COMMISSION IMPLEMENTING DECISION (EU) 2018/1841

of 16 November 2018

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(2018) 7424)

(Only the Croatian, Czech, Dutch, English, French, German, Greek, Hungarian, Italian, 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 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 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 21 September 2018,

([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(2018)5554158

HAS ADOPTED THIS DECISION:

Article 1

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

Article 2

This Decision is addressed to the Kingdom of Belgium, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, Hungary, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Slovak Republic, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 16 November 2018.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX

Decision: 58

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Cross-compliance	2010	Reimbursement following judgment in case T-505/15	FLAT RATE	2,00 %	EUR	12 689,17	0,00	12 689,17
	Cross-compliance	2011	Reimbursement following judgment in case T-505/15	FLAT RATE	2,00 %	EUR	40 798,58	0,00	40 798,58
					Total HU:	**EUR**	**53 487,75**	**0,00**	**53 487,75**

Currency	Amount	Deductions	Financial Impact
EUR	53 487,75	0,00	53 487,75

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Wine - Restructuring	2010	Reimbursement following judgment in case C-4/17P	ONE OFF		EUR	690 350,42	0,00	690 350,42
	Wine - Restructuring	2011	Reimbursement following judgment in case C-4/17P	ONE OFF		EUR	865 307,63	0,00	865 307,63
	Wine - Restructuring	2012	Reimbursement following judgment in case C-4/17P	ONE OFF		EUR	567 540,99	0,00	567 540,99
					Total CZ:	**EUR**	**2 123 199,04**	**0,00**	**2 123 199,04**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Cross-compliance	2010	Reimbursement following judgment in case T-505/15	FLAT RATE	2,00 %	EUR	331 308,92	0,00	331 308,92
	Cross-compliance	2011	Reimbursement following judgment in case T-505/15	FLAT RATE	2,00 %	EUR	169 536,16	0,00	169 536,16
					Total HU:	**EUR**	**500 845,08**	**0,00**	**500 845,08**

Currency	Amount	Deductions	Financial Impact
EUR	2 624 044,12	0,00	2 624 044,12

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Certification	2016	CEB/2017/002/AT export refunds debt management	ONE OFF		EUR	– 560 013,80	0,00	– 560 013,80
	Entitlements	2016	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - BPS	ONE OFF		EUR	– 11 131,04	0,00	– 11 131,04
	Entitlements	2017	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - BPS	ESTIMATED BY PERCENTAGE	0,47 %	EUR	– 342 311,27	0,00	– 342 311,27
	Decoupled Direct Aids	2016	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - Greening	ONE OFF		EUR	– 9 144,07	0,00	– 9 144,07
	Decoupled Direct Aids	2017	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - Greening & YF	ESTIMATED BY PERCENTAGE	0,47 %	EUR	– 161 606,01	0,00	– 161 606,01

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2017	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - VCS	ESTIMATED BY PERCENTAGE	0,47 %	EUR	– 6 670,62	0,00	– 6 670,62
	Entitlements	2016	Value of PE allocated in 2015 too high - Art (26) of R.1307/2013 - Impact on BPS	ONE OFF		EUR	– 153 513,73	0,00	– 153 513,73
	Entitlements	2017	Value of PE allocated in 2015 too high - Art (26) of R.1307/2013 - Impact on BPS	ONE OFF		EUR	– 108 909,33	0,00	– 108 909,33
	Decoupled Direct Aids	2016	Value of PE allocated in 2015 too high - Art (26) of R.1307/2013 - Impact on Greening	ONE OFF		EUR	– 69 228,19	0,00	– 69 228,19
	Decoupled Direct Aids	2017	Value of PE allocated in 2015 too high - Art (26) of R.1307/2013 - Impact on Greening	ONE OFF		EUR	– 49 113,49	0,00	– 49 113,49
					Total AT:	**EUR**	**– 1 471 641,55**	**0,00**	**– 1 471 641,55**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Certification	2016	Known error	ONE OFF		EUR	– 1 146 110,05	0,00	– 1 146 110,05
	Certification	2016	MLE EAGF IACS for FY 2016	ESTIMATED BY AMOUNT		EUR	– 503 815,42	0,00	– 503 815,42
	Certification	2016	MLE EAGF NON-IACS for FY 2016	ESTIMATED BY AMOUNT		EUR	– 24 246,22	0,00	– 24 246,22
					Total BE:	**EUR**	**– 1 674 171,69**	**0,00**	**– 1 674 171,69**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2016	EAGF - audit case no 24	ONE OFF		EUR	– 130,09	0,00	– 130,09
	Certification	2016	EAGF - audit case no 31	ONE OFF		EUR	– 169,23	0,00	– 169,23
	Certification	2016	EAGF - audit case no 4	ONE OFF		EUR	– 413,58	0,00	– 413,58
					Total DE:	**EUR**	**– 712,90**	**0,00**	**– 712,90**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2016	EAGF random errors	ONE OFF		EUR	– 15 926,15	0,00	– 15 926,15
	Certification	2016	Known error EAGF	ONE OFF		EUR	– 51,52	0,00	– 51,52
	Decoupled Direct Aids	2016	Late classical controls - claim year 2015	ONE OFF		EUR	– 28 661,51	0,00	– 28 661,51
	Certification	2016	Random errors EAGF	ONE OFF		EUR	– 155 560,07	0,00	– 155 560,07
	Decoupled Direct Aids	2016	Risk based sample - CwRS CY2015	FLAT RATE	5,00 %	EUR	– 194 370,47	0,00	– 194 370,47
	Decoupled Direct Aids	2017	Risk based sample - CwRS CY2016	FLAT RATE	5,00 %	EUR	– 131 651,65	0,00	– 131 651,65
					Total ES:	**EUR**	**– 526 221,37**	**0,00**	**– 526 221,37**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Voluntary Coupled Support	2016	CY 2015 - Measure 7, 30 and 24	ONE OFF		EUR	– 6 287 259,89	0,00	– 6 287 259,89

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2017	CY 2016 - VCS M30	ONE OFF		EUR	– 31 114,24	0,00	– 31 114,24
	Voluntary Coupled Support	2017	CY 2016 - VCS M7	ONE OFF		EUR	– 28 400 982,41	0,00	– 28 400 982,41
	Cross-compliance	2014	DP (SMR 1, 2, 5 not checked)	FLAT RATE	2,00 %	EUR	– 15 559 062,85	– 403 995,73	– 15 155 067,12
	Cross-compliance	2013	Wine (SMR 1, 2, 5 not checked)	FLAT RATE	2,00 %	EUR	– 146 334,72	0,00	– 146 334,72
					Total FR:	**EUR**	**– 50 424 754,11**	**– 403 995,73**	**– 50 020 758,38**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Cross-compliance	2015	DP - CY 2014 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 3 864 246,24	– 77 151,09	– 3 787 095,15
	Cross-compliance	2016	DP - CY 2015 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 3 820 007,23	– 1 269 622,79	– 2 550 384,44
	Cross-compliance	2017	DP CY 2016	FLAT RATE	2,00 %	EUR	– 3 881 716,38	– 1 261 994,04	– 2 619 722,34
					Total GB:	**EUR**	**– 11 565 969,85**	**– 2 608 767,92**	**– 8 957 201,93**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Entitlements	2017	Active farmer requirement - connected companies - CY 2016	ONE OFF		EUR	– 19 734,00	0,00	– 19 734,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Entitlements	2016	CY 2015 - farmers receiving PE from NR on the basis of area leased in 2010 - BPS	FLAT RATE	10,00 %	EUR	– 45 625,62	0,00	– 45 625,62
	Decoupled Direct Aids	2016	CY 2015 - Farmers receiving PE from NR on the basis of area leased in 2010 - GREENING	FLAT RATE	10,00 %	EUR	– 21 809,05	0,00	– 21 809,05
	Decoupled Direct Aids	2016	CY 2015 - Farmers receiving PE from NR on the basis of area leased in 2010 - YF	FLAT RATE	10,00 %	EUR	– 1 147,73	0,00	– 1 147,73
	Entitlements	2016	CY 2015 - Farmers who did not declare sufficient eligible area for conversion - BPS	ONE OFF		EUR	– 23 681,89	0,00	– 23 681,89
	Decoupled Direct Aids	2016	CY 2015 - Farmers who did not declare sufficient eligible land for conversion - GREENING	ONE OFF		EUR	– 11 319,95	0,00	– 11 319,95
	Entitlements	2017	CY 2016 - Farmers receiving PE from NR on the basis of area leased in 2010 - BPS	FLAT RATE	10,00 %	EUR	– 47 341,78	0,00	– 47 341,78
	Decoupled Direct Aids	2017	CY 2016 - Farmers receiving PE from NR on the basis of area leased in 2010 - GREENING	FLAT RATE	10,00 %	EUR	– 23 339,50	0,00	– 23 339,50

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Entitlements	2017	CY 2016 - Farmers who did not declare sufficient eligible land for conversion - BPS	ONE OFF		EUR	– 19 336,09	0,00	– 19 336,09
	Decoupled Direct Aids	2017	CY 2016 - Farmers who did not declare sufficient eligible land for conversion - GREENING	ONE OFF		EUR	– 9 532,69	0,00	– 9 532,69
	Decoupled Direct Aids	2016	Weaknesses in LPIS Update	FLAT RATE	2,00 %	EUR	– 12 342 563,07	0,00	– 12 342 563,07
	Decoupled Direct Aids	2017	Weaknesses in LPIS Update	FLAT RATE	2,00 %	EUR	– 12 060 282,13	0,00	– 12 060 282,13
	Decoupled Direct Aids	2017	Weakness in Greening controls	ONE OFF		EUR	– 385,10	– 134,79	– 250,31
	Decoupled Direct Aids	2016	Weakness in the OTSC control of parcels BPS	ONE OFF		EUR	– 541 695,17	– 189 593,31	– 352 101,86
	Decoupled Direct Aids	2017	Weakness in the OTSC control of parcels BPS	ONE OFF		EUR	– 148 063,37	– 51 822,18	– 96 241,19
					Total GR:	**EUR**	**– 25 315 857,14**	**– 241 550,28**	**– 25 074 306,86**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HR	Clearance of Accounts - Financial Clearance	2016	Errors identified by the CB in the context of financial clearance (EAGF)	ONE OFF		EUR	– 106,70	0,00	– 106,70
					Total HR:	**EUR**	**– 106,70**	**0,00**	**– 106,70**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Certification	2016	EAGF - Financial error	ONE OFF		EUR	– 354 521,31	0,00	– 354 521,31
	Certification	2014	EAGF - Known error (FY2014)	ONE OFF		EUR	– 411 055,08	0,00	– 411 055,08
	Certification	2015	EAGF - Known error (FY2015)	ONE OFF		EUR	– 229 160,00	0,00	– 229 160,00
					Total HU:	**EUR**	**– 994 736,39**	**0,00**	**– 994 736,39**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Certification	2016	Known errors for EAGF identified by the CB	ONE OFF		EUR	– 58 736,48	0,00	– 58 736,48
					Total IT:	**EUR**	**– 58 736,48**	**0,00**	**– 58 736,48**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Fruit and Vegetables - Exceptional support measures	2015	Deficiency 1 in the checks to establish eligibility of the aid (key control): aid paid directly to PO members	ONE OFF		EUR	– 862 313,80	0,00	– 862 313,80
	Fruit and Vegetables - Exceptional support measures	2016	Deficiency 1 in the checks to establish eligibility of the aid (key control): aid paid directly to PO members	ONE OFF		EUR	– 626 391,41	0,00	– 626 391,41

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Exceptional support measures	2015	Deficiency 2 in the checks to establish eligibility of the aid (key control): change of operation after notification. R. 932.2014 only.	ONE OFF		EUR	– 1 225 249,40	0,00	– 1 225 249,40
	Fruit and Vegetables - Pre-recognised Producer Groups	2015	Known error in the EAGF non-IACS population	ONE OFF		EUR	– 20 800 842,75	– 20 800 842,75	0,00
					Total PL:	**EUR**	**– 23 514 797,36**	**– 20 800 842,75**	**– 2 713 954,61**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Cross-compliance	2014	DP - CY 2013 - Deficient checks of SMRs 2, 7, 8, 9, 11, 12, 16-18 - Missing GAEC 'Crop rotation' - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 378 534,63	– 1 984,14	– 376 550,49
	Cross-compliance	2015	DP - CY 2014 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Missing GAEC 'Crop rotation' - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 3 117 345,35	– 103 874,64	– 3 013 470,71
	Cross-compliance	2016	DP - CY 2015 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 3 042 569,54	– 78 338,31	– 2 964 231,23
	Cross-compliance	2017	DP - CY 2016 - Tolerances and leniency of the sanctioning system	ONE OFF		EUR	– 152 766,08	0,00	– 152 766,08

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	Wine - CY 2015 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 215 486,92	– 4 309,74	– 211 177,18
	Cross-compliance	2015	Wine - CY 2015 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 35 761,53	– 715,23	– 35 046,30
					Total PT:	**EUR**	**– 6 942 464,05**	**– 189 222,06**	**– 6 753 241,99**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Absence and one off	FLAT RATE	5,00 %	EUR	– 219 136,75	– 36 866,25	– 182 270,50
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Absence and one off	ONE OFF		EUR	– 737 325,02	0,00	– 737 325,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Absence and one off	FLAT RATE	5,00 %	EUR	– 235 899,86	– 36 510,52	– 199 389,34
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Absence and one off	ONE OFF		EUR	– 730 210,41	0,00	– 730 210,41
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Absence and one off	FLAT RATE	5,00 %	EUR	– 138 560,74	– 4 203,58	– 134 357,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Absence and one off	ONE OFF		EUR	– 84 071,64	0,00	– 84 071,64
					Total SE:	**EUR**	**– 2 145 204,42**	**– 77 580,35**	**– 2 067 624,07**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Cross-compliance	2015	DP - CY 2014 - Deficient scope of checks of GAEC 5	FLAT RATE	5,00 %	EUR	– 14 259,15	– 42,85	– 14 216,30
	Cross-compliance	2015	DP - CY 2014 - Leniency of the sanctioning system	ONE OFF		EUR	– 1 063 858,34	0,00	– 1 063 858,34
	Cross-compliance	2016	DP - CY 2015 - Deficient scope of checks of GAEC 5	FLAT RATE	5,00 %	EUR	– 5 536,83	– 38,61	– 5 498,22
	Cross-compliance	2016	DP - CY 2015 - Leniency of the sanctioning system	ONE OFF		EUR	– 1 176 670,25	0,00	– 1 176 670,25
	Cross-compliance	2017	DP - CY 2016 - Deficient scope of checks of GAEC 5	FLAT RATE	5,00 %	EUR	– 9 990,33	– 87,11	– 9 903,22
	Cross-compliance	2017	DP - CY 2016 - Leniency of the sanctioning system	ONE OFF		EUR	– 1 407 765,37	0,00	– 1 407 765,37
					Total SK:	**EUR**	**– 3 678 080,27**	**– 168,57**	**– 3 677 911,70**

Currency	Amount	Deductions	Financial Impact
EUR	– 128 313 454,28	– 24 322 127,66	– 103 991 326,62

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2016	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - EAFRD	ONE OFF		EUR	– 7 474,30	0,00	– 7 474,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2017	Deficiency regarding active farmer status under Art. 9(2) of R.1307/2013 - EAFRD	ESTIMATED BY PERCENTAGE	0,47 %	EUR	– 201 955,26	0,00	– 201 955,26
					Total AT:	**EUR**	**– 209 429,56**	**0,00**	**– 209 429,56**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Certification	2016	Known error EARDF for FY 2016	ONE OFF		EUR	– 630 956,00	0,00	– 630 956,00
	Certification	2016	MLE EARDF IACS FOR FY 2016	ESTIMATED BY AMOUNT		EUR	– 24 973,87	0,00	– 24 973,87
	Certification	2016	MLE EARDF NON-IACS FOR FY 2016	ESTIMATED BY AMOUNT		EUR	– 430,80	0,00	– 430,80
					Total BE:	**EUR**	**– 656 360,67**	**0,00**	**– 656 360,67**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	1a-Individual error in public procurement (File 2) - Calculated correction (10 %)	ONE OFF		EUR	– 981,31	0,00	– 981,31
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	1a-Individual error in public procurement (File 2) - Calculated correction (10 %)	ONE OFF		EUR	– 1 552,36	0,00	– 1 552,36
	Rural Development EAFRD Leader	2015	1b-Individual error in public procurement (File 2) - Calculated correction (10 %)	ONE OFF		EUR	– 1 672,70	0,00	– 1 672,70

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2010	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 2 568,80	0,00	– 2 568,80
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2011	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 2 115,88	0,00	– 2 115,88
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2012	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 902,46	0,00	– 902,46
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2013	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 902,46	0,00	– 902,46
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 1 216,80	0,00	– 1 216,80
	Rural Development EAFRD Leader	2015	2a-Individual error in public procurement (File 7) - Calculated correction (10 %)	ONE OFF		EUR	– 1 401,01	0,00	– 1 401,01
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	3a-Deficiencies in administrative checks on public procurement	FLAT RATE	3,00 %	EUR	– 69 095,14	0,00	– 69 095,14
	Rural Development EAFRD Leader	2015	3b-Deficiencies in administrative checks on public procurement	FLAT RATE	3,00 %	EUR	– 559 669,26	– 1 557,83	– 558 111,43
	Rural Development EAFRD Leader	2016	3b-Deficiencies in administrative checks on public procurement	FLAT RATE	3,00 %	EUR	– 365 056,56	– 6 266,59	– 358 789,97
	Certification	2016	EAFRD IACS - audit case no 11	ONE OFF		EUR	– 607,28	0,00	– 607,28
	Certification	2016	EAFRD IACS - audit case no 129	ONE OFF		EUR	– 16 831,09	0,00	– 16 831,09

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2016	EAFRD IACS - audit case no 6	ONE OFF		EUR	– 477,71	0,00	– 477,71
	Certification	2016	EAFRD IACS - audit case no 71	ONE OFF		EUR	– 119,73	0,00	– 119,73
	Certification	2016	EAFRD non-IACS - audit case no 2	ONE OFF		EUR	– 35 831,00	0,00	– 35 831,00
	Certification	2016	EAFRD non-IACS - audit case no 27	ONE OFF		EUR	– 4 396,50	0,00	– 4 396,50
	Certification	2016	EAFRD non-IACS - audit case no 34	ONE OFF		EUR	– 1 432,51	0,00	– 1 432,51
	Certification	2016	EAFRD non-IACS - audit case no 43	ONE OFF		EUR	– 23 887,00	0,00	– 23 887,00
	Certification	2016	EAFRD non-IACS - audit case no 51	ONE OFF		EUR	– 848,29	0,00	– 848,29
					Total DE:	**EUR**	**– 1 091 565,85**	**– 7 824,42**	**– 1 083 741,43**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD investment - private beneficiaries	2016	Deficiencies in checks of the reasonableness of the costs for M123 (FY2016 transitional)	FLAT RATE	5,00 %	EUR	– 2 229,43	0,00	– 2 229,43
	Rural Development EAFRD investment - private beneficiaries	2015	Deficiencies in the evaluation of the reasonableness of the costs for M123 (FY 2015)	FLAT RATE	5,00 %	EUR	– 126 999,41	0,00	– 126 999,41

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2015	Deficiencies in the evaluation of the reasonableness of the costs for M123 (FY2016)	FLAT RATE	5,00 %	EUR	– 17 905,78	0,00	– 17 905,78
	Certification	2016	EAFRD known errors	ONE OFF		EUR	– 46 723,27	0,00	– 46 723,27
	Rural Development EAFRD investment - private beneficiaries	2016	Insufficient quality of expost checks (M121)	ONE OFF		EUR	– 33 740,92	0,00	– 33 740,92
	Certification	2016	Known errors for EAFRD - EUR 56 200,38	ONE OFF		EUR	– 56 200,38	0,00	– 56 200,38
	Certification	2016	MLE for EAFRD EUR 17 124,08	ESTIMATED BY AMOUNT		EUR	– 17 124,08	0,00	– 17 124,08
	Certification	2016	random errors EAFRD	ONE OFF		EUR	– 2 390,50	0,00	– 2 390,50
	Rural Development EAFRD investment - private beneficiaries	2015	Verfication of the payment claim	ONE OFF		EUR	– 91 814,57	0,00	– 91 814,57
					Total ES:	**EUR**	**– 395 128,34**	**0,00**	**– 395 128,34**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2016	CEB/2017/046/FR - extrapolated error in EAFRD	ESTIMATED BY AMOUNT		EUR	– 1 768,57	0,00	– 1 768,57
	Certification	2016	CEB/2017/046/FR - known errors in EAFRD	ONE OFF		EUR	– 27 977,00	0,00	– 27 977,00
	Cross-compliance	2013	RD (SMR 1, 2, 5 not checked)	FLAT RATE	2,00 %	EUR	– 532 897,40	– 489 608,41	– 43 288,99

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	RD (SMR 1, 2, 5 not checked)	FLAT RATE	2,00 %	EUR	– 668 690,92	0,00	– 668 690,92
					Total FR:	**EUR**	**– 1 231 333,89**	**– 489 608,41**	**– 741 725,48**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Rural Development EAFRD investment - private beneficiaries	2015	Lack of audit trail in relation to in-situ visits - FY2015 - Measure 216	FLAT RATE	3,00 %	EUR	– 10 380,46	0,00	– 10 380,46
	Rural Development EAFRD forestry measures	2015	Lack of audit trail in relation to in-situ visits - FY2015 - Measure 221.	FLAT RATE	10,00 %	EUR	– 13 254,64	0,00	– 13 254,64
	Rural Development EAFRD forestry measures	2015	Lack of audit trail in relation to in-situ visits - FY2015 - Measure 227.	FLAT RATE	10,00 %	EUR	– 148 643,71	0,00	– 148 643,71
	Rural Development EAFRD investment - private beneficiaries	2016	Lack of audit trail in relation to in-situ visits - FY2016 - Measure 216 paid under M04 of the new programming period.	FLAT RATE	3,00 %	EUR	– 7 565,26	0,00	– 7 565,26
	Rural Development EAFRD investment - private beneficiaries	2017	Lack of audit trail in relation to in-situ-visits - FY2017 - Measure 216 paid under M04 of the new programming period.	FLAT RATE	3,00 %	EUR	– 726,75	0,00	– 726,75
	Rural Development EAFRD measures subject to IACS	2016	M10: Lack of systematic cross-checks against animal databases to assess the requirement on livestock density and lack of livestock assessment on the spot - CY2015	FLAT RATE	10,00 %	EUR	– 476 492,21	0,00	– 476 492,21

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2016	M14: Lack of systematic cross-checks against animal databases to assess the requirement on livestock density, lack of livestock assessment on the spot and penalty system not compliant - CY2015	FLAT RATE	10,00 %	EUR	– 20 700,00	0,00	– 20 700,00
	Rural Development EAFRD forestry measures	2016	M221/M08: Lack of administrative check regarding the income-foregone payments - CY2015	FLAT RATE	10,00 %	EUR	– 23 435,00	0,00	– 23 435,00
	Rural Development EAFRD forestry measures	2017	M221/M08: Lack of administrative check regarding the income-foregone payments CY2016	FLAT RATE	10,00 %	EUR	– 23 435,00	0,00	– 23 435,00
	Cross-compliance	2014	RD - CY 2014 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 501 789,15	0,00	– 501 789,15
	Cross-compliance	2015	RD - CY 2014 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 397 720,77	0,00	– 397 720,77
	Cross-compliance	2015	RD - CY 2015 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 253 812,96	– 257,81	– 253 555,15
	Cross-compliance	2016	RD - CY 2015 - Deficient OTSC	FLAT RATE	2,00 %	EUR	– 410 094,33	0,00	– 410 094,33
	Rural Development EAFRD investment - private beneficiaries	2015	Self-declaration for payments including VAT - FY2015 - Measure 216.	ONE OFF		EUR	– 88 233,89	0,00	– 88 233,89
					Total GB:	**EUR**	**– 2 376 284,13**	**– 257,81**	**– 2 376 026,32**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	LPIS weakness	ONE OFF		EUR	– 2 397 552,06	0,00	– 2 397 552,06
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	LPIS weakness	ONE OFF		EUR	– 805 546,96	0,00	– 805 546,96
					Total GR:	**EUR**	**– 3 203 099,02**	**0,00**	**– 3 203 099,02**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HR	Rural Development EAFRD measures subject to IACS	2016	Appropriate checks to ensure that application fulfil all eligibility criteria as laid down in the EU legislation and in the RDP of the Member State or region (M10 - M11 - CY2015 and 2016 - FY2016)	ONE OFF		EUR	– 101 099,73	– 45 886,85	– 55 212,88
	Clearance of Accounts - Financial Clearance	2016	Known error detected by CB in the context of financial clearance (EAFRD IACS)	ONE OFF		EUR	– 53 125,78	0,00	– 53 125,78
					Total HR:	**EUR**	**– 154 225,51**	**– 45 886,85**	**– 108 338,66**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Certification	2016	EAFRD - Financial error	ONE OFF		EUR	– 50,02	0,00	– 50,02

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2016	EAFRD - Known error	ONE OFF		EUR	– 419 402,55	0,00	– 419 402,55
	Rural Development EAFRD investment - private beneficiaries	2015	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 2 117,92	– 2 117,92	0,00
	Rural Development EAFRD investment - public beneficiaries	2015	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 15 280,22	– 15 280,22	0,00
	Rural Development EAFRD Measures with flat-rate support	2015	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 12 762,94	– 12 762,94	0,00
	Rural Development EAFRD investment - private beneficiaries	2016	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 846,96	– 838,29	– 8,67
	Rural Development EAFRD investment - public beneficiaries	2016	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 68 740,57	– 11 603,59	– 57 136,98
	Rural Development EAFRD Measures with flat-rate support	2016	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 15 242,66	– 3 610,66	– 11 632,00
	Rural Development EAFRD investment - private beneficiaries	2017	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 179,34	0,00	– 179,34
	Rural Development EAFRD investment - public beneficiaries	2017	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 249,97	0,00	– 249,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2017	Incompliances with respect to the public procurement rules	ESTIMATED BY PERCENTAGE	0,10 %	EUR	– 22,75	0,00	– 22,75
					Total HU:	**EUR**	**– 534 895,90**	**– 46 213,62**	**– 488 682,28**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Certification	2016	FINANCIAL ERRORS DETECTED BY THE CB	ONE OFF		EUR	– 289 762,08	0,00	– 289 762,08
					Total IE:	**EUR**	**– 289 762,08**	**0,00**	**– 289 762,08**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.1.	FLAT RATE	2,00 %	EUR	– 16 181,19	0,00	– 16 181,19
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.1.	FLAT RATE	2,00 %	EUR	– 15 722,34	0,00	– 15 722,34
	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.2.	FLAT RATE	2,00 %	EUR	– 11 965,46	0,00	– 11 965,46
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.2.	FLAT RATE	2,00 %	EUR	– 11 626,16	0,00	– 11 626,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.3.	FLAT RATE	2,00 %	EUR	– 2 414,45	0,00	– 2 414,45
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 10 - Operation 10.1.3.	FLAT RATE	2,00 %	EUR	– 2 345,98	0,00	– 2 345,98
	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 11 - Operation 11.1.1.	FLAT RATE	2,00 %	EUR	0,00	0,00	0,00
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 11 - Operation 11.1.1.	FLAT RATE	2,00 %	EUR	– 806,75	0,00	– 806,75
	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 11 - Operation 11.2.1.	FLAT RATE	2,00 %	EUR	0,00	0,00	0,00
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 11 - Operation 11.2.1.	FLAT RATE	2,00 %	EUR	– 1 666,15	0,00	– 1 666,15
	Rural Development EAFRD measures subject to IACS	2016	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 13 - Operation 13.1.1.	FLAT RATE	2,00 %	EUR	– 56 267,29	0,00	– 56 267,29
	Rural Development EAFRD measures subject to IACS	2017	Absence of evidence of the calculation of livestock density during on-the-spot checks - FY2016 - Measure 13 - Operation 13.1.1.	FLAT RATE	2,00 %	EUR	– 26 678,19	0,00	– 26 678,19
					Total IT:	**EUR**	**– 145 673,96**	**0,00**	**– 145 673,96**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Certification	2015	Financial errors in the EAFRD non-IACS population	ONE OFF		EUR	– 10 244,55	0,00	– 10 244,55
					Total PL:	**EUR**	**– 10 244,55**	**0,00**	**– 10 244,55**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	1-Measure 413 (sub-measures 311, 312, 313): ineligible costs for jobs to be created/maintained	ONE OFF		EUR	– 467 842,77	0,00	– 467 842,77
	Rural Development EAFRD Leader	2015	1-Measure 413 (sub-measures 311, 312, 313): ineligible costs for jobs to be created/maintained	ONE OFF		EUR	– 1 212 190,33	0,00	– 1 212 190,33
	Rural Development EAFRD Leader	2016	1-Measure 413 (sub-measures 311, 312, 313): ineligible costs for jobs to be created/maintained	ONE OFF		EUR	– 94 360,25	0,00	– 94 360,25
	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	2-Measure 413 (sub-measures 311, 312, 313, 323): deficiencies in checks on the reasonableness of costs	FLAT RATE	100,00 %	EUR	– 301 512,95	0,00	– 301 512,95
	Rural Development EAFRD Leader	2015	2-Measure 413 (sub-measures 311, 312, 313, 323): deficiencies in checks on the reasonableness of costs	FLAT RATE	100,00 %	EUR	– 248 459,07	0,00	– 248 459,07
	Rural Development EAFRD Leader	2016	2-Measure 413 (sub-measures 311, 312, 313, 323): deficiencies in checks on the reasonableness of costs	FLAT RATE	100,00 %	EUR	– 57 404,70	0,00	– 57 404,70
	Certification	2015	Clearance of accounts decision for financial year 2015 and Clearance of EAFRD accounts decision related to the last execution year (16.10.2014-31.12.2015) in respect of the 2007-2013 programming period.	ONE OFF		EUR	– 15 000,61	0,00	– 15 000,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	correction RD CY 2013	FLAT RATE	5,00 %	EUR	10 380,28	0,00	10 380,28
	Cross-compliance	2014	correction RD CY 2014	FLAT RATE	5,00 %	EUR	22 589,96	0,00	22 589,96
	Cross-compliance	2015	correction RD CY 2014	FLAT RATE	5,00 %	EUR	98 204,04	0,00	98 204,04
	Cross-compliance	2015	correction RD CY 2015	FLAT RATE	5,00 %	EUR	33 486,89	0,00	33 486,89
	Cross-compliance	2016	correction RD CY 2015	FLAT RATE	5,00 %	EUR	90 178,07	0,00	90 178,07
	Certification	2016	EAFRD - Clearance of accounts decision related to the last execution year (Q5 - 16.10.2014-31.12.2015) in respect of the 2007-2013 programming period.	ONE OFF		EUR	– 3 041 420,01	– 9 024,71	– 3 032 395,30
	Certification	2015	Expenditure declared in the last execution year for Rural Development measure 511 which was not declared in the financial year when the actual payment was made	ESTIMATED BY AMOUNT		EUR	– 939 516,00	0,00	– 939 516,00
	Certification	2016	Extrapolated error for the 5th quarter (Q5 - 16.10.2015-31.12.2015) of the last execution year for the EAFRD non-IACS population (EUR 63 248,59)	ESTIMATED BY AMOUNT		EUR	– 63 248,59	– 21 747,68	– 41 500,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	RD - CY 2013 - Deficient checks of SMRs 2, 7, 8, 9, 11, 12, 16-18 - Missing GAEC 'Crop rotation' - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 129 966,15	0,00	– 129 966,15
	Cross-compliance	2014	RD - CY 2014 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Missing GAEC 'Crop rotation' - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 204 951,05	0,00	– 204 951,05
	Cross-compliance	2015	RD - CY 2014 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Missing GAEC 'Crop rotation' - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 220 275,94	– 881,07	– 219 394,87
	Cross-compliance	2015	RD - CY 2015 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 24 809,88	– 164,16	– 24 645,72
	Cross-compliance	2016	RD - CY 2015 - Deficient checks of SMRs 2, 9, 11, 12, 16-18 - Tolerances and leniency of the sanctioning system	FLAT RATE	5,00 %	EUR	– 1 626 056,75	0,00	– 1 626 056,75
	Certification	2015	The MLE for Q1-Q4 EAFRD population	ESTIMATED BY AMOUNT		EUR	– 2 849 591,00	– 257 376,75	– 2 592 214,25
					Total PT:	**EUR**	**– 11 241 766,81**	**– 289 194,37**	**– 10 952 572,44**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD Investment - public beneficiaries	2014	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 3 923 959,54	0,00	– 3 923 959,54
	Rural Development EAFRD investment - private beneficiaries	2015	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 3 280 175,58	0,00	– 3 280 175,58
	Rural Development EAFRD investment - public beneficiaries	2015	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 2 755 091,05	0,00	– 2 755 091,05
	Rural Development EAFRD Measures with flat-rate support	2015	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 260 292,18	0,00	– 260 292,18
	Rural Development EAFRD investment - private beneficiaries	2016	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 683 995,90	0,00	– 683 995,90
	Rural Development EAFRD investment - public beneficiaries	2016	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 452 827,98	0,00	– 452 827,98
	Rural Development EAFRD Measures with flat-rate support	2016	Several non-compliances with the legal framework on Public Procurement	ESTIMATED BY PERCENTAGE	2,44 %	EUR	– 115 226,97	0,00	– 115 226,97
					Total RO:	**EUR**	**– 11 471 569,20**	**0,00**	**– 11 471 569,20**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	absence of double financing verifications	FLAT RATE	10,00 %	EUR	– 65 461,21	– 21 733,12	– 43 728,09
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	absence of double financing verifications	FLAT RATE	10,00 %	EUR	– 620 898,88	– 15 648,02	– 605 250,86
	Rural Development EAFRD Investment - public beneficiaries	2014	absence of double financing verifications	FLAT RATE	10,00 %	EUR	– 291 505,90	– 86 612,45	– 204 893,45
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	absence of verification of the costs claims	ONE OFF		EUR	– 6 970,99	0,00	– 6 970,99
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	absence of verification of the SME criteria and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 55 086,77	– 18 288,81	– 36 797,96
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	absence of verification of the SME criteria and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 363 222,29	0,00	– 363 222,29
	Rural Development EAFRD Investment - private beneficiaries	2014	absence of verification of the SME criteria and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 245 246,39	– 72 867,78	– 172 378,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2015	absence of verification of the SME criteria and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 64 295,86	0,00	– 64 295,86
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 751,03	0,00	– 751,03
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2009	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 320,70	0,00	– 320,70
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 2 236,29	– 67,59	– 2 168,70
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 113 768,81	– 37 771,25	– 75 997,56
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 472 874,38	0,00	– 472 874,38
	Rural Development EAFRD Investment - private beneficiaries	2014	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 347 992,77	– 103 395,86	– 244 596,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2015	absence of verification of the SME criteria and of risk of double financing and deficiencies in the application of selection criteria and in the assessment of costs reasonableness	FLAT RATE	10,00 %	EUR	– 283 956,93	0,00	– 283 956,93
	Rural Development EAFRD Axis 1 (2007-2013)	2007	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 2 143,59	0,00	– 2 143,59
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 131 152,67	– 87 085,37	– 44 067,30
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 1 241 577,53	– 2 978,52	– 1 238 599,01
	Rural Development EAFRD Investment - private beneficiaries	2014	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 750 589,53	– 442 938,45	– 307 651,08
	Rural Development EAFRD Investment - public beneficiaries	2014	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 845 717,03	– 499 075,16	– 346 641,87
	Rural Development EAFRD investment - private beneficiaries	2015	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 264 235,27	0,00	– 264 235,27
	Rural Development EAFRD investment - public beneficiaries	2015	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 1 632 649,18	28 498,30	– 1 661 147,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2008	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 681,88	0,00	– 681,88
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	deficiencies in the application of selection criteria and concerning the assessment of costs reasonableness	FLAT RATE	5,00 %	EUR	– 490,86	0,00	– 490,86
					Total SE:	**EUR**	**– 7 803 826,74**	**– 1 359 964,08**	**– 6 443 862,66**

Currency	Amount	Deductions	Financial Impact
EUR	– 40 815 166,21	– 2 238 949,56	– 38 576 216,65