

COMMISSION IMPLEMENTING DECISION (EU) 2018/873**of 13 June 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) 3826)***(Only the Bulgarian, Czech, Danish, English, Finnish, French, German, Greek, Hungarian, Italian, Polish, Romanian, 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 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 30 April 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) 2487854

HAS ADOPTED THIS DECISION:

Article 1

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

Article 2

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

Done at Brussels, 13 June 2018.

For the Commission

Phil HOGAN

Member of the Commission

Decision: 57**Budget Item: 6701**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Wine - Restructuring	2015	on-the-spot checks not in sufficient number and not of sufficient quality	FLAT RATE	5,00 %	EUR	- 163 750,83	0,00	- 163 750,83
	Wine - Restructuring	2016	on-the-spot checks not in sufficient number and not of sufficient quality	FLAT RATE	5,00 %	EUR	- 158 745,93	0,00	- 158 745,93
	Wine - Restructuring	2017	OTSC not in sufficient number and not of sufficient quality	FLAT RATE	5,00 %	EUR	- 151 661,23	0,00	- 151 661,23
					Total AT:	EUR	- 474 157,99	0,00	- 474 157,99
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Voluntary Coupled Support	2016	Absence of checks concerning animals under selection control	FLAT RATE	5,00 %	EUR	- 8 878,53	0,00	- 8 878,53
	Other Direct Aid - Article 68-72 of Reg.73/2009	2014	Absence of checks for the correctness of entries in the I&R data base	FLAT RATE	5,00 %	EUR	- 1 000 881,00	- 26 225,92	- 974 655,08
	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	Absence of checks for the correctness of entries in the I&R database	FLAT RATE	5,00 %	EUR	- 1 658 872,48	- 26 398,57	- 1 632 473,91
	Certification	2016	CEB/2017/005/BG - Random errors in the EAGF population	ONE OFF		EUR	- 59 733,94	0,00	- 59 733,94

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid - Article 68-72 of Reg.73/2009	2014	Weaknesses of checks of animals missing both ear-tags (considered as eligible during the on-the-spot checks) and weaknesses of checks of animals lacking passports (considered as eligible during the on-the-spot checks)	ONE OFF		EUR	- 466 343,56	- 1 387,61	- 464 955,95
	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	Weaknesses of checks of animals missing both ear-tags (considered as eligible during the on-the-spot checks) and weaknesses of checks of animals lacking passports (considered as eligible during the on-the-spot checks)	ONE OFF		EUR	- 463 399,04	- 914,68	- 462 484,36
					Total BG:	EUR	- 3 658 108,55	- 54 926,78	- 3 603 181,77
CZ	Cross-compliance	2015	CY 2014 - Evaluation of non-compliances - Leniency in the sanctioning system	ONE OFF		EUR	- 601 669,00	0,00	- 601 669,00
	Certification	2016	CY 2015 - Evaluation of non-compliances - Leniency in the sanctioning system	ONE OFF		EUR	- 1 129 089,00	0,00	- 1 129 089,00
	Certification	2017	CY 2016 - Evaluation of non-compliances - Leniency in the sanctioning system	ONE OFF		EUR	- 1 260 230,28	0,00	- 1 260 230,28
					Total CZ:	EUR	- 2 990 988,28	0,00	- 2 990 988,28

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Wine - Restructuring	2016	Deficiency in key control	FLAT RATE	2,00 %	EUR	– 275 528,54	0,00	– 275 528,54
	Wine - Restructuring	2012	Deficiency in key control - Performance of on-the-spot checks covering all payment claims in sufficient number	FLAT RATE	2,00 %	EUR	– 5,70	0,00	– 5,70
	Wine - Restructuring	2013	Deficiency in key control - Performance of on-the-spot checks covering all payment claims in sufficient number	FLAT RATE	2,00 %	EUR	– 6 559,77	0,00	– 6 559,77
	Wine - Restructuring	2014	Deficiency in key control - Performance of on-the-spot checks covering all payment claims in sufficient number	FLAT RATE	2,00 %	EUR	– 233 087,97	0,00	– 233 087,97
	Wine - Restructuring	2015	Deficiency in key control - Performance of on-the-spot checks covering all payment claims in sufficient number	FLAT RATE	2,00 %	EUR	– 280 889,36	0,00	– 280 889,36
	Certification	2016	Financial errors in the EAGF and EAFRD population	ONE OFF		EUR	– 472,23	0,00	– 472,23
					Total DE:	EUR	– 796 543,57	0,00	– 796 543,57
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Certification	2016	CEB/2017/024/DK - errors in the EAGF and EAFRD populations	ONE OFF		EUR	– 350 182,63	– 1 625,29	– 348 557,34
					Total DK:	EUR	– 350 182,63	– 1 625,29	– 348 557,34

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2016	CEB/2016/038/ES known errors in EAGF	ONE OFF		EUR	– 96 018,45	0,00	– 96 018,45
	Certification	2016	FINANCIAL ERRORS DETECTED BY THE CB	ONE OFF		EUR	– 15 009,30	0,00	– 15 009,30
	Entitlements	2016	Weakness in the administrative checks on PE when setting up the BPS - impact on BPS	ONE OFF		EUR	– 39 844,18	0,00	– 39 844,18
	Entitlements	2017	Weakness in the administrative checks on PE when setting up the BPS - impact on BPS	ONE OFF		EUR	– 39 794,02	0,00	– 39 794,02
	Decoupled Direct Aids	2016	Weakness in the administrative checks on PE when setting up the BPS - impact on Greening payments	ONE OFF		EUR	– 20 601,48	0,00	– 20 601,48
	Decoupled Direct Aids	2017	Weakness in the administrative checks on PE when setting up the BPS - impact on Greening payments	ONE OFF		EUR	– 20 567,52	0,00	– 20 567,52
	Decoupled Direct Aids	2016	Weakness in the administrative checks on PE when setting up the BPS - impact on Young Farmers payments	ONE OFF		EUR	– 4 268,40	0,00	– 4 268,40
	Decoupled Direct Aids	2017	Weakness in the administrative checks on PE when setting up the BPS - impact on Young Farmers payments	ONE OFF		EUR	– 4 268,40	0,00	– 4 268,40
					Total ES:	EUR	– 240 371,75	0,00	– 240 371,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Administrative checks prior to granting payment on the elements for establishing the aid payable-VMP	ONE OFF		EUR	- 409 462,15	0,00	- 409 462,15
	Other Direct Aid - POSEI	2013	Animal premium - weakness in administrative and on-the-spot checks FY 2013	ONE OFF		EUR	- 320 094,98	- 640,29	- 319 454,69
	Other Direct Aid - POSEI (2014+)	2014	Animal premium - weakness in administrative and on-the-spot checks FY 2014	ONE OFF		EUR	- 323 719,64	- 1,50	- 323 718,14
	Other Direct Aid - POSEI (2014+)	2015	Animal premium - weakness in administrative and on-the-spot checks FY 2015	ONE OFF		EUR	- 314 303,95	- 2,18	- 314 301,77
	Other Direct Aid - POSEI (2014+)	2016	Animal premium - weakness in administrative and on-the-spot checks FY 2016	ONE OFF		EUR	- 304 428,93	0,00	- 304 428,93
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Control of eligibility of operational programme-soundness of estimates. Financial correction from 1.7.2016 till 15.10.2016	FLAT RATE	2,00 %	EUR	- 1 056 347,64	0,00	- 1 056 347,64
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	Control of eligibility of operational programme-soundness of estimates; Non-respect for recognition criteria by POs-Warning letters and sanctions. Financial correction from 10.3.2014 till 30.6.2016	FLAT RATE	5,00 %	EUR	- 4 055 381,53	0,00	- 4 055 381,53

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Control of eligibility of operational programme–soundness of estimates; Non-respect for recognition criteria by POs–Warning letters and sanctions. Financial correction from 10.3.2014 till 30.6.2016	FLAT RATE	5,00 %	EUR	– 5 477 578,32	– 20 473,11	– 5 457 105,21
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Control of eligibility of operational programme–soundness of estimates; Non-respect for recognition criteria by POs–Warning letters and sanctions. Financial correction from 10.3.2014 till 30.6.2016	FLAT RATE	5,00 %	EUR	– 2 274 528,33	0,00	– 2 274 528,33
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Control of eligibility of operational programmes - soundness of estimates - FY 2017 till 30.6.2017 (provisional)	FLAT RATE	2,00 %	EUR	– 1 040 251,20	0,00	– 1 040 251,20
	POSEI (2007+)	2013	Error in recognition of producers organisation	ONE OFF		EUR	– 680 081,66	0,00	– 680 081,66
	POSEI (2014+)	2014	Error in recognition of producers organisation	ONE OFF		EUR	– 1 149 556,00	0,00	– 1 149 556,00
	POSEI (2014+)	2015	Error in recognition of producers organisation	ONE OFF		EUR	– 542 082,76	0,00	– 542 082,76
	POSEI (2014+)	2016	Error in recognition of producers organisation	ONE OFF		EUR	– 537 217,02	0,00	– 537 217,02
	Other Direct Aid - POSEI	2013	Inaccurate accounting for certain consignments of bananas FY 2013	FLAT RATE	5,00 %	EUR	– 646 575,60	– 11 309,16	– 635 266,44
	Other Direct Aid - POSEI (2014+)	2014	Inaccurate accounting for certain consignments of bananas FY 2014	FLAT RATE	5,00 %	EUR	– 464 167,98	– 905,52	– 463 262,46

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid - POSEI (2014+)	2015	Inaccurate accounting for certain consignments of bananas FY 2015	FLAT RATE	5,00 %	EUR	- 410 793,72	- 11,23	- 410 782,49
	Other Direct Aid - POSEI (2014+)	2016	Inaccurate accounting for certain consignments of bananas FY 2016	FLAT RATE	5,00 %	EUR	- 423 898,10	0,00	- 423 898,10
	Certification	2014	Lack of diligence in recovery	ONE OFF		EUR	- 111 077,56	0,00	- 111 077,56
	Other Direct Aid - POSEI	2012	Transport of sugar cane	ONE OFF		EUR	- 71 021,04	- 1 420,42	- 69 600,62
	Other Direct Aid - POSEI	2013	Transport of sugar cane - weakness in administrative checks	FLAT RATE	5,00 %	EUR	- 10 103,99	- 202,08	- 9 901,91
	Other Direct Aid - POSEI (2014+)	2014	Transport of sugar cane - weakness in administrative checks	FLAT RATE	5,00 %	EUR	- 7 764,37	0,00	- 7 764,37
	Other Direct Aid - POSEI (2014+)	2015	Transport of sugar cane - weakness in administrative checks	FLAT RATE	5,00 %	EUR	- 8 881,29	0,00	- 8 881,29
	POSEI (2007+)	2013	TVA	ONE OFF		EUR	- 1 983,23	0,00	- 1 983,23
	POSEI (2007+)	2013	Weakness in administrative checks - diversification of local production and breeding animals	FLAT RATE	5,00 %	EUR	- 17 516,82	0,00	- 17 516,82
	POSEI (2014+)	2014	Weakness in administrative checks - diversification of local production and breeding animals	FLAT RATE	5,00 %	EUR	- 25 163,93	0,00	- 25 163,93
	POSEI (2014+)	2015	Weakness in administrative checks - diversification of local production and breeding animals	FLAT RATE	5,00 %	EUR	- 64 934,16	0,00	- 64 934,16
	POSEI (2014+)	2016	Weakness in administrative checks - diversification of local production and breeding animals	FLAT RATE	5,00 %	EUR	- 83 420,37	0,00	- 83 420,37
					Total FR:	EUR	- 20 832 336,27	- 34 965,49	- 20 797 370,78

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Decoupled Direct Aids	2016	Greening controls - CY 2015 (CD and EFA obligations not met)	FLAT RATE	10,00 %	EUR	– 3 642 517,27	0,00	– 3 642 517,27
	Decoupled Direct Aids	2017	Greening controls - CY 2015 (CD and EFA obligations not met)	FLAT RATE	10,00 %	EUR	– 44 305,87	0,00	– 44 305,87
	Decoupled Direct Aids	2016	Greening controls - CY 2015 (EFA partially met with LLF)	FLAT RATE	7,00 %	EUR	– 3 200 543,02	0,00	– 3 200 543,02
	Decoupled Direct Aids	2017	Greening controls - CY 2015 (EFA partially met with LLF)	FLAT RATE	7,00 %	EUR	– 38 929,90	0,00	– 38 929,90
	Decoupled Direct Aids	2017	Greening controls - CY 2016 (CD and EFA obligations not met)	FLAT RATE	10,00 %	EUR	– 3 621 231,69	0,00	– 3 621 231,69
	Decoupled Direct Aids	2017	Greening controls - CY 2016 (EFA partially met with LLF)	FLAT RATE	7,00 %	EUR	– 3 136 712,96	0,00	– 3 136 712,96
	Fruit and Vegetables - Operational Programmes	2013	weaknesses in key controls	FLAT RATE	5,00 %	EUR	– 109 370,05	0,00	– 109 370,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	weaknesses in key controls (Y2014+)	FLAT RATE	5,00 %	EUR	- 1 623 796,79	0,00	- 1 623 796,79
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	weaknesses in key controls (Y2014+)	FLAT RATE	5,00 %	EUR	- 1 064 381,85	0,00	- 1 064 381,85
	Decoupled Direct Aids	2016	Weakness in the Maximum Eligible Area for commons in LPIS - CY 2015	FLAT RATE	25,00 %	EUR	- 7 258 777,49	0,00	- 7 258 777,49
	Decoupled Direct Aids	2017	Weakness in the Maximum Eligible Area for commons in LPIS - CY 2015	FLAT RATE	25,00 %	EUR	- 89 509,95	0,00	- 89 509,95
	Decoupled Direct Aids	2017	Weakness in the Maximum Eligible Area for commons in LPIS - CY 2016	FLAT RATE	25,00 %	EUR	- 7 848 215,53	0,00	- 7 848 215,53
					Total GB:	EUR	- 31 678 292,37	0,00	- 31 678 292,37
GR	Certification	2015	EAGF Non IACS - sample reviewed in the substantive testing (one-off financial correction)	ONE OFF		EUR	- 6 894,50	0,00	- 6 894,50
	Cross-compliance	2010	Execution of overlapping amount	FLAT RATE	2,00 %	EUR	0,00	16 407,60	- 16 407,60
	Promotion Measures	2011	incorrection selection procedure of implementing bodies	FLAT RATE	5,00 %	EUR	- 5 463,44	- 85,96	- 5 377,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2012	incorrection selection procedure of implementing bodies	FLAT RATE	5,00 %	EUR	– 56 982,36	– 5 463,23	– 51 519,13
	Promotion Measures	2013	incorrection selection procedure of implementing bodies	FLAT RATE	5,00 %	EUR	– 199 382,67	– 10 782,20	– 188 600,47
	Promotion Measures	2014	incorrection selection procedure of implementing bodies	FLAT RATE	5,00 %	EUR	– 446 615,37	– 31 823,12	– 414 792,25
	Promotion Measures	2015	incorrection selection procedure of implementing bodies	FLAT RATE	5,00 %	EUR	– 518 199,29	0,00	– 518 199,29
	Entitlements	2008	national reserve allocation for investors category	FLAT RATE	10,00 %	EUR	– 2 222 531,71	– 1 111 265,86	– 1 111 265,85
	Entitlements	2009	national reserve allocation for investors category	FLAT RATE	10,00 %	EUR	– 1 899 562,82	– 1 350 922,24	– 548 640,58
	Entitlements	2010	national reserve allocation for investors category	FLAT RATE	10,00 %	EUR	– 2 070 421,87	– 582 247,31	– 1 488 174,56
					Total GR:	EUR	– 7 426 054,03	– 3 076 182,32	– 4 349 871,71
IT	Accreditation Paying Agency	2016	Bonifica exercise: files not yet analysed and recorded in the debt ledger	ONE OFF		EUR	– 7 904 188,89	0,00	– 7 904 188,89
	Wine - Restructuring	2014	Failure to apply an ancillary control established by article 81 of Regulation (EC) No 555/2008	FLAT RATE	2,00 %	EUR	– 328 285,00	0,00	– 328 285,00
	Wine - Restructuring	2015	Failure to apply an ancillary control established by article 81 of Regulation (EC) No 555/2008	FLAT RATE	2,00 %	EUR	– 252 870,69	0,00	– 252 870,69
	Wine - Restructuring	2015	Weaknesses in the functioning of 1 key control	FLAT RATE	3,00 %	EUR	– 160 237,00	0,00	– 160 237,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Wine - Restructuring	2016	Weaknesses in the functioning of 1 key control	FLAT RATE	3,00 %	EUR	- 115 639,97	0,00	- 115 639,97
					Total IT:	EUR	- 8 761 221,55	0,00	- 8 761 221,55
PL	Scrutiny of transactions	2013	2013 05020401 0,5 %	FLAT RATE	0,50 %	EUR	- 267 805,24	0,00	- 267 805,24
	Scrutiny of transactions	2013	2013 05020812 0,5 %	FLAT RATE	0,50 %	EUR	- 11 588,62	0,00	- 11 588,62
	Scrutiny of transactions	2013	2013 05021001 0,5 %	FLAT RATE	0,50 %	EUR	- 26 058,13	0,00	- 26 058,13
	Scrutiny of transactions	2013	2013 05021204 0,5 %	FLAT RATE	0,50 %	EUR	- 18,02	0,00	- 18,02
	Scrutiny of transactions	2013	2013 05021208 0,5 %	FLAT RATE	0,50 %	EUR	- 2 800,89	0,00	- 2 800,89
	Scrutiny of transactions	2013	2013 05021301 0,5 %	FLAT RATE	0,50 %	EUR	- 12 442,24	0,00	- 12 442,24
	Scrutiny of transactions	2013	2013 05021501 0,5 %	FLAT RATE	0,50 %	EUR	- 108,61	0,00	- 108,61
	Scrutiny of transactions	2013	2013 05021505 0,5 %	FLAT RATE	0,50 %	EUR	- 326,18	0,00	- 326,18
	Scrutiny of transactions	2013	2013 05021506 0,5 %	FLAT RATE	0,50 %	EUR	- 6 168,65	0,00	- 6 168,65
	Scrutiny of transactions	2014	2014 05020803 0,5 %	FLAT RATE	0,50 %	EUR	- 1 285,45	0,00	- 1 285,45
	Scrutiny of transactions	2014	2014 05020812 0,5 %	FLAT RATE	0,50 %	EUR	- 40 936,59	0,00	- 40 936,59

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Scrutiny of transactions	2014	2014 05021208 0,5 %	FLAT RATE	0,50 %	EUR	– 23 250,79	0,00	– 23 250,79
	Scrutiny of transactions	2014	2014 6703 0,5 %	FLAT RATE	0,50 %	EUR	– 4 858,66	0,00	– 4 858,66
	Scrutiny of transactions	2015	2015 05020803 0,5 %	FLAT RATE	0,50 %	EUR	– 5 790,37	0,00	– 5 790,37
	Scrutiny of transactions	2015	2015 05020812 0,5 %	FLAT RATE	0,50 %	EUR	– 754,34	0,00	– 754,34
	Scrutiny of transactions	2015	2015 05020899 0,5 %	FLAT RATE	0,50 %	EUR	– 33 551,85	0,00	– 33 551,85
	Scrutiny of transactions	2015	2015 05021208 0,5 %	FLAT RATE	0,50 %	EUR	– 261,92	0,00	– 261,92
	Scrutiny of transactions	2015	2015 6703 0,5 %	FLAT RATE	0,50 %	EUR	– 8 139,18	0,00	– 8 139,18
	Other Direct Aid - Article 68-72 of Reg.73/2009	2014	Quality of on-the-spot checks	FLAT RATE	5,00 %	EUR	– 1 421 755,79	0,00	– 1 421 755,79
	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	Quality of on-the-spot checks	FLAT RATE	5,00 %	EUR	– 1 436 426,73	0,00	– 1 436 426,73
					Total PL:	EUR	– 3 304 328,25	0,00	– 3 304 328,25
RO	Milk - Schoolmilk	2015	Checks of the regular attendance of pupils	ONE OFF		EUR	– 73 375,14	0,00	– 73 375,14
	Milk - Schoolmilk	2016	Checks of the regular attendance of pupils	ONE OFF		EUR	– 39 829,05	0,00	– 39 829,05
	Certification	2015	Known error in EAGF	ONE OFF		EUR	– 16 464,42	0,00	– 16 464,42

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2015	MLE IN EAGF IACS	ESTIMATED BY AMOUNT		EUR	– 11 570 299,23	– 38 797,64	– 11 531 501,59
	Certification	2015	MLE IN EAGF NON-IACS	ESTIMATED BY AMOUNT		EUR	– 618 380,16	– 66 097,23	– 552 282,93
					Total RO:	EUR	– 12 318 348,00	– 104 894,87	– 12 213 453,13
SE	Milk - Schoolmilk	2015	Non exhaustive administrative checks, insufficient quality of on-the-spot checks, incorrect calculation of the aid including administrative reductions and penalties	FLAT RATE	5,00 %	EUR	– 21 588,10	0,00	– 21 588,10
	Milk - Schoolmilk	2016	Non exhaustive administrative checks, insufficient quality of on-the-spot checks, incorrect calculation of the aid including administrative reductions and penalties	FLAT RATE	5,00 %	EUR	– 16 214,01	0,00	– 16 214,01
	Milk - Schoolmilk	2015	Stockholnm Stad Non exhaustive administrative checks, insufficient quality of on-the-spot checks, incorrect calculation of the aid including administrative reductions and penalties	ONE OFF		EUR	– 105 766,50	0,00	– 105 766,50
					Total SE:	EUR	– 143 568,61	0,00	– 143 568,61

Currency	Amount	Deductions	Financial Impact
EUR	– 92 974 501,85	– 3 272 594,75	– 89 701 907,10

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Certification	2016	CEB/2017/005/BG - MLE in the EAFRD population	ESTIMATED BY AMOUNT		EUR	- 1 834 947,67	- 160 347,68	- 1 674 599,99
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Identification of reference parcels in a computerised LPIS-GIS with at least the requirements in Article 5 of Regulation 640/2014 (measure 12 of RDP 2014-2020).	ONE OFF		EUR	- 1 837 276,90	0,00	- 1 837 276,90
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Identification of reference parcels in a computerised LPIS-GIS with at least the requirements in Article 5 of Regulation 640/2014 (measure 13 of RDP 2014-2020).	ONE OFF		EUR	- 210 464,02	0,00	- 210 464,02
	Rural Development EAFRD (2014-2020) measures subject to IACS	2017	Verification of the compliance with the rules of organic farming (measure 11 of RDP 2014-2020).	EXTRA-POLATED	3,35 %	EUR	- 606 372,80	0,00	- 606 372,80
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Verification of the compliance with the rules of organic farming (measure 214 of RDP 2007-2013 and measure 11 of RDP 2014-2020).	EXTRA-POLATED	3,35 %	EUR	- 292 993,48	- 5 859,87	- 287 133,61
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Verification of the compliance with the rules of organic farming (measure 214 of RDP 2007-2013 and measure 11 of RDP 2014-2020).	EXTRA-POLATED	3,35 %	EUR	- 571 044,47	0,00	- 571 044,47
					Total BG:	EUR	- 5 353 099,34	- 166 207,55	- 5 186 891,79
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD (2014-2020) measures subject to IACS	2017	Pre-notification of on-the-spot checks for M214, M10, M11 and M13 in relation to claim year 2016 (paid in financial year 2017)	FLAT RATE	5,00 %	EUR	- 144 617,10	0,00	- 144 617,10

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) measures subject to IACS	2018	Pre-notification of on-the-spot checks for M214, M10, M11 and M13 in relation to claim year 2016 (paid in financial year 2018)	FLAT RATE	5,00 %	EUR	– 6 499,55	0,00	– 6 499,55
					Total CZ:	EUR	– 151 116,65	0,00	– 151 116,65
DE	Certification	2016	Financial errors in the EAGF and EAFRD population	ONE OFF		EUR	– 56 042,26	0,00	– 56 042,26
	Certification	2015	Known errors (EAFRD non-IACS)	ONE OFF		EUR	– 20 424,82	0,00	– 20 424,82
	Certification	2015	Random errors on the expenditures of EAFRD non IACS	ONE OFF		EUR	– 226 246,59	0,00	– 226 246,59
					Total DE:	EUR	– 302 713,67	0,00	– 302 713,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Rural Development EAFRD Axis 4 LEADER (2007-2013)	2014	3 Key Controls deficient and 2 Ancillary Controls absent	FLAT RATE	10,00 %	EUR	– 1 264 137,31	– 3 916,77	– 1 260 220,54
	Rural Development EAFRD Leader	2015	3 Key Controls deficient and 2 Ancillary Controls absent	FLAT RATE	10,00 %	EUR	– 1 205 474,58	0,00	– 1 205 474,58
	Rural Development EAFRD Leader	2016	3 Key Controls deficient and 2 Ancillary Controls absent	FLAT RATE	10,00 %	EUR	– 897 168,81	0,00	– 897 168,81
	Certification	2016	CEB/2017/024/DK - errors in the EAGF and EAFRD populations	ONE OFF		EUR	– 3 981,96	0,00	– 3 981,96
					Total DK:	EUR	– 3 370 762,66	– 3 916,77	– 3 366 845,89

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Certification	2016	FINANCIAL ERRORS DETECTED BY THE CB	ONE OFF		EUR	– 59 731,49	0,00	– 59 731,49
	Rural Development EAFRD Axis 1 - Measures with flat rate support	2014	Non-compliance with the priority status requirements	ONE OFF		EUR	– 63 257,98	0,00	– 63 257,98
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	Non-compliance with the priority status requirements	ONE OFF		EUR	– 197 252,51	0,00	– 197 252,51
					Total ES:	EUR	– 320 241,98	0,00	– 320 241,98
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 13 572,25	0,00	– 13 572,25
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 60 774,73	0,00	– 60 774,73
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 164 041,55	0,00	– 164 041,55
	Rural Development EAFRD Investment - public beneficiaries	2014	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 395 521,13	0,00	– 395 521,13

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2015	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 526 480,02	0,00	– 526 480,02
	Rural Development EAFRD (2014-2020) Investment - public beneficiaries	2016	Selection of the beneficiaries process does not prioritise in order to support only those that best fulfil the objectives of the RDP	FLAT RATE	5,00 %	EUR	– 34 620,08	0,00	– 34 620,08
					Total FI:	EUR	– 1 195 009,76	0,00	– 1 195 009,76
FR	Certification	2014	EAFRD financial error No 1	ONE OFF		EUR	– 216,18	0,00	– 216,18
	Certification	2014	EAFRD financial error No 106	ONE OFF		EUR	– 1 089,43	0,00	– 1 089,43
	Certification	2014	EAFRD financial error No 131	ONE OFF		EUR	– 265,77	– 25,45	– 240,32
	Certification	2014	EAFRD financial error No 138	ONE OFF		EUR	– 3 239,40	0,00	– 3 239,40
	Certification	2014	EAFRD financial error No 150	ONE OFF		EUR	– 5,73	0,00	– 5,73
	Certification	2014	EAFRD financial error No 41	ONE OFF		EUR	– 28 132,45	0,00	– 28 132,45
	Certification	2014	EAFRD financial error No 49	ONE OFF		EUR	– 11,64	– 1,12	– 10,52
	Certification	2014	EAFRD financial error No 50	ONE OFF		EUR	– 2 891,42	– 276,81	– 2 614,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2014	EAFRD financial error No 51	ONE OFF		EUR	– 5 600,00	– 536,11	– 5 063,89
	Certification	2014	EAFRD financial error No 57	ONE OFF		EUR	– 504,51	– 48,30	– 456,21
	Certification	2014	EAFRD financial error No 60	ONE OFF		EUR	– 80 598,00	0,00	– 80 598,00
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	ICHN 2014 - Sufficient quality of on-the-spot controls - appropriate verification of the commitments - assessment of the livestock density during the on-the-spot checks	ESTIMATED BY AMOUNT		EUR	– 12 710 673,46	– 8 651 399,66	– 4 059 273,80
	Certification	2014	Lack of diligence in recovery	ONE OFF		EUR	– 833 708,09	0,00	– 833 708,09
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	PHAE 2014 - Sufficient quality of on-the-spot controls - appropriate verification of the commitments - assessment of the livestock density during the on-the-spot checks	ESTIMATED BY AMOUNT		EUR	– 1 553 534,09	– 1 553 534,09	0,00
					Total FR:	EUR	– 15 220 470,17	– 10 205 821,54	– 5 014 648,63
GB	Rural Development EAFRD Investment - private beneficiaries	2014	Deficiencies in verification of Reasonableness of costs (M123, M312) and in in-situ visits (M121, transitional measures)	FLAT RATE	5,00 %	EUR	– 325 626,46	0,00	– 325 626,46
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	Deficiencies in verification of Reasonableness of costs (M123, M312) and in in-situ visits (M121, transitional measures)	FLAT RATE	5,00 %	EUR	– 248 414,98	0,00	– 248 414,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) forestry measures	2016	Deficiencies in verification of Reasonableness of costs (M123, M312) and in in-situ visits (M121, transitional measures)	FLAT RATE	5,00 %	EUR	– 3 342,25	0,00	– 3 342,25
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2016	Deficiencies in verification of Reasonableness of costs (M123, M312) and in in-situ visits (M121, transitional measures)	FLAT RATE	5,00 %	EUR	– 17 320,23	0,00	– 17 320,23
	Rural Development EAFRD Leader	2015	EAFRD non-IACS: sample reviewed in the substantive testing (one-off financial correction)-RD programme 2007-2013	ONE OFF		EUR	– 63 131,31	0,00	– 63 131,31
					Total GB:	EUR	– 657 835,23	0,00	– 657 835,23
GR	Certification	2015	EAFRD Non IACS - sample reviewed in the substantive testing (one-off financial correction)	ONE OFF		EUR	– 99 353,26	– 673,55	– 98 679,71
					Total GR:	EUR	– 99 353,26	– 673,55	– 98 679,71
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2011	Deficiencies in key control related to management and control of M142 - duration of support.	ESTIMATED BY AMOUNT		EUR	– 3 102 022,70	0,00	– 3 102 022,70
	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2012	Deficiencies in key control related to management and control of M142 - duration of support.	ESTIMATED BY AMOUNT		EUR	– 10 804 018,11	0,00	– 10 804 018,11

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2013	Deficiencies in key control related to management and control of M142 - duration of support.	ESTIMATED BY AMOUNT		EUR	- 5 087 630,41	0,00	- 5 087 630,41
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	Deficiencies in key control related to management and control of M142 - duration of support.	ESTIMATED BY AMOUNT		EUR	- 2 330 804,65	0,00	- 2 330 804,65
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	Deficiencies in key control related to management and control of M142 - duration of support.	ESTIMATED BY AMOUNT		EUR	- 841 528,08	0,00	- 841 528,08
	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2011	Deficiencies in key control related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 224 850,19	- 155 101,14	- 69 749,05
	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2012	Deficiencies in key control related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 695 297,84	- 540 200,91	- 155 096,93
	Rural Development EAFRD Axis 1 - Measures with flat rate support (2007-2013)	2013	Deficiencies in key control related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 286 488,68	- 254 381,52	- 32 107,16
	Rural Development EAFRD Axis 1 - Measures with flat rate support	2014	Deficiencies in key controls related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 382 937,22	- 295 655,73	- 87 281,49
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	Deficiencies in key controls related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 156 267,78	- 116 540,23	- 39 727,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	Deficiencies in key controls related to management and control of M142 - eligibility criteria	FLAT RATE	5,00 %	EUR	- 48 652,30	- 42 076,40	- 6 575,90
	Rural Development EAFRD Axis 1 - Measures with flat rate support	2014	deficiency in key control - duration of support	ESTIMATED BY AMOUNT		EUR	- 5 913 114,58	0,00	- 5 913 114,58
					Total HU:	EUR	- 29 873 612,54	- 1 403 955,93	- 28 469 656,61
IT	Accreditation Paying Agency	2014	Absence of reperformance controls by Agea on EAFRD IACS	FLAT RATE	2,00 %	EUR	- 1 359 927,42	0,00	- 1 359 927,42
	Accreditation Paying Agency	2015	Absence of reperformance controls by Agea on EAFRD IACS	FLAT RATE	2,00 %	EUR	- 5 767 406,83	0,00	- 5 767 406,83
	Accreditation Paying Agency	2016	Absence of reperformance controls by Agea on EAFRD IACS	FLAT RATE	2,00 %	EUR	- 3 720 952,06	0,00	- 3 720 952,06
	Accreditation Paying Agency	2007	Debt Management: paper files prior to FY2010 not recorded in the system for EAFRD	ONE OFF		EUR	- 218 915,60	0,00	- 218 915,60
	Accreditation Paying Agency	2008	Debt Management: paper files prior to FY2010 not recorded in the system for EAFRD	ONE OFF		EUR	- 826 684,32	0,00	- 826 684,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Accreditation Paying Agency	2009	Debt Management: paper files prior to FY2010 not recorded in the system for EAFRD	ONE OFF		EUR	- 589 631,90	0,00	- 589 631,90
	Accreditation Paying Agency	2010	Debt Management: paper files prior to FY2010 not recorded in the system for EAFRD	ONE OFF		EUR	- 971 562,29	0,00	- 971 562,29
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	Ineligible amounts (fraud) paid to beneficiary L.O. and other projects under M121 approved by the same inspector	ONE OFF		EUR	- 1 071 801,22	0,00	- 1 071 801,22
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	Ineligible amounts (fraud) paid to beneficiary L.O. under M112	ONE OFF		EUR	- 21 000,00	0,00	- 21 000,00
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 91 005,25	- 91 005,25	0,00
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 30 627,55	- 30 627,55	0,00
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 236 521,00	- 236 521,00	0,00
	Rural Development EAFRD Investment - private beneficiaries	2014	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 21 659,14	0,00	- 21 659,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2015	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 514 365,17	0,00	- 514 365,17
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2016	Ineligible amounts paid for projects under M121	FLAT RATE	2,52 %	EUR	- 514 416,77	0,00	- 514 416,77
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2016	Ineligible amounts paid for transitional expenditure (follow up: projects under M121)	FLAT RATE	2,52 %	EUR	- 107 498,30	0,00	- 107 498,30
	Rural Development EAFRD (2014-2020) Investment - private beneficiaries	2017	Ineligible amounts paid for transitional expenditure (follow up: projects under M121)	FLAT RATE	2,52 %	EUR	- 164 372,47	0,00	- 164 372,47
					Total IT:	EUR	- 16 228 347,29	- 358 153,80	- 15 870 193,49
RO	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Incorrect payment rates - FY2014 - sub-measure 3a	ONE OFF		EUR	- 818 013,62	- 15 198,83	- 802 814,79
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Incorrect payment rates - FY2014 - sub-measure 3b	ONE OFF		EUR	- 4 576 407,63	0,00	- 4 576 407,63
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Incorrect payment rates - FY2014 - sub-measure 4b	ONE OFF		EUR	- 9 560 314,82	- 177 632,27	- 9 382 682,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, non area related measures)	2014	Incorrect payment rates - FY2014 - sub-measure 5a	ONE OFF		EUR	- 1 727 302,80	- 32 093,58	- 1 695 209,22
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Incorrect payment rates - FY2015 - sub-measure 1a	ESTIMATED BY AMOUNT		EUR	- 5 533 253,66	0,00	- 5 533 253,66
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Incorrect payment rates - FY2015 - sub-measure 3a	ONE OFF		EUR	- 1 588 178,57	0,00	- 1 588 178,57
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Incorrect payment rates - FY2015 - sub-measure 3b	ONE OFF		EUR	- 4 489 089,72	0,00	- 4 489 089,72
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Incorrect payment rates - FY2015 - sub-measure 4b	ONE OFF		EUR	- 10 657 012,37	0,00	- 10 657 012,37
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Incorrect payment rates - FY2015 - sub-measure 5a	ONE OFF		EUR	- 2 969 317,38	0,00	- 2 969 317,38
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Incorrect payment rates - FY2016 - sub-measure 1a	ESTIMATED BY AMOUNT		EUR	- 7 651 592,95	0,00	- 7 651 592,95
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Incorrect payment rates - FY2016 - sub-measure 3a	ONE OFF		EUR	7 970,40	0,00	7 970,40
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Incorrect payment rates - FY2016 - sub-measure 3b	ONE OFF		EUR	- 1 497,68	0,00	- 1 497,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Incorrect payment rates - FY2016 - sub-measure 4b	ONE OFF		EUR	- 8 689 604,28	0,00	- 8 689 604,28
	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Incorrect payment rates - FY2016 - sub-measure 5a	ONE OFF		EUR	- 463 232,49	0,00	- 463 232,49
	Certification	2014	Known error in EAFRD IACS	ONE OFF		EUR	- 60 838,46	- 304,19	- 60 534,27
	Certification	2014	MLE EAFRD NON-IACS	ESTIMATED BY AMOUNT		EUR	- 13 424 095,76	- 722 370,47	- 12 701 725,29
	Certification	2014	MLE EARDF IACS	ESTIMATED BY AMOUNT		EUR	- 5 447 940,85	- 7 258,11	- 5 440 682,74
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2015	weakness in a key control	ONE OFF		EUR	- 100 833,00	0,00	- 100 833,00
	Rural Development EAFRD (2014-2020) Measures with flat-rate support	2016	weakness in a key control	ONE OFF		EUR	- 64 467,00	0,00	- 64 467,00
					Total RO:	EUR	- 77 815 022,64	- 954 857,45	- 76 860 165,19

Currency	Amount	Deductions	Financial Impact
EUR	- 150 587 585,19	- 13 093 586,59	- 137 493 998,60

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2011	Reimbursement following judgment in case T-518/15 (audit RD2/2012/005/FR)	FLAT RATE	10,00 %	EUR	9 284 320,89	18 568,64	9 265 752,25
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2012	Reimbursement following judgment in case T-518/15 (audit RD2/2012/005/FR)	FLAT RATE	10,00 %	EUR	17 853 829,20	35 707,65	17 818 121,55
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2013	Reimbursement following judgment in case T-518/15 (audit RD2/2012/005/FR)	FLAT RATE	10,00 %	EUR	20 063 817,86	40 127,63	20 023 690,23
					Total FR:	EUR	47 201 967,95	94 403,92	47 107 564,03
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Financial effect of Commission Decision C(2016)3342 which reduced the interim payments related to the expenditure made in the period between 16 October 2015 and 31 December 2015	ONE OFF		EUR		– 8 584 818,55	8 584 818,55
	Rural Development EAFRD (2014-2020) measures subject to IACS	2015	Financial effect of Commission Decision C(2016)3342 which reduced the interim payments related to the expenditure made in the period between 1 July 2015 and 15 October 2015	ONE OFF		EUR		– 2 740 099,09	2 740 099,09
					Total RO:	EUR		– 11 324 917,64	11 324 917,64

Currency	Amount	Deductions	Financial Impact
EUR	47 201 967,95	– 11 230 513,72	58 432 481,67

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RO	Rural Development EAFRD (2014-2020) measures subject to IACS	2016	Financial effect of Commission Decision C(2017)6061 which suspended the interim payments related to the expenditure made in the period between 1 July 2016 and 15 October 2016	ONE OFF		EUR		- 5 775 525,93	5 775 525,93
					Total RO:	EUR		- 5 775 525,93	5 775 525,93
Currency		Amount	Deductions	Financial Impact					
EUR			- 5 775 525,93	5 775 525,93					