 9 087,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Sicily: absence of ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015 for projects/contracts with public tendering)	FLAT RATE	2,00 %	EUR	– 5 824,38	– 2 995,30	– 2 829,08
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Sicily: absence of ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015 for projects/contracts with public tendering)	FLAT RATE	2,00 %	EUR	– 17 149,42	– 4 505,32	– 12 644,10
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Sicily: absence of ancillary control 'adequate audit trail for administrative checks' (2 % flat-rate correction on payments between 22/06/2013 and 09/06/2015 for projects/contracts with public tendering)	FLAT RATE	2,00 %	EUR	– 10 570,48	– 6 469,36	– 4 101,12

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Sicily: deficiency in key control 'evaluation of the reasonableness of costs' (5 % flat-rate correction on payments between 22/06/2013 and 14/10/2016 for projects/contracts without public tendering)	FLAT RATE	5,00 %	EUR	– 25 043,61	– 3 091,72	– 21 951,89
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Sicily: deficiency in key control 'evaluation of the reasonableness of costs' (5 % flat-rate correction on payments between 22/06/2013 and 14/10/2016 for projects/contracts without public tendering)	FLAT RATE	5,00 %	EUR	– 35 827,50	– 3 447,07	– 32 380,43
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Sicily: deficiency in key control 'evaluation of the reasonableness of costs' (5 % flat-rate correction on payments between 22/06/2013 and 14/10/2016 for projects/contracts without public tendering)	FLAT RATE	5,00 %	EUR	– 38 552,45	0,00	– 38 552,45

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2016	Sicily: deficiency in key control 'evaluation of the reasonableness of costs' (5 % flat-rate correction on payments between 22/06/2013 and 14/10/2016 for projects/contracts without public tendering)	FLAT RATE	5,00 %	EUR	– 41 499,54	0,00	– 41 499,54
	Rural Development EAFRD Technical Assistance (2007-2013)	2012	Sicily Region — Pomilio Blumm contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 4 250,18	0,00	– 4 250,18
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Sicily Region — Pomilio Blumm contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 19 540,68	0,00	– 19 540,68
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Sicily Region — Pomilio Blumm contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 11 263,30	0,00	– 11 263,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2015	Sicily Region — Pomilio Blumm contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 16 173,40	0,00	– 16 173,40
	Rural Development EAFRD (2014-2020) Investment — public beneficiaries	2016	Sicily Region — Pomilio Blumm contract: public procurement — failure to describe the award criteria with sufficient detail and deficient audit trail concerning the scoring given to each bid	ONE OFF		EUR	– 8 607,11	0,00	– 8 607,11
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	Sicily Region — Sviluppo Italia Sicilia contract: failure to check the eligibility of the costs of the operation	ONE OFF		EUR	– 61 834,52	0,00	– 61 834,52
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Sicily Region — Sviluppo Italia Sicilia contract: failure to check the eligibility of the costs of the operation	ONE OFF		EUR	– 68 941,41	0,00	– 68 941,41
					Total IT:	**EUR**	**– 1 249 487,37**	**– 31 844,68**	**– 1 217 642,69**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LT	Cross Compliance	2012	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2012	FLAT RATE	2,00 %	EUR	– 2 462,79	0,00	– 2 462,79

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross Compliance	2013	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2012	FLAT RATE	2,00 %	EUR	– 72 101,54	0,00	– 72 101,54
	Cross Compliance	2013	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2013	FLAT RATE	2,00 %	EUR	– 837,95	0,00	– 837,95
	Cross Compliance	2014	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2013	FLAT RATE	2,00 %	EUR	– 92 752,91	0,00	– 92 752,91
	Cross Compliance	2014	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2014	FLAT RATE	2,00 %	EUR	– 1 734,13	0,00	– 1 734,13
	Cross Compliance	2015	Deficiencies in (a) scope and extent of controls, (b) application of penalties, (c) sampling and monitoring — Pillar II — CY 2014	FLAT RATE	2,00 %	EUR	– 90 987,07	0,00	– 90 987,07
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	5,00 %	EUR	– 1 756 486,46	– 37 393,69	– 1 719 092,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	10,00 %	EUR	– 1 040 377,83	– 4 922,34	– 1 035 455,49
	Rural Development EAFRD Investment — private beneficiaries	2014	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	5,00 %	EUR	– 1 517 262,55	– 77 625,07	– 1 439 637,48
	Rural Development EAFRD Investment — private beneficiaries	2014	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	10,00 %	EUR	– 1 313 648,60	– 15 089,25	– 1 298 559,35
	Rural Development EAFRD Investment — private beneficiaries	2015	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	5,00 %	EUR	– 1 402 455,04	0,00	– 1 402 455,04
	Rural Development EAFRD Investment — private beneficiaries	2015	deficiencies in verification of eligibility of the applicant and the reasonableness of costs and in the scope of OTSC	FLAT RATE	10,00 %	EUR	– 167 616,81	– 15 404,74	– 152 212,07
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	verification of eligibility of applicant	ONE OFF		EUR	– 797 096,99	0,00	– 797 096,99
	Rural Development EAFRD Investment — private beneficiaries	2014	verification of eligibility of applicant	ONE OFF		EUR	– 1 703 393,84	0,00	– 1 703 393,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	verification of eligibility of applicant	ONE OFF		EUR	– 154 047,36	0,00	– 154 047,36
	Rural Development EAFRD Investment — public beneficiaries	2014	verification of eligibility of investment	ONE OFF		EUR	– 43 755,49	0,00	– 43 755,49
					Total LT:	**EUR**	**– 10 157 017,36**	**– 150 435,09**	**– 10 006 582,27**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LU	Cross Compliance	2014	CY 2013: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 7 338,14	0,00	– 7 338,14
	Cross Compliance	2015	CY 2014: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 1 225,38	0,00	– 1 225,38
	Cross Compliance	2016	CY 2015: Weaknasses in SMR 11 and sanctioning level.	ONE OFF		EUR	– 2,82	0,00	– 2,82
					Total LU:	**EUR**	**– 8 566,34**	**0,00**	**– 8 566,34**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LV	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Insufficient implementation of sanctions + SME check	ONE OFF		EUR	– 213 592,44	0,00	– 213 592,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Insufficient implementation of sanctions + SME check	ONE OFF		EUR	– 114 193,83	0,00	– 114 193,83
	Rural Development EAFRD Investment — private beneficiaries	2014	SME check insufficient — headcount	ONE OFF		EUR	– 296 320,75	0,00	– 296 320,75
					Total LV:	**EUR**	**– 624 107,02**	**0,00**	**– 624 107,02**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	1. Non-deduction of unclaimed statutory pension (Finding 1.)	ESTIMATED BY PERCENTAGE	14,51 %	EUR	– 3 327 453,25	– 1 011 804,53	– 2 315 648,72
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	1. Non-deduction of unclaimed statutory pension (Finding 1.)	ESTIMATED BY PERCENTAGE	14,51 %	EUR	– 10 133 272,65	– 3 001 697,73	– 7 131 574,92
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	1. Non-deduction of unclaimed statutory pension (Finding 1.)	ESTIMATED BY PERCENTAGE	17,07 %	EUR	– 35 693 490,85	– 8 987 525,67	– 26 705 965,18
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	1. Non-deduction of unclaimed statutory pension (Finding 1.)	ESTIMATED BY PERCENTAGE	17,07 %	EUR	– 11 900 888,18	0,00	– 11 900 888,18

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2012	2. Non-verification of voting rights on the second level (Finding 3)	FLAT RATE	5,00 %	EUR	– 130 548,63	0,00	– 130 548,63
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	2. Non-verification of voting rights on the second level (Finding 3)	FLAT RATE	5,00 %	EUR	– 1 217 145,33	– 7 306,66	– 1 209 838,67
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2014	2. Non-verification of voting rights on the second level (Finding 3)	FLAT RATE	5,00 %	EUR	– 1 170 840,37	0,00	– 1 170 840,37
	Rural Development EAFRD Axis 1 — Measures with flat rate support	2015	2. Non-verification of voting rights on the second level (Finding 3)	FLAT RATE	5,00 %	EUR	– 1 585 921,87	0,00	– 1 585 921,87
	Rural Development EAFRD Axis 1 — Measures with flat rate support (2007-2013)	2013	3. Creation of artificial conditions (Finding 2)	ONE OFF		EUR	– 146 133,24	0,00	– 146 133,24
	Certification	2015	Financial errors in the EAFRD Non-IACS population	ONE OFF		EUR	– 107 758,42	0,00	– 107 758,42
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	Non-verification of voting rights in the second level	FLAT RATE	5,00 %	EUR	– 446 416,62	0,00	– 446 416,62
					Total PL:	**EUR**	**– 65 859 869,41**	**– 13 008 334,59**	**– 52 851 534,82**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Investment — private beneficiaries	2015	Non eligible beneficiaries — semi large enterprises — Registered as irregularities	ONE OFF		EUR	– 45 116,66	0,00	– 45 116,66
	Rural Development EAFRD Investment — private beneficiaries	2014	Non eligible beneficiaries — semi large enterprises — Registered as irregularities	ONE OFF		EUR	– 114 524,57	– 471,23	– 114 053,34
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2013	Non eligible beneficiaries — Semi Large Enterprises — Registered as irregularities	ONE OFF		EUR	– 672 906,57	– 13 458,13	– 659 448,44
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2011	Non eligible beneficiary — Semi Large Enterprise — Registered as irregularities	ONE OFF		EUR	– 199 422,47	– 3 988,45	– 195 434,02
	Rural Development EAFRD Axis 1+3 — Investment orientated measures (2007-2013)	2012	Non eligible beneficiary — Semi Large Enterprises — Registered as irregularities	ONE OFF		EUR	– 372 136,66	– 5 464,68	– 366 671,98
					Total PT:	**EUR**	**– 1 404 106,93**	**– 23 382,49**	**– 1 380 724,44**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Certification	2013	EAFRD IACS: MLE	ONE OFF		EUR	– 7 649 254,28	0,00	– 7 649 254,28
	Certification	2013	EAFRD non-IACS: Most Likely Error	ONE OFF		EUR	– 17 157 152,02	– 2 791 049,08	– 14 366 102,94
					Total RO:	**EUR**	**– 24 806 406,30**	**– 2 791 049,08**	**– 22 015 357,22**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Certification	2015	EAFRD FY2015 Financial errors in EAFRD non-IACS	ONE OFF		EUR	– 103 755,53	– 31 929,31	– 71 826,22
					Total SE:	**EUR**	**– 103 755,53**	**– 31 929,31**	**– 71 826,22**

Currency	Amount	Deductions	Financial Impact
EUR	– 136 006 906,22	– 16 314 974,86	– 119 691 931,36