

COMMISSION IMPLEMENTING DECISION (EU) 2019/265**of 12 February 2019****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(2019) 869)***(Only the Czech, Dutch, English, French, German, Greek, Italian, Portuguese, 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 52 of Regulation (EU) No 1306/2013 the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the Member States.
- (6) 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 ⁽²⁾.
- (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 15 November 2018,

HAS ADOPTED THIS DECISION:

Article 1

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

⁽¹⁾ OJ L 347, 20.12.2013, p.549

⁽²⁾ Ares(2019)404605

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 Italian Republic, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, Romania and the Kingdom of Sweden.

Done at Brussels, 12 February 2019.

For the Commission

Phil HOGAN

Member of the Commission

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Cross-compliance	2011	Reimbursement following judgment in case T-627/16	FLAT RATE	2,00 %	EUR	423 793,95	3,36	423 790,59
	Cross-compliance	2011	Reimbursement following judgment in case T-627/16	FLAT RATE	10,00 %	EUR	2 118 969,77	16,78	2 118 952,99
					Total CZ:	EUR	2 542 763,72	20,14	2 542 743,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-260/16	FLAT RATE	2,00 %	EUR	8 811 286,44	0,00	8 811 286,44
					Total SE:	EUR	8 811 286,44	0,00	8 811 286,44

Currency	Amount	Deductions	Financial Impact
EUR	11 354 050,16	20,14	11 354 030,02

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Decoupled Direct Aids	2016	Payment entitlements - Article 24(6) of R. 1307/2013	ONE OFF		EUR	– 2 762 784,00	0,00	– 2 762 784,00
	Decoupled Direct Aids	2017	Payment entitlements - Article 24(6) of R. 1307/2013	ONE OFF		EUR	– 5 268 498,00	0,00	– 5 268 498,00
	Decoupled Direct Aids	2016	Quality of LPIS - pro rata - 10 % threshold	ONE OFF		EUR	– 95 167,00	0,00	– 95 167,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Quality of LPIS - pro rata - 10 % threshold	ONE OFF		EUR	– 95 167,00	0,00	– 95 167,00
	Decoupled Direct Aids	2017	Quality of LPIS - pro rata factors	ONE OFF		EUR	– 639 853,00	0,00	– 639 853,00
	Decoupled Direct Aids	2016	Quality of the LPIS - pro rata factors	ONE OFF		EUR	– 538 452,00	0,00	– 538 452,00
					Total AT:	EUR	– 9 399 921,00	0,00	– 9 399 921,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2017	CEB/2018/020/DE - errors in EAGF and EAFRD	ONE OFF		EUR	– 162,53	0,00	– 162,53
					Total DE:	EUR	– 162,53	0,00	– 162,53
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Other Direct Aid - POSEI (2014+)	2015	Area paid for production of tomato not exported	ONE OFF		EUR	– 617 823,18	0,00	– 617 823,18
	Other Direct Aid - POSEI (2014+)	2016	Area paid for production of tomato not exported	ONE OFF		EUR	– 433 756,91	0,00	– 433 756,91
	Other Direct Aid - POSEI (2014+)	2017	Area paid for production of tomato not exported	ONE OFF		EUR	– 424 985,80	0,00	– 424 985,80
	Certification	2016	Known errors - EAGF	ONE OFF		EUR	– 374 098,28	– 363 476,73	– 10 621,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2016	Known errors- EAGF Non IACS	ONE OFF		EUR	– 861 340,55	– 412 107,97	– 449 232,58
	Other Direct Aid - POSEI (2014+)	2015	non-compliance in determining the area for payment in the administrative checks: unauthorised tolerance of 1 % is used	ONE OFF		EUR	– 4 472,38	0,00	– 4 472,38
	Other Direct Aid - POSEI (2014+)	2016	non-compliance in determining the area for payment in the administrative checks: unauthorised tolerance of 1 % is used	ONE OFF		EUR	– 901,63	0,00	– 901,63
	POSEI (2014+)	2015	SSA-Regional trade: non respect of the maximum quantities of processed products which can be exported annually from the Canary Islands in the context of regional trade, Annex V Regulation 180/2014, CN code 1901 90	ONE OFF		EUR	– 12 501,12	0,00	– 12 501,12
					Total ES:	EUR	– 2 729 879,85	– 775 584,70	– 1 954 295,15
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2015	Ponctuelle: erreur connue	ONE OFF		EUR	– 3 008,88	0,00	– 3 008,88
	Certification	2015	Ponctuelle: gestion des irregularites	ONE OFF		EUR	– 1 450 566,69	0,00	– 1 450 566,69
	Certification	2015	Ponctuelle: tests de validation	ONE OFF		EUR	– 76 266,65	– 88,75	– 76 177,90
					Total FR:	EUR	– 1 529 842,22	– 88,75	– 1 529 753,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiencies identified in 2 key controls	FLAT RATE	5,00 %	EUR	- 515 238,30	- 344,73	- 514 893,57
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies identified in 2 key controls	FLAT RATE	5,00 %	EUR	- 525 168,09	0,00	- 525 168,09
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Deficiencies identified in 2 key controls	FLAT RATE	5,00 %	EUR	- 501 093,03	0,00	- 501 093,03
	Apiculture	2015	deficiencies in the on-the-spot checks and no penalties were applied.	FLAT RATE	5,00 %	EUR	- 2 543,94	0,00	- 2 543,94
	Apiculture	2016	deficiencies in the on-the-spot checks and no penalties were applied.	FLAT RATE	5,00 %	EUR	- 2 887,86	0,00	- 2 887,86
	Apiculture	2017	deficiencies in the on-the-spot checks and no penalties were applied.	FLAT RATE	5,00 %	EUR	- 3 614,40	0,00	- 3 614,40
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	FY 2018 until February - weakness in 2 key controls	FLAT RATE	5,00 %	EUR	- 16 468,70	0,00	- 16 468,70
	Other Direct Aid - POSEI (2014+)	2015	weakness on the spot checks and no penalties applied in the SAI	FLAT RATE	5,00 %	EUR	- 56 942,35	0,00	- 56 942,35
	Other Direct Aid - POSEI (2014+)	2016	weakness on the spot checks and no penalties applied in the SAI	FLAT RATE	5,00 %	EUR	- 57 827,79	0,00	- 57 827,79
	Other Direct Aid - POSEI (2014+)	2017	weakness on the spot checks and no penalties applied in the SAI	FLAT RATE	5,00 %	EUR	- 56 383,70	0,00	- 56 383,70
					Total GR:	EUR	- 1 738 168,16	- 344,73	- 1 737 823,43

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Irregularities	2015	Deficiencies in debt management	ONE OFF		EUR	– 324 716,97	0,00	– 324 716,97
	Irregularities	2015	Deficiencies in key controls	FLAT RATE	5,00 %	EUR	– 309 730,38	– 2 610,77	– 307 119,61
					Total IE:	EUR	– 634 447,35	– 2 610,77	– 631 836,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Certification	2016	pre-2008 debts	ONE OFF		EUR	– 7 544 556,82	0,00	– 7 544 556,82
	Clearance of accounts - Conformity Clearance	2007	reissue of payments to the beneficiaries in 2008 after being declared to the Fund in 2007	ONE OFF	0,00 %	EUR	– 31 246,05	0,00	– 31 246,05
					Total IT:	EUR	– 7 575 802,87	0,00	– 7 575 802,87
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Decoupled Direct Aids	2010	LPIS - Cross-checks and OTSC weakness CY 2009 - SAPS	ESTIMATED BY AMOUNT		EUR	– 23 154 676,68	– 46 309,35	– 23 108 367,33
	Decoupled Direct Aids	2011	LPIS - Cross-checks and OTSC weakness CY 2010 - SAPS	ESTIMATED BY AMOUNT		EUR	– 20 574 656,79	0,00	– 20 574 656,79
					Total RO:	EUR	– 43 729 333,47	– 46 309,35	– 43 683 024,12
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Decoupled Direct Aids	2016	Accuracy of scales of LPIS & ESPG	ONE OFF		EUR	– 4 038,74	0,00	– 4 038,74

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Accuracy of scales of LPIS & ESPG	ONE OFF		EUR	– 4 124,26	0,00	– 4 124,26
	Decoupled Direct Aids	2016	Distinction LLF with grass and TG	FLAT RATE	5,00 %	EUR	– 7 116 696,66	– 157 127,27	– 6 959 569,39
	Decoupled Direct Aids	2017	Distinction LLF with grass and TG	FLAT RATE	5,00 %	EUR	– 7 517 150,74	– 390 044,95	– 7 127 105,79
	Decoupled Direct Aids	2016	OTSC to sufficient number & quality	FLAT RATE	2,00 %	EUR	– 562 860,06	– 2 557,41	– 560 302,65
	Decoupled Direct Aids	2017	OTSC to sufficient number & quality	FLAT RATE	2,00 %	EUR	– 903,80	– 3,90	– 899,90
	Decoupled Direct Aids	2017	OTSC to sufficient number & quality	FLAT RATE	5,00 %	EUR	– 1 427 157,53	– 2 462,89	– 1 424 694,64
	Decoupled Direct Aids	2016	Pro-rata not appropriately applied	ONE OFF		EUR	– 48 691,52	0,00	– 48 691,52
	Decoupled Direct Aids	2017	Pro-rata not appropriately applied	ONE OFF		EUR	– 45 214,48	0,00	– 45 214,48
					Total SE:	EUR	– 16 726 837,79	– 552 196,42	– 16 174 641,37

Currency	Amount	Deductions	Financial Impact
EUR	– 84 064 395,24	– 1 377 134,72	– 82 687 260,52

Budget Item: 6711

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD Knowledge and innovation	2016	Absence of audit trail regarding the evaluation of reasonableness of costs - M16 - FY2016	FLAT RATE	2,00 %	EUR	- 21 082,63	0,00	- 21 082,63
	Rural Development EAFRD Knowledge and innovation	2017	Absence of audit trail regarding the evaluation of reasonableness of costs - M16 - FY2017	FLAT RATE	2,00 %	EUR	- 15 936,07	0,00	- 15 936,07
	Rural Development EAFRD Knowledge and innovation	2016	Absence of audit trail regarding the evaluation of reasonableness of costs - M1 - FY2016	FLAT RATE	2,00 %	EUR	- 14 491,20	0,00	- 14 491,20
	Rural Development EAFRD Knowledge and innovation	2017	Absence of audit trail regarding the evaluation of reasonableness of costs - M1 - FY2017	FLAT RATE	2,00 %	EUR	- 16 281,84	0,00	- 16 281,84
	Rural Development EAFRD Knowledge and innovation	2016	Absence of audit trail regarding the evaluation of reasonableness of costs - M3 - FY2016	FLAT RATE	2,00 %	EUR	- 9 485,57	0,00	- 9 485,57
	Rural Development EAFRD Knowledge and innovation	2017	Absence of audit trail regarding the evaluation of reasonableness of costs - M3 - FY2017	FLAT RATE	2,00 %	EUR	- 10 215,31	0,00	- 10 215,31
					Total AT:	EUR	- 87 492,62	0,00	- 87 492,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Rural Development EAFRD Measures with flat-rate support	2015	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	7,00 %	EUR	- 65 667,11	0,00	- 65 667,11
	Rural Development EAFRD investment - private beneficiaries	2015	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 663 989,13	0,00	- 663 989,13

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2015	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 224 305,01	- 21 670,95	- 202 634,06
	Rural Development EAFRD Measures with flat-rate support	2016	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	7,00 %	EUR	- 128 715,39	0,00	- 128 715,39
	Rural Development EAFRD investment - private beneficiaries	2016	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 871 916,33	0,00	- 871 916,33
	Rural Development EAFRD Measures with flat-rate support	2016	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 132 163,98	0,00	- 132 163,98
	Rural Development EAFRD investment - private beneficiaries	2016	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	ONE OFF		EUR	- 34 362,79	0,00	- 34 362,79
	Rural Development EAFRD Measures with flat-rate support	2016	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	ONE OFF		EUR	- 621 040,86	- 621 040,86	0,00
	Rural Development EAFRD Measures with flat-rate support	2017	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	7,00 %	EUR	- 3 391,35	0,00	- 3 391,35

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2017	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 164 804,35	0,00	- 164 804,35
	Rural Development EAFRD Measures with flat-rate support	2017	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	FLAT RATE	10,00 %	EUR	- 6 070,22	0,00	- 6 070,22
	Rural Development EAFRD Measures with flat-rate support	2017	Absence et déficiences de contrôles clés Absence d'un contrôle auxiliaire	ONE OFF		EUR	- 34 690,79	0,00	- 34 690,79
	Rural Development EAFRD forestry measures	2016	Déficiences de contrôles clés.	ONE OFF		EUR	- 23 742,86	0,00	- 23 742,86
					Total BE:	EUR	- 2 974 860,17	- 642 711,81	- 2 332 148,36
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2017	CEB/2018/020/DE - errors in EAGF and EAFRD	ONE OFF		EUR	- 97 411,09	0,00	- 97 411,09
					Total DE:	EUR	- 97 411,09	0,00	- 97 411,09
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2016	Erreur connue détectée lors du test de validation HSGC_20	ONE OFF		EUR	- 6 125,06	0,00	- 6 125,06

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2016	Erreur connue détectée lors du test de validation HSIGC_22	ONE OFF		EUR	– 6 907,00	0,00	– 6 907,00
	Certification	2016	Erreur connue détectée lors du test de validation HSIGC_32	ONE OFF		EUR	– 16 949,09	0,00	– 16 949,09
	Certification	2016	Erreur connue détectée lors du test de validation HSIGC_5	ONE OFF		EUR	– 399,02	0,00	– 399,02
	Certification	2015	Erreur connue Test de conformité n°8 NSIGC	ONE OFF		EUR	– 44,55	0,00	– 44,55
	Certification	2016	Erreur extrapolée sur le 5ème trimestre du programme de développement rural 2007-2013	ESTIMATED BY AMOUNT		EUR	– 996 414,95	0,00	– 996 414,95
	Certification	2015	Erreur la plus probable détectée sur les 4 premiers trimestres du dernier exercice de développement rural	ESTIMATED BY AMOUNT		EUR	– 430 526,99	0,00	– 430 526,99
					Total FR:	EUR	– 1 457 366,66	0,00	– 1 457 366,66
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Clearance of accounts - Conformity Clearance	2007	debt not recorded in Annex III	ONE OFF	0,00 %	EUR	– 330 771,05	0,00	– 330 771,05
	Certification	2017	MLE for EAFRD population	ESTIMATED BY AMOUNT		EUR	– 766 522,66	– 70 653,34	– 695 869,32
					Total IT:	EUR	– 1 097 293,71	– 70 653,34	– 1 026 640,37

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Certification	2015	Clearance of accounts EAFRD closure exercise 2007-2013. Financial correction is composed of the sum of the MLE for Q1-Q4 (EUR 323 284,12).	ESTIMATED BY AMOUNT		EUR	– 323 284,12	– 30 599,35	– 292 684,77
	Certification	2016	Clearance of accounts EAFRD closure exercise 2007-2013. Financial correction is composed of the sum of the MLE Q5 (EUR 666 290,00).	ESTIMATED BY AMOUNT		EUR	– 666 290,00	0,00	– 666 290,00
					Total NL:	EUR	– 989 574,12	– 30 599,35	– 958 974,77
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2010	Deficient checks on the SME status	ONE OFF		EUR	– 986 742,27	– 19 734,85	– 967 007,42
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	Deficient checks on the SME status	ONE OFF		EUR	– 661 912,45	– 13 238,25	– 648 674,20
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Deficient checks on the SME status	ONE OFF		EUR	– 383 755,22	– 7 675,10	– 376 080,12
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Deficient checks on the SME status	ONE OFF		EUR	– 2 742 818,76	– 54 856,38	– 2 687 962,38

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment - private beneficiaries	2014	Deficient checks on the SME status	ONE OFF		EUR	- 1 090 453,19	- 11 739,23	- 1 078 713,96
	Rural Development EAFRD investment - private beneficiaries	2015	Deficient checks on the SME status	ONE OFF		EUR	- 1 631 769,52	- 6 527,08	- 1 625 242,44
	Rural Development EAFRD investment - private beneficiaries	2016	Deficient checks on the SME status	ONE OFF		EUR	- 593 335,15	0,00	- 593 335,15
					Total PT:	EUR	- 8 090 786,56	- 113 770,89	- 7 977 015,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD Measures with flat-rate support	2015	Creation of artificial conditions for receiving a financial support higher than the regulatory ceiling	ONE OFF		EUR	- 112 285,43	0,00	- 112 285,43
	Rural Development EAFRD Measures with flat-rate support	2016	Creation of artificial conditions for receiving a financial support higher than the regulatory ceiling	ONE OFF		EUR	- 299 457,90	0,00	- 299 457,90
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	Deduction of RD2/2011/010/RO - CY 2010	ESTIMATED BY AMOUNT		EUR	2 731 178,66	5 486,46	2 725 692,20
	Rural Development EAFRD Investment - public beneficiaries	2014	Insufficient checks on the eligibility criteria for the projects (Agro-tourism or Accommodation for tourists in rural areas)	FLAT RATE	5,00 %	EUR	- 35 915,55	- 18 124,26	- 17 791,29
	Rural Development EAFRD Measures with flat-rate support	2015	Insufficient checks on the eligibility criteria for the projects (Agro-tourism or Accommodation for tourists in rural areas)	FLAT RATE	5,00 %	EUR	- 847 408,37	0,00	- 847 408,37

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2016	Insufficient checks on the eligibility criteria for the projects (Agro-tourism or Accommodation for tourists in rural areas)	FLAT RATE	5,00 %	EUR	- 718 001,23	0,00	- 718 001,23
	Certification	2015	Known error (advances) + reconciliation error	ONE OFF		EUR	- 343 392,94	- 10 564,52	- 332 828,42
	Certification	2015	Known error (non-IACS)	ONE OFF		EUR	- 7 479,27	- 7 479,27	0,00
	Rural Development EAFRD Complement to direct payment (2007-2013)	2010	LPIS - Cross-checks and OTSC weakness CY 2009 - CNDP	ESTIMATED BY AMOUNT		EUR	- 3 702 778,52	0,00	- 3 702 778,52
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2009	LPIS - Cross-checks and OTSC weakness CY 2009 - RD	ESTIMATED BY AMOUNT		EUR	- 11 640 416,05	- 0,17	- 11 640 415,88
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	LPIS - Cross-checks and OTSC weakness CY 2009 - RD	ESTIMATED BY AMOUNT		EUR	- 12 554 382,97	- 25 219,59	- 12 529 163,38
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2010	LPIS - Cross-checks and OTSC weakness CY 2010 - RD	ESTIMATED BY AMOUNT		EUR	- 26 997 516,00	- 54 233,35	- 26 943 282,65
	Certification	2015	Most likely error (IACS+non-IACS) FY2015 and FY2016	ESTIMATED BY AMOUNT		EUR	- 34 194 181,65	- 7 411 850,18	- 26 782 331,47
	Certification	2016	Most likely error (IACS+non-IACS) FY2015 and FY2016	ESTIMATED BY AMOUNT		EUR	- 9 947 831,00	- 2 719 256,79	- 7 228 574,21
					Total RO:	EUR	- 98 669 868,22	- 10 241 241,67	- 88 428 626,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Rural Development EAFRD investment - private beneficiaries	2017	Correction on transitional period FY2016-2017-2018: M01 (prev. 111), M04 (prev. 121) and M07 (prev. 321)	FLAT RATE	5,00 %	EUR	- 136,58	0,00	- 136,58
	Rural Development EAFRD investment - public beneficiaries	2017	Correction on transitional period FY2016-2017-2018: M01 (prev. 111), M04 (prev. 121) and M07 (prev. 321)	FLAT RATE	5,00 %	EUR	- 254,37	0,00	- 254,37
	Rural Development EAFRD Knowledge and innovation	2017	Correction on transitional period FY2016-2017-2018: M01 (prev. 111), M04 (prev. 121) and M07 (prev. 321)	FLAT RATE	5,00 %	EUR	- 314,51	0,00	- 314,51
	Rural Development EAFRD investment - public beneficiaries	2018	Correction on transitional period FY2016-2017-2018: M01 (prev. 111), M04 (prev. 121) and M07 (prev. 321)	FLAT RATE	5,00 %	EUR	- 497,91	0,00	- 497,91
	Rural Development EAFRD Knowledge and innovation	2018	Correction on transitional period FY2016-2017-2018: M01 (prev. 111), M04 (prev. 121) and M07 (prev. 321)	FLAT RATE	5,00 %	EUR	- 36,65	0,00	- 36,65
	Rural Development EAFRD Measures with flat-rate support	2015	Deficiencies in KC: Selection and appraisal of projects; Evaluation of reasonableness of costs - M312	FLAT RATE	5,00 %	EUR	- 85 400,97	- 85 400,97	0,00
	Rural Development EAFRD Measures with flat-rate support	2016	Deficiencies in KC: Selection and appraisal of projects; Evaluation of reasonableness of costs - M312	FLAT RATE	5,00 %	EUR	- 20 805,06	0,00	- 20 805,06
	Rural Development EAFRD investment - public beneficiaries	2015	Deficiencies in KC: Selection and appraisal of projects; Evaluation of reasonableness of costs - M321	FLAT RATE	5,00 %	EUR	- 1 009 988,55	- 1 009 988,55	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2016	Deficiencies in KC: Selection and appraisal of projects; Evaluation of reasonableness of costs - M321	FLAT RATE	5,00 %	EUR	- 10 921,32	0,00	- 10 921,32
	Rural Development EAFRD Knowledge and innovation	2015	Deficiencies in KC: Selection and appraisal of projects (M111, M331); Adequate verification of all payment claims (M331)	FLAT RATE	5,00 %	EUR	- 780 486,39	- 1 632,52	- 778 853,87
	Rural Development EAFRD Knowledge and innovation	2016	Deficiencies in KC: Selection and appraisal of projects (M111, M331); Adequate verification of all payment claims(M331)	FLAT RATE	5,00 %	EUR	- 226 592,89	0,00	- 226 592,89
	Rural Development EAFRD investment - private beneficiaries	2015	Deficiencies in KC: Selection and appraisal of projects - M121	FLAT RATE	5,00 %	EUR	- 115 476,12	- 115 476,12	0,00
	Rural Development EAFRD investment - private beneficiaries	2016	Deficiencies in KC: Selection and appraisal of projects - M121	FLAT RATE	5,00 %	EUR	- 349,35	0,00	- 349,35
					Total SE:	EUR	- 2 251 260,67	- 1 212 498,16	- 1 038 762,51

Currency	Amount	Deductions	Financial Impact
EUR	- 115 715 913,82	- 12 311 475,22	- 103 404 438,60