DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2018/304

of 27 February 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) 955)

(Only the Danish, Dutch, English, Estonian, French, Greek, Hungarian, Italian, Polish, Portuguese and Spanish texts are authentic)

THE EUROPEAN COMMISSION,

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

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

([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)693441

(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 December 2017,

HAS ADOPTED THIS DECISION:

Article 1

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

Article 2

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 27 February 2018.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX

Decision: 56

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Deficiencies in 2 key controls: 1)'Checks to establish the access to the aid claimed' and 2)'Performance of on-the-spot-checks to the sufficient number'	FLAT RATE	5,00 %	EUR	– 1 401 667,45	0,00	– 1 401 667,45
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiencies in 2 key controls: 1)'Checks to establish the access to the aid claimed' and 2)'Performance of on-the-spot-checks to the sufficient number'	FLAT RATE	5,00 %	EUR	– 3 048 613,14	0,00	– 3 048 613,14
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in 2 key controls: 1)'Checks to establish the access to the aid claimed' and 2)'Performance of on-the-spot-checks to the sufficient number'	FLAT RATE	5,00 %	EUR	– 454 962,80	0,00	– 454 962,80
					Total BE:	**EUR**	**– 4 905 243,39**	**0,00**	**– 4 905 243,39**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CY	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	Deficiencies in key controls on administrative checks to establish eligibility of aid, in the number and quality of OTSC and in checks of the correctness of the aid calculation, including application of penalities	FLAT RATE	25,00 %	EUR	– 743 559,01	– 5 021,96	– 738 537,05
	Cross-compliance	2015	Execution of overlapping amount	FLAT RATE	10,00 %	EUR	0,00	743,15	– 743,15
					Total CY:	**EUR**	**– 743 559,01**	**– 4 278,81**	**– 739 280,20**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Absence in key control: check to establish the access to the aid claimed (amendments) - Operational Programme 2013	FLAT RATE	10,00 %	EUR	– 77 482,99	0,00	– 77 482,99
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Absence in key control: check to establish the access to the aid claimed (amendments) - Operational Programme 2013	FLAT RATE	10,00 %	EUR	– 1 004,19	0,00	– 1 004,19
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Absence in key control: check to establish the access to the aid claimed (amendments) - Operational Programme 2014	FLAT RATE	10,00 %	EUR	– 50 929,21	0,00	– 50 929,21
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Absence in key control: check to establish the access to the aid claimed (amendments) - Operational Programme 2015	FLAT RATE	10,00 %	EUR	– 33 919,75	0,00	– 33 919,75
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Absence in key control: check to establish the access to the aid claimed (amendments) Operational Programme 2016	FLAT RATE	10,00 %	EUR	– 3 746,21	0,00	– 3 746,21
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiency in key controls: Checks to establish the access to the aid claimed (approvals) and performance of on-the-spot checks to the sufficient number-Operational Programme 2014	FLAT RATE	5,00 %	EUR	– 148 588,55	0,00	– 148 588,55
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiency in key controls: Checks to establish the access to the aid claimed (approvals) and performance of on-the-spot checks to the sufficient number-Operational Programme 2015	FLAT RATE	5,00 %	EUR	– 203 788,65	0,00	– 203 788,65

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiency in key controls: check to establish the access to the aid claimed (approvals) and performance of on-the-spot checks to the sufficient number- Operational Programme 2016	FLAT RATE	5,00 %	EUR	– 93 947,04	0,00	– 93 947,04
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Deficiency in key controls: check to establish the access to the aid claimed (approvals) and performance of the on-the-spot checks to the sufficient number- Operational Programme 2013	FLAT RATE	5,00 %	EUR	– 69 031,56	0,00	– 69 031,56
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiency in key controls: check to establish the access to the aid claimed (approvals) and performance of the on-the-spot checks to the sufficient number- Operational Programme 2013	FLAT RATE	5,00 %	EUR	– 894,66	0,00	– 894,66
					Total DK:	**EUR**	**– 683 332,81**	**0,00**	**– 683 332,81**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
EE	Cross-compliance	2014	No check of SMR1 and SMR5 outside natura2000 area and no efficient check of GAEC standard on crop rotation, CY2013	FLAT RATE	2,00 %	EUR	– 165 629,58	– 8,70	– 165 620,88
	Cross-compliance	2015	No efficient check of GAEC standard on crop rotation, CY2014	FLAT RATE	2,00 %	EUR	– 222 292,54	– 48,45	– 222 244,09
	Cross-compliance	2014	Weakness in the evaluation grid for the veterinarian requirements, wrong application of repetition and tolerance applied to missing eartag, CY2013	ONE OFF		EUR	– 5 199,82	0,00	– 5 199,82

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2015	Weakness in the evaluation grid for the veterinarian requirements, wrong application of repetition and tolerance applied to missing eartag, CY2014	ONE OFF		EUR	– 23 685,66	0,00	– 23 685,66
	Cross-compliance	2016	Weakness in the evaluation grid for the veterinarian requirements, wrong application of repetition and tolerance applied to missing eartag, CY2015	ONE OFF		EUR	– 11 745,83	0,00	– 11 745,83
					Total EE:	**EUR**	**– 428 553,43**	**– 57,15**	**– 428 496,28**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Deficiency in check for establishing eligibility of the aid - Autonomous Community Valencia	FLAT RATE	5,00 %	EUR	– 899 575,15	0,00	– 899 575,15
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiency in check for establishing eligibility of the aid - Autonomous Community Valencia	FLAT RATE	5,00 %	EUR	– 772 727,27	0,00	– 772 727,27
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiency in check for establishing eligibility of the aid - Autonomous Community Valencia	FLAT RATE	5,00 %	EUR	– 1 005 671,79	0,00	– 1 005 671,79
	Certification	2015	Known errors on EAGF NON IACS for FY 2015	ONE OFF		EUR	– 38 949,69	0,00	– 38 949,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2016	Missing elements for SMR 16 and 17 (pigs and calves)	FLAT RATE	2,00 %	EUR	– 300 289,12	0,00	– 300 289,12
	Cross-compliance	2013	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 4 571,41	0,00	– 4 571,41
	Cross-compliance	2014	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 817 690,48	– 6 308,46	– 811 382,02
	Cross-compliance	2015	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 795 478,95	0,00	– 795 478,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	Scope and quality of the OTSC Correct applications of administrative penalties	ONE OFF		EUR	– 305 781,24	– 9 506,08	– 296 275,16
	Cross-compliance	2015	Scope and quality of the OTSC Correct applications of administrative penalties	ONE OFF		EUR	– 326 996,52	0,00	– 326 996,52
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Specific costs - Environmental measures - Spain	ONE OFF		EUR	– 2 354 959,99	– 37 337,46	– 2 317 622,53
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Specific costs - Environmental measures - Spain	ONE OFF		EUR	– 1 410 165,94	0,00	– 1 410 165,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Specific costs - Environmental measures - Spain	ONE OFF		EUR	– 1 226 301,84	0,00	– 1 226 301,84
					Total ES:	**EUR**	**– 10 259 159,39**	**– 53 152,00**	**– 10 206 007,39**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2015	Amounts not paid to the beneficiary	ONE OFF		EUR	– 3 582,52	0,00	– 3 582,52
	Scrutiny of transactions	2015	Anomalies from a control not maintained despite the lack of valid evidence in the reply from the beneficiary	ONE OFF		EUR	– 315 360,32	0,00	– 315 360,32
	Certification	2015	Ceiling not applied on an promotion program expense	ONE OFF		EUR	– 1 205,52	0,00	– 1 205,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2015	Dépenses Inéligibles	ONE OFF		EUR	– 43,23	0,00	– 43,23
	Promotion Measures	2016	Dépenses Inéligibles	ONE OFF		EUR	– 2 307,64	0,00	– 2 307,64
	Certification	2015	Error in aid calculation	ONE OFF		EUR	– 26,04	0,00	– 26,04
	Promotion Measures	2011	Marché Public	FLAT RATE	25,00 %	EUR	– 12 847,81	0,00	– 12 847,81
	Promotion Measures	2012	Marché Public	FLAT RATE	25,00 %	EUR	– 28 531,03	0,00	– 28 531,03
	Promotion Measures	2013	Marché Public	FLAT RATE	25,00 %	EUR	– 30 952,82	0,00	– 30 952,82
	Promotion Measures	2014	Marché Public	FLAT RATE	25,00 %	EUR	– 36 623,83	0,00	– 36 623,83
	Promotion Measures	2015	Marché Public	FLAT RATE	25,00 %	EUR	– 33 421,85	0,00	– 33 421,85
	Promotion Measures	2016	Marché Public	FLAT RATE	25,00 %	EUR	– 33 285,15	0,00	– 33 285,15
	Scrutiny of transactions	2015	Reverification tests - difference in amounts calculated	ONE OFF		EUR	– 22,15	0,00	– 22,15
					Total FR:	**EUR**	**– 498 209,91**	**0,00**	**– 498 209,91**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Scrutiny of transactions	2011	Weaknesses in ex-post controls FY2011	FLAT RATE	0,50 %	EUR	– 119 748,86	0,00	– 119 748,86
	Scrutiny of transactions	2012	Weaknesses in ex-post controls FY2012	FLAT RATE	0,50 %	EUR	– 204 033,17	0,00	– 204 033,17

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Scrutiny of transactions	2013	Weaknesses in ex-post controls FY2013	FLAT RATE	0,50 %	EUR	– 166 301,76	0,00	– 166 301,76
	Scrutiny of transactions	2014	Weaknesses in ex-post controls FY2014	FLAT RATE	0,50 %	EUR	– 98 019,80	0,00	– 98 019,80
					Total GR:	**EUR**	**– 588 103,59**	**0,00**	**– 588 103,59**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Cross-compliance	2015	DP - CY 2014 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 29 114,62	– 65,77	– 29 048,85
	Cross-compliance	2016	DP - CY 2014 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 267,75	0,00	– 267,75
	Cross-compliance	2016	DP - CY 2015 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 39 163,32	0,00	– 39 163,32
	Cross-compliance	2017	DP - CY 2015 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 679,35	0,00	– 679,35
	Milk - Schoolmilk	2014	Incomplete on-the-spot checks: weakness in the quality of on the-spot checks (key control); absence of verification (during on-the-spot checks) of the existence, contents and location of the European school milk poster (ancillary control)	FLAT RATE	5,00 %	EUR	– 88 557,31	0,00	– 88 557,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Milk - Schoolmilk	2015	Incomplete on-the-spot checks: weakness in the quality of on the-spot checks (key control); absence of verification (during on-the-spot checks) of the existence, contents and location of the European school milk poster (ancillary control)	FLAT RATE	5,00 %	EUR	– 105 852,81	0,00	– 105 852,81
	Milk - Schoolmilk	2016	Incomplete on-the-spot checks: weakness in the quality of on the-spot checks (key control); absence of verification (during on-the-spot checks) of the existence, contents and location of the European school milk poster (ancillary control)	FLAT RATE	5,00 %	EUR	– 84 911,30	0,00	– 84 911,30
	Apiculture	2014	No supervision of the tasks delegated to regional administrations and ministries: absence of adequate supervision of the procedure (ancillary control) and absence of assessment of the results of the controls performed (ancillary control)	FLAT RATE	2,00 %	EUR	– 55 066,50	0,00	– 55 066,50
	Apiculture	2015	No supervision of the tasks delegated to regional administrations and ministries: absence of adequate supervision of the procedure (ancillary control) and absence of assessment of the results of the controls performed (ancillary control)	FLAT RATE	2,00 %	EUR	– 54 104,65	0,00	– 54 104,65
					Total IT:	**EUR**	**– 457 717,61**	**– 65,77**	**– 457 651,84**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Irregularities	2014	Debts wrongly reported in the Annex III tables, having escaped the application of the 50/50 rule	ONE OFF		EUR	– 1 052 101,05	0,00	– 1 052 101,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2014	Delays observed in the recovery proceedings for cases taken over by IFAP from a previous Paying Agency	ONE OFF		EUR	– 741 737,97	0,00	– 741 737,97
	Irregularities	2014	delays observed in the recovery proceedings regarding individual cases	ONE OFF		EUR	– 104 962,96	0,00	– 104 962,96
	Decoupled Direct Aids	2015	Weakness in cross checks and on-the-spot checks - claim year 2014	FLAT RATE	5,00 %	EUR	– 3 242 209,73	0,00	– 3 242 209,73
	Decoupled Direct Aids	2016	Weakness in cross checks and on-the-spot checks - claim year 2014	FLAT RATE	5,00 %	EUR	– 3 715,50	0,00	– 3 715,50
	Decoupled Direct Aids	2016	Weakness in cross checks and on-the-spot checks - claim year 2015	FLAT RATE	2,00 %	EUR	– 884 717,49	0,00	– 884 717,49
	Decoupled Direct Aids	2016	Weakness in cross checks and on-the-spot checks - claim year 2015	FLAT RATE	5,00 %	EUR	– 3 590 150,34	0,00	– 3 590 150,34
					Total PT:	**EUR**	**– 9 619 595,04**	**0,00**	**– 9 619 595,04**

Currency	Amount	Deductions	Financial Impact
EUR	– 28 183 474,18	– 57 553,73	– 28 125 920,45

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
EE	Cross-compliance	2014	No check of SMR1 and SMR5 outside natura2000 area and no efficient check of GAEC standard on crop rotation, CY2013	FLAT RATE	2,00 %	EUR	– 77 416,43	0,00	– 77 416,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2015	No efficient check of GAEC standard on crop rotation, CY2014	FLAT RATE	2,00 %	EUR	– 19 774,20	0,00	– 19 774,20
					Total EE:	**EUR**	**– 97 190,63**	**0,00**	**– 97 190,63**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2015	Correction related to the MLE on EAFRD	ONE OFF		EUR	– 668 699,81	0,00	– 668 699,81
	Certification	2015	Financial correction corresponding to known error on EAFRD non IACS for FY 2015	ONE OFF		EUR	– 11 440,01	0,00	– 11 440,01
	Certification	2015	Financial correction for EAFRD NON IACS for FY 2015	ONE OFF		EUR	– 113 175,10	0,00	– 113 175,10
	Cross-compliance	2016	Missing elements for SMR 16 and 17 (pigs and calves)	FLAT RATE	2,00 %	EUR	– 21 343,86	0,00	– 21 343,86
	Cross-compliance	2013	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 762,38	0,00	– 762,38

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2014	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 62 486,64	0,00	– 62 486,64
	Cross-compliance	2015	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 59 547,37	0,00	– 59 547,37
	Cross-compliance	2016	Scope and quality of OTSC: Insufficient coverage of SMR 11, Missing elements SMR 16 and 17. Reporting of findings: Inadequate control reports for GAECs and SMR 1+5 Correct application of sanctions: Leniency for SMR 7+8	FLAT RATE	5,00 %	EUR	– 921,49	0,00	– 921,49
					Total ES:	**EUR**	**– 938 376,66**	**0,00**	**– 938 376,66**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	Weaknesses in the operation of 5 key controls and absence in the operation of one ancillary control.	FLAT RATE	10,00 %	EUR	– 2 027 152,90	0,00	– 2 027 152,90
	Rural Development EAFRD Leader	2015	Weaknesses in the operation of 5 key controls and absence in the operation of one ancillary control.	FLAT RATE	10,00 %	EUR	– 8 656 384,25	0,00	– 8 656 384,25
	Rural Development EAFRD Leader	2016	Weaknesses in the operation of 5 key controls and absence in the operation of one ancillary control.	FLAT RATE	10,00 %	EUR	– 4 018 872,63	0,00	– 4 018 872,63
					Total FR:	**EUR**	**– 14 702 409,78**	**0,00**	**– 14 702 409,78**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Certification	2015	Clearance of accounts EAFRD last year of execution Q1-Q5 - established 'known error'	ONE OFF		EUR	– 213 546,87	0,00	– 213 546,87
					Total GB:	**EUR**	**– 213 546,87**	**0,00**	**– 213 546,87**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	deficiency in verification of reasonableness of costs	FLAT RATE	5,00 %	EUR	– 120 897,57	0,00	– 120 897,57

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	deficiency in verification of reasonableness of costs	FLAT RATE	5,00 %	EUR	– 303 292,01	0,00	– 303 292,01
	Rural Development EAFRD Investment - private beneficiaries	2014	deficiency in verification of reasonableness of costs	FLAT RATE	5,00 %	EUR	– 553 152,71	0,00	– 553 152,71
	Rural Development EAFRD Investment - private beneficiaries	2015	deficiency in verification of reasonableness of costs	FLAT RATE	5,00 %	EUR	– 437 893,87	0,00	– 437 893,87
	Rural Development EAFRD Investment - private beneficiaries	2016	deficiency in verification of reasonableness of costs	FLAT RATE	5,00 %	EUR	– 822 852,07	0,00	– 822 852,07
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 30 749,91	0,00	– 30 749,91
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 49 826,52	0,00	– 49 826,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 119 551,88	0,00	– 119 551,88
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 201 254,10	0,00	– 201 254,10
	Rural Development EAFRD Investment - public beneficiaries	2014	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 830 312,29	0,00	– 830 312,29
	Rural Development EAFRD Investment - public beneficiaries	2014	inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 6 136 480,21	0,00	– 6 136 480,21
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	inapropriate procedures for the selection of projects	FLAT RATE	5,00 %	EUR	– 703 301,49	0,00	– 703 301,49
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 2 155 409,32	0,00	– 2 155 409,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	Inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 554 055,15	– 487 979,28	– 66 075,87
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	Inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 1 220 515,76	– 656 150,49	– 564 365,27
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 1 828 268,31	– 996 721,66	– 831 546,65
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Inapropriate procedures for the selection of projects	FLAT RATE	10,00 %	EUR	– 1 801 318,58	– 871 203,34	– 930 115,24
					Total GR:	**EUR**	**– 17 869 131,75**	**– 3 012 054,77**	**– 14 857 076,98**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Administrative checks on eligibility of expenditure and reasonableness of costs – expenditure for the National Rural Network secretariat	FLAT RATE	5,00 %	EUR	– 9 628,57	0,00	– 9 628,57

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2015	Administrative checks on eligibility of expenditure and reasonableness of costs – expenditure for the National Rural Network secretariat	FLAT RATE	5,00 %	EUR	– 58 417,95	0,00	– 58 417,95
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2016	Administrative checks on eligibility of expenditure and reasonableness of costs – expenditure for the National Rural Network secretariat	FLAT RATE	5,00 %	EUR	– 21 014,37	0,00	– 21 014,37
	Rural Development EAFRD Investment - public beneficiaries	2014	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 1 689 987,98	0,00	– 1 689 987,98
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 159 748,42	0,00	– 159 748,42
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 1 369 614,85	0,00	– 1 369 614,85
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 934 232,55	0,00	– 934 232,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 25 148,56	0,00	– 25 148,56
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 335 499,23	0,00	– 335 499,23
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	– 108 319,82	0,00	– 108 319,82
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2016	Deficiency in the verification of the selection criteria	FLAT RATE	5,00 %	EUR	– 1 049 828,99	0,00	– 1 049 828,99
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Deficiency in the verification of the selection criterions	FLAT RATE	5,00 %	EUR	– 2 107 770,83	0,00	– 2 107 770,83
	Rural Development EAFRD Investment - private beneficiaries	2014	Deficiency in the verification of the selection criterions	FLAT RATE	5,00 %	EUR	– 3 591 328,19	0,00	– 3 591 328,19

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment - private beneficiaries	2015	Deficiency in the verification of the selection criterions	FLAT RATE	5,00 %	EUR	– 3 760 449,18	0,00	– 3 760 449,18
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	Ineligible expenditure - 'rehabilitation allowance'	ONE OFF		EUR	– 78 404,09	0,00	– 78 404,09
					Total HU:	**EUR**	**– 15 299 393,58**	**0,00**	**– 15 299 393,58**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	M121 - Evaluation of the reasonableness of costs using a suitable evaluation system	FLAT RATE	5,00 %	EUR	– 1 050,85	0,00	– 1 050,85
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	M121 & M311 - Evaluation of the reasonableness of costs using a suitable evaluation system	FLAT RATE	5,00 %	EUR	– 44 795,62	0,00	– 44 795,62
	Rural Development EAFRD Investment - private beneficiaries	2014	M121 & M311 - Evaluation of the reasonableness of costs using a suitable evaluation system	FLAT RATE	5,00 %	EUR	– 683 051,22	0,00	– 683 051,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	M123 - Evaluation of the reasonableness of costs using a suitable evaluation system	FLAT RATE	5,00 %	EUR	– 69 906,41	0,00	– 69 906,41
	Rural Development EAFRD Investment - private beneficiaries	2014	M123 - Evaluation of the reasonableness of costs using a suitable evaluation system	FLAT RATE	5,00 %	EUR	– 187 357,16	0,00	– 187 357,16
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Measure 10 - Insufficient information in the on-the-spot check reports.	FLAT RATE	2,00 %	EUR	– 372 560,23	0,00	– 372 560,23
	Cross-compliance	2015	RD - CY 2014 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 424,78	0,00	– 424,78
	Cross-compliance	2016	RD - CY 2014 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 11 664,44	0,00	– 11 664,44
	Cross-compliance	2017	RD - CY 2014 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 6,64	0,00	– 6,64
	Cross-compliance	2016	RD - CY 2015 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 22 843,51	0,00	– 22 843,51

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2017	RD - CY 2015 - Absent checks of SMR 12 - Deficient checks of SMR 11	FLAT RATE	2,00 %	EUR	– 2 984,28	0,00	– 2 984,28
					Total IT:	**EUR**	**– 1 396 645,14**	**0,00**	**– 1 396 645,14**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Measure 216 - FY 2014: Verification that public procurement procedures are in compliance with national and Union Regulation	ONE OFF		EUR	– 73 468,75	0,00	– 73 468,75
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	Measure 216 - FY 2015: Verification that public procurement procedures are in compliance with national and Union Regulation	ONE OFF		EUR	– 41 982,05	0,00	– 41 982,05
					Total NL:	**EUR**	**– 115 450,80**	**0,00**	**– 115 450,80**
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Rural Development EAFRD Technical Assistance (2007-2013)	2013	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to procurement costs	FLAT RATE	5,00 %	EUR	– 611 934,31	0,00	– 611 934,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to procurement costs	FLAT RATE	5,00 %	EUR	– 225 106,61	0,00	– 225 106,61
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to procurement costs	FLAT RATE	5,00 %	EUR	– 452 711,75	0,00	– 452 711,75
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2016	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to procurement costs	FLAT RATE	5,00 %	EUR	– 24 793,37	0,00	– 24 793,37
	Rural Development EAFRD Technical Assistance (2007-2013)	2013	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to staff costs	FLAT RATE	5,00 %	EUR	– 364 619,66	0,00	– 364 619,66
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to staff costs	FLAT RATE	5,00 %	EUR	– 1 268 615,21	0,00	– 1 268 615,21
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to staff costs	FLAT RATE	5,00 %	EUR	– 998 547,68	0,00	– 998 547,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2016	deficiencies found as regards administrative checks implemented by Poland for Technical assistance under the RDP 2007-2013 related to staff costs	FLAT RATE	5,00 %	EUR	– 806 758,57	0,00	– 806 758,57
					Total PL:	**EUR**	**– 4 753 087,16**	**0,00**	**– 4 753 087,16**

Currency	Amount	Deductions	Financial Impact
EUR	– 55 385 232,37	– 3 012 054,77	– 52 373 177,60