

COMMISSION IMPLEMENTING DECISION (EU) 2021/261**of 17 February 2021****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(2021) 927)***(Only the Bulgarian, Danish, Dutch, French, German, Greek, Hungarian, Italian, Polish, Portuguese, Slovak 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 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 31 January 2021,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2021)582569.

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 Republic of Bulgaria, 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 Poland, the Portuguese Republic and the Slovak Republic.

Done at Brussels, 17 February 2021.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

Decision: 65**Budget Item: 08 02 06 01**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Decoupled Direct Aids	2016	Reimbursement following judgment in case T-46/19	FLAT RATE	2,00	EUR	12 342 563,07	0,00	12 342 563,07
	Decoupled Direct Aids	2016	Reimbursement following judgment in case T-46/19	ONE OFF		EUR	541 695,17	541 695,17	0,00
	Decoupled Direct Aids	2017	Reimbursement following judgment in case T-46/19	FLAT RATE	2,00	EUR	12 060 282,13	0,00	12 060 282,13
	Decoupled Direct Aids	2017	Reimbursement following judgment in case T-46/19	ONE OFF		EUR	148 448,47	148 448,47	0,00
					Total GR:	EUR	25 092 988,84	690 143,64	24 402 845,20

Currency	Amount	Deductions	Financial Impact
EUR	25 092 988,84	690 143,64	24 402 845,20

Budget Item: 6 2 0 0

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Clearance of Accounts - Financial Clearance	2018	Individual errors EAGF IACS	ONE OFF		EUR	- 528,95	0,00	- 528,95
	Clearance of Accounts - Financial Clearance	2018	Known error EAGF NIACS	ONE OFF		EUR	- 98 894,05	0,00	- 98 894,05

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Clearance of Accounts - Financial Clearance	2018	Payment delays school schemes	ONE OFF		EUR	- 4 778,76	0,00	- 4 778,76
					Total BE:	EUR	- 104 201,76	0,00	- 104 201,76
BG	Promotion Measures	2010	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 430 586,90	0,00	- 430 586,90
	Promotion Measures	2011	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 299 201,85	0,00	- 299 201,85
	Promotion Measures	2012	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 636 371,10	0,00	- 636 371,10
	Promotion Measures	2013	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 1 157 373,48	,00	- 1 157 373,48
	Promotion Measures	2014	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 1 341 643,85	0,00	- 1 341 643,85
	Promotion Measures	2015	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 1 641 010,62	0,00	- 1 641 010,62
	Promotion Measures	2016	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 1 838 521,58	0,00	- 1 838 521,58
	Promotion Measures	2017	INT2016/101/BG Absence of recoveries	ONE OFF		EUR	- 312 139,59	0,00	- 312 139,59
					Total BG:	EUR	- 7 656 848,97	0,00	- 7 656 848,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Young farmers scheme	2020	DE03, DE04-Administrative checks on Payment Entitlements when setting up the Basic Payment Scheme-YFP-CY 2019	ONE OFF		EUR	- 4 097,43	0,00	- 4 097,43
	Young farmers scheme	2018	DE15-Administrative checks on PEs when setting up the BPS-YFS -CY2017	ONE OFF		EUR	- 9 191,93	0,00	- 9 191,93
	Young farmers scheme	2019	DE15-Administrative checks on PEs when setting up the BPS-YFS -CY2018	ONE OFF		EUR	- 7 409,73	0,00	- 7 409,73
	Basic Payment Scheme	2018	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants -BPS -CY2017	ONE OFF		EUR	- 26 423,71	0,00	- 26 423,71
	Basic Payment Scheme	2019	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants -BPS -CY2018	ONE OFF		EUR	- 25 872,54	0,00	- 25 872,54
	Greening Payment	2018	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants -GREENING -CY2017	ONE OFF		EUR	- 12 488,28	0,00	- 12 488,28
	Greening Payment	2019	DE15 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants -Greening-CY2018	ONE OFF		EUR	- 12 514,32	0,00	- 12 514,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Restributive Payment	2018	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants –RDP -CY2017	ONE OFF		EUR	– 6 475,31	0,00	– 6 475,31
	Reimbursement of direct aids in relation to financial discipline	2018	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – REIMBURSEMENT OF FD -CY2017	ONE OFF		EUR	– 478,69	0,00	– 478,69
	Reimbursement of direct aids in relation to financial discipline	2019	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants –reimbursement of financial discipline- CY2018	ONE OFF		EUR	– 487,16	0,00	– 487,16
	Restributive Payment	2019	DE15 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants –RP-CY2018	ONE OFF		EUR	– 6 532,40	0,00	– 6 532,40
	Young farmers scheme	2018	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants –YFS -CY2017	ONE OFF		EUR	– 4 898,54	0,00	– 4 898,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Young farmers scheme	2019	DE15-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants –YFS-CY2018	ONE OFF		EUR	– 5 032,54	0,00	– 5 032,54
	Young farmers scheme	2018	DE21-Administrative checks on PEs when setting up the BPS–YFS -CY2017	ONE OFF		EUR	– 2 033,63	0,00	– 2 033,63
	Young farmers scheme	2018	DE3-Administrative checks on PEs when setting up the BPS–YFS -CY2017	ONE OFF		EUR	– 3 406,45	0,00	– 3 406,45
	Young farmers scheme	2019	DE3-Administrative checks on PEs when setting up the BPS–YFS -CY2018	ONE OFF		EUR	– 2 171,77	0,00	– 2 171,77
	Basic Payment Scheme	2018	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – BPS -CY2017	ONE OFF		EUR	– 23 703,04	0,00	– 23 703,04
	Basic Payment Scheme	2019	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – BPS -CY2018	ONE OFF		EUR	– 25 206,49	0,00	– 25 206,49
	Greening Payment	2018	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – GREENING -CY2017	ONE OFF		EUR	– 12 369,06	0,00	– 12 369,06

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Greening Payment	2019	DE3 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – Greening-CY2018	ONE OFF		EUR	– 12 772,95	0,00	– 12 772,95
	Restitutive Payment	2018	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – RDP -CY2017	ONE OFF		EUR	– 6 497,31	0,00	– 6 497,31
	Reimbursement of direct aids in relation to financial discipline	2018	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – REIMBURSEMENT OF FD -CY2017	ONE OFF		EUR	– 555,79	0,00	– 555,79
	Reimbursement of direct aids in relation to financial discipline	2019	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – reimbursement of financial discipline-CY2018	ONE OFF		EUR	– 571,19	0,00	– 571,19
	Restitutive Payment	2019	DE3 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – RP-CY2018	ONE OFF		EUR	– 6 789,12	0,00	– 6 789,12
	Young farmers scheme	2017	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants -YFP-CY2016	ONE OFF		EUR	– 4 568,91	0,00	– 4 568,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Young farmers scheme	2018	DE3-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – YFS -CY2017	ONE OFF		EUR	– 6 343,62	0,00	– 6 343,62
	Young farmers scheme	2019	DE3 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – YFS-CY2018	ONE OFF		EUR	– 6 236,09	0,00	– 6 236,09
	Basic Payment Scheme	2020	DE3,DE4,DE7,DE15-Checks on the correct allocation from the NR-BPS-CY2019	ONE OFF		EUR	– 60 665,91	0,00	– 60 665,91
	Reimbursement of direct aids in relation to financial discipline	2020	DE3,DE4,DE7,DE15-Checks on the correct allocation from the NR-BPS-GREENING-YFP-RP-reimbursement of FD-CY2019	ONE OFF		EUR	– 1 295,71	0,00	– 1 295,71
	Greening Payment	2020	DE3,DE4,DE7,DE15-Checks on the correct allocation from the NR-GREENING-CY2019	ONE OFF		EUR	– 29 713,24	0,00	– 29 713,24
	Young farmers scheme	2020	DE3,DE4,DE7,DE15-Checks on the correct allocation from the NR-RP-CY2019	ONE OFF		EUR	– 13 243,11	0,00	– 13 243,11
	Restitutive Payment	2020	DE3,DE4,DE7,DE15-Checks on the correct allocation from the NR-YFP-CY2019	ONE OFF		EUR	– 14 146,22	0,00	– 14 146,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Young farmers scheme	2018	DE4-Administrative checks on PEs when setting up the BPS-YFS -CY2017	ONE OFF		EUR	- 7 857,98	0,00	- 7 857,98
	Basic Payment Scheme	2018	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – BPS -CY2017	ONE OFF		EUR	- 3 702,45	0,00	- 3 702,45
	Basic Payment Scheme	2019	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – BPS -CY2018	ONE OFF		EUR	- 3 614,36	0,00	- 3 614,36
	Greening Payment	2018	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – GREENING -CY2017	ONE OFF		EUR	- 1 733,16	0,00	- 1 733,16
	Greening Payment	2019	DE4 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – Greening-CY2018	ONE OFF		EUR	- 1 726,10	0,00	- 1 726,10
	Restitutive Payment	2018	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – RDP -CY2017	ONE OFF		EUR	- 1 008,52	0,00	- 1 008,52
	Reimbursement of direct aids in relation to financial discipline	2018	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – REIMBURSEMENT OF FD -CY2017	ONE OFF		EUR	- 73,22	0,00	- 73,22

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Reimbursement of direct aids in relation to financial discipline	2019	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – reimbursement of financial discipline-CY2018	ONE OFF		EUR	– 73,59	0,00	– 73,59
	Restitutive Payment	2019	DE4 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – RP-CY2018	ONE OFF		EUR	– 1 015,58	0,00	– 1 015,58
	Young farmers scheme	2018	DE4-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – YFS -CY2017	ONE OFF		EUR	– 884,46	0,00	– 884,46
	Young farmers scheme	2019	DE4 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – YFS-CY2018	ONE OFF		EUR	– 883,81	0,00	– 883,81
	Young farmers scheme	2019	DE7-Administrative checks on PEs when setting up the BPS–YFS -CY2018	ONE OFF		EUR	– 5 696,10	0,00	– 5 696,10
	Basic Payment Scheme	2019	DE7-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – BPS -CY2018	ONE OFF		EUR	– 13 461,60	0,00	– 13 461,60
	Greening Payment	2019	DE7 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – Greening-CY2018	ONE OFF		EUR	– 6 825,87	0,00	– 6 825,87

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Reimbursement of direct aids in relation to financial discipline	2019	DE7-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – reimbursement of financial discipline-CY2018	ONE OFF		EUR	– 333,83	0,00	– 333,83
	Restitutive Payment	2019	DE7 -Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – RP-CY2018	ONE OFF		EUR	– 1 985,98	0,00	– 1 985,98
	Young farmers scheme	2019	DE7-Checks on the correct allocation of PEs from the National Reserve to young farmers and new entrants – YFS-CY2018	ONE OFF		EUR	– 3 495,05	0,00	– 3 495,05
	Clearance of Accounts - Financial Clearance	2019	Financial errors in EAGF and EAFRD	ONE OFF		EUR	– 2 044,56	0,00	– 2 044,56
					Total DE:	EUR	– 410 608,41	0,00	– 410 608,41
DK	Cross-compliance	2016	CY 2015 SMR 2	FLAT RATE	2,00	EUR	– 1 396 727,20	– 83 492,88	– 1 313 234,32
	Cross-compliance	2017	CY 2015 SMR 2	FLAT RATE	2,00	EUR	– 518,77	0,00	– 518,77
	Cross-compliance	2018	CY 2015 SMR 2	FLAT RATE	2,00	EUR	– 51,92	0,00	– 51,92
	Cross-compliance	2016	CY 2015 SMR 7	ONE OFF		EUR	– 7 327,71	– 240,00	– 7 087,71
	Cross-compliance	2017	CY 2015 SMR 7	ONE OFF		EUR	– 0,16	0,00	– 0,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2017	CY 2016 SMR 2	FLAT RATE	2,00	EUR	- 1 384 812,16	- 17,01	- 1 384 795,15
	Cross-compliance	2018	CY 2016 SMR 2	FLAT RATE	2,00	EUR	- 255,56	0,00	- 255,56
	Cross-compliance	2017	CY 2016 SMR 7	ONE OFF		EUR	- 9 124,19	0,00	- 9 124,19
	Cross-compliance	2018	CY 2017 SMR 2	FLAT RATE	2,00	EUR	- 1 371 553,15	- 4,36	- 1 371 548,79
	Cross-compliance	2018	CY 2017 SMR 7	ONE OFF		EUR	- 7 958,88	0,00	- 7 958,88
					Total DK:	EUR	- 4 178 329,70	- 83 754,25	- 4 094 575,45
ES	Cross-compliance	2017	CY 2016	FLAT RATE	5,00	EUR	- 365 264,87	- 5 497,72	- 359 767,15
	Cross-compliance	2018	CY 2016	FLAT RATE	5,00	EUR	- 4 620,63	0,00	- 4 620,63
	Cross-compliance	2019	CY 2016	FLAT RATE	5,00	EUR	- 1 178,37	0,00	- 1 178,37
	Cross-compliance	2018	CY 2017	FLAT RATE	5,00	EUR	- 731 771,69	0,00	- 731 771,69
	Cross-compliance	2019	CY 2017	FLAT RATE	5,00	EUR	- 922,57	0,00	- 922,57
	Cross-compliance	2017	CY 2018	FLAT RATE	5,00	EUR	- 3 453,11	- 55,20	- 3 397,91
	Cross-compliance	2019	CY 2018	FLAT RATE	5,00	EUR	- 499 784,68	0,00	- 499 784,68
	Clearance of Accounts - Financial Clearance	2018	Known error EAGF IACS	ONE OFF		EUR	- 18,54	0,00	- 18,54
	Clearance of Accounts - Financial Clearance	2018	Known error EAGF Non-IACS	ONE OFF		EUR	- 12 008,91	0,00	- 12 008,91
					Total ES:	EUR	- 1 619 023,37	- 5 552,92	- 1 613 470,45

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Promotion Measures	2017	Key control: administrative control on selection of implementing bodies	ONE OFF		EUR	– 148 550,04	0,00	– 148 550,04
					Total FR:	EUR	– 148 550,04	0,00	– 148 550,04
IT	Reimbursement of direct aids in relation to financial discipline	2018	All weaknesses	FLAT RATE	2,00	EUR	– 730 282,20	– 730 282,20	0,00
	Decoupled Direct Aids	2018	All weaknesses - Taking in account 'Reduction for Late Payments'	FLAT RATE	2,00	EUR	– 63 148 764,02	0,00	– 63 148 764,02
	Clearance of Accounts - Financial Clearance	2017	Negligence in the management and the recovering of debts	ONE OFF		EUR	– 710 274,04	0,00	– 710 274,04
	Clearance of Accounts - Financial Clearance	2017	Reduction due to payments deadlines	ONE OFF		EUR	– 74 978 660,98	– 74 978 660,98	0,00
	Voluntary Coupled Support	2018	Weaknesses affecting VCS	FLAT RATE	2,00	EUR	– 4 072 613,83	0,00	– 4 072 613,83
	Decoupled Direct Aids	2018	Weaknesses affecting VCS - SFS - Taking in account 'Reduction for Late Payments'	FLAT RATE	2,00	EUR	– 146 895,14	0,00	– 146 895,14
					Total IT:	EUR	– 143 787 490,21	– 75 708 943,18	– 68 078 547,03
PL	Greening Payment	2017	active farmer-CY 2016-Greening	FLAT RATE	2,00	EUR	– 288 138,30	– 288 138,30	0,00
	Restitutive Payment	2017	active farmer-CY 2016-Redistributive payment	FLAT RATE	2,00	EUR	– 31 387,38	0,00	– 31 387,38

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Reimbursement of direct aids in relation to financial discipline	2017	active farmer-CY 2016-reimbursement of financial discipline	FLAT RATE	2,00	EUR	- 10 487,54	- 10 487,54	0,00
	Single Area Payment Scheme	2017	active farmer-CY 2016-SAPS	FLAT RATE	2,00	EUR	- 397 464,17	- 0,01	- 397 464,16
	Voluntary coupled support	2017	active farmer-CY 2016-VCS animals M01 & M02	FLAT RATE	2,00	EUR	- 12 113,21	0,00	- 12 113,21
	Voluntary Coupled Support Area Based	2017	active farmer-CY 2016-VCS area	FLAT RATE	2,00	EUR	- 57 281,32	0,00	- 57 281,32
	Young farmers scheme	2017	active farmer-CY 2016-YFP	FLAT RATE	2,00	EUR	- 6 483,99	0,00	- 6 483,99
	Greening Payment	2018	active farmer-CY 2017-Greening	FLAT RATE	2,00	EUR	- 239 009,35	0,00	- 239 009,35
	Restitutive Payment	2018	active farmer-CY 2017-Redistributive payment	FLAT RATE	2,00	EUR	- 25 803,29	0,00	- 25 803,29
	Reimbursement of direct aids in relation to financial discipline	2018	active farmer-CY 2017-reimbursement of financial discipline	FLAT RATE	2,00	EUR	- 8 496,99	- 8 496,99	0,00
	Single Area Payment Scheme	2018	active farmer-CY 2017-SAPS	FLAT RATE	2,00	EUR	- 321 326,50	0,00	- 321 326,50
	Voluntary coupled support	2018	active farmer-CY 2017-VCS animals M01 & M02	FLAT RATE	2,00	EUR	- 8 741,83	0,00	- 8 741,83
	Voluntary coupled support	2018	active farmer-CY 2017-VCS area	FLAT RATE	2,00	EUR	- 50 719,95	0,00	- 50 719,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Young farmers scheme	2018	active farmer-CY 2017-YFP	FLAT RATE	2,00	EUR	– 4 675,11	0,00	– 4 675,11
	Voluntary coupled support	2017	Art. 42(2)(a) of Regulation (EU) No 809/2014-CY 2016-VCS animal measures M01 & M02	FLAT RATE	2,00	EUR	– 159 335,40	0,00	– 159 335,40
	Voluntary coupled support	2018	Art. 42(2)(a) of Regulation (EU) No 809/2014-CY 2017-VCS animal measures M01 & M02	FLAT RATE	2,00	EUR	– 104 853,32	0,00	– 104 853,32
	Voluntary coupled support	2019	Art. 42(2)(a) of Regulation (EU) No 809/2014-CY 2018-VCS animal measures M01 & M02	FLAT RATE	2,00	EUR	– 158 255,28	0,00	– 158 255,28
	Voluntary coupled support	2017	calculation of the aid and administrative penalties-CY 2016-VCS animals measures M01 and M02	ONE OFF		EUR	– 2 131 809,79	0,00	– 2 131 809,79
	Voluntary coupled support	2018	calculation of the aid and administrative penalties-CY 2017-VCS animals measures M01 and M02	ONE OFF		EUR	– 1 163 925,60	0,00	– 1 163 925,60
	Voluntary coupled support	2019	calculation of the aid and administrative penalties-CY 2018-VCS animals measures M01 and M02	ONE OFF		EUR	– 1 129 455,39	0,00	– 1 129 455,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Milk - Other	2017	Ineligible payments identified after the Polish Corrective Action Plan	ONE OFF		EUR	– 1 026 600,51	0,00	– 1 026 600,51
	Clearance of Accounts - Financial Clearance	2018	Reductions - payment deadlines	ONE OFF		EUR	– 506 241,22	– 506 241,22	0,00
	Milk - Other	2017	Risk on the remaining expenditure	FLAT RATE	5,00	EUR	– 527 300,43	0,00	– 527 300,43
					Total PL:	EUR	– 8 369 905,87	– 813 364,06	– 7 556 541,81
PT	Clearance of Accounts - Financial Clearance	2018	Delays in the timely issue of recovery requests - Article 54(1) of Regulation (EU) No 1306/2013 - EAGF	ONE OFF		EUR	– 217 692,59	0,00	– 217 692,59
	Clearance of Accounts - Financial Clearance	2018	Financial errors from substantive testing EAGF	ONE OFF		EUR	– 1 466,11	0,00	– 1 466,11
					Total PT:	EUR	– 219 158,70	0,00	– 219 158,70
SK	Clearance of Accounts - Financial Clearance	2018	MLE in EAGF IACS population	ESTIMATED BY AMOUNT		EUR	– 1 457 517,68	– 170 687,66	– 1 286 830,02
					Total SK:	EUR	– 1 457 517,68	– 170 687,66	– 1 286 830,02

Currency	Amount	Deductions	Financial Impact
EUR	– 167 951 634,71	– 76 782 302,07	– 91 169 332,64

Budget Item: 6 2 0 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Clearance of Accounts - Financial Clearance	2015	Known error for AECM	ONE OFF		EUR	- 1 606,10	0,00	- 1 606,10
	Clearance of Accounts - Financial Clearance	2016	Known error for AECM	ONE OFF		EUR	- 23 031,51	- 1 573,47	- 21 458,04
	Clearance of Accounts - Financial Clearance	2018	Known error M19	ONE OFF		EUR	- 28 625,55	0,00	- 28 625,55
	Clearance of Accounts - Financial Clearance	2018	Known errors M07	ONE OFF		EUR	- 197 948,15	- 123 289,59	- 74 658,56
	Clearance of Accounts - Financial Clearance	2018	MLE for EAFRD	ESTIMATED BY AMOUNT		EUR	- 136 281,26	- 28 425,39	- 107 855,87
	Clearance of Accounts - Financial Clearance	2018	MLE M01	ESTIMATED BY AMOUNT		EUR	- 11 382,84	0,00	- 11 382,84
	Clearance of Accounts - Financial Clearance	2018	MLE M07	ESTIMATED BY AMOUNT		EUR	- 246 576,79	- 21 030,20	- 225 546,59
	Clearance of Accounts - Financial Clearance	2018	MLE M16	ESTIMATED BY AMOUNT		EUR	- 68 944,11	- 3 099,61	- 65 844,50
	Clearance of Accounts - Financial Clearance	2018	MLE M19	ESTIMATED BY AMOUNT		EUR	- 5 574,25	- 208,00	- 5 366,25
	Clearance of Accounts - Financial Clearance	2018	MLE M20	ESTIMATED BY AMOUNT		EUR	- 74 172,61	0,00	- 74 172,61
					Total BE:	EUR	- 794 143,17	- 177 626,26	- 616 516,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Clearance of Accounts - Financial Clearance	2019	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 54 174,21	0,00	- 54 174,21
	Clearance of Accounts - Financial Clearance	2018	MLE for EAFRD Non-IACS population	ONE OFF		EUR	- 123 167,60	0,00	- 123 167,60
					Total DE:	EUR	- 177 341,81	0,00	- 177 341,81
DK	Cross-compliance	2016	CY 2015 SMR 2	FLAT RATE	2,00	EUR	- 40 498,41	- 4,69	- 40 493,72
	Cross-compliance	2017	CY 2015 SMR 2	FLAT RATE	2,00	EUR	- 138,59	- 87,26	- 51,33
	Cross-compliance	2016	CY 2016 SMR 2	FLAT RATE	2,00	EUR	- 0,80	- 0,02	- 0,78
	Cross-compliance	2017	CY 2016 SMR 2	FLAT RATE	2,00	EUR	- 56 448,20	- 191,70	- 56 256,50
	Cross-compliance	2018	CY 2016 SMR 2	FLAT RATE	2,00	EUR	- 1 096,36	0,00	- 1 096,36
	Cross-compliance	2017	CY 2016 SMR 7	ONE OFF		EUR	- 476,26	- 164,06	- 312,20
	Cross-compliance	2018	CY 2017 SMR 2	FLAT RATE	2,00	EUR	- 71 854,51	0,00	- 71 854,51

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2018	CY 2017 SMR 7	ONE OFF		EUR	- 297,99	0,00	- 297,99
					Total DK:	EUR	- 170 811,12	- 447,73	- 170 363,39
ES	Cross-compliance	2018	CY 2016	FLAT RATE	5,00	EUR	- 42 874,92	0,00	- 42 874,92
	Cross-compliance	2018	CY 2017	FLAT RATE	5,00	EUR	- 2 174,67	0,00	- 2 174,67
	Cross-compliance	2019	CY 2017	FLAT RATE	5,00	EUR	- 32 307,29	0,00	- 32 307,29
	Cross-compliance	2019	CY 2018	FLAT RATE	5,00	EUR	- 965,80	0,00	- 965,80
	Clearance of Accounts - Financial Clearance	2018	Known error EAFRD IACS	ONE OFF		EUR	- 109,02	0,00	- 109,02
	Clearance of Accounts - Financial Clearance	2018	Known error EAFRD Non-IACS	ONE OFF		EUR	- 117 808,18	0,00	- 117 808,18
	Clearance of Accounts - Financial Clearance	2018	Known errors EAFRD IACS	ONE OFF		EUR	- 4,80	0,00	- 4,80
	Clearance of Accounts - Financial Clearance	2018	MLE for EAFRD IACS population	ESTIMATED BY AMOUNT		EUR	- 631,58	0,00	- 631,58
	Clearance of Accounts - Financial Clearance	2018	MLE for EAFRD Non-IACS population	ESTIMATED BY AMOUNT		EUR	- 168 517,53	- 30,73	- 168 486,80
					Total ES:	EUR	- 365 393,79	- 30,73	- 365 363,06
HU	Rural Development EAFRD Risk management	2017	Deficiency in the key controls appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00	EUR	0,00	0,00	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Risk management	2018	Deficiency in the key controls appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00	EUR	- 168 225,11	0,00	- 168 225,11
	Rural Development EAFRD Risk management	2019	Deficiency in the key controls appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00	EUR	- 187 983,85	0,00	- 187 983,85
	Rural Development EAFRD Risk management	2020	Deficiency in the key controls appropriate evaluation of the reasonableness of costs (2020)	FLAT RATE	5,00	EUR	- 169 081,16	0,00	- 169 081,16
					Total HU:	EUR	- 525 290,12	0,00	- 525 290,12
IT	Clearance of Accounts - Financial Clearance	2017	Negligence in the management and the recovering of debts	ONE OFF		EUR	- 7 562,26	0,00	- 7 562,26
					Total IT:	EUR	- 7 562,26	0,00	- 7 562,26
PL	Rural Development EAFRD measures subject to IACS	2017	active farmer-CY 2016-areas with natural constraints (Art. 31(2) of Regulation (EU) No 1305/2013 and organic farming (Art. 29(1) of Regulation (EU) No 1305/2013)	FLAT RATE	2,00	EUR	- 51 595,09	- 0,16	- 51 594,93

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2018	active farmer-CY 2017-areas with natural constraints (Art. 31(2) of Regulation (EU) No 1305/2013 and organic farming (Art. 29(1) of Regulation (EU) No 1305/2013)	FLAT RATE	2,00	EUR	- 82 074,87	0,00	- 82 074,87
	Certification	2013	Financial errors EAFRD in FYs 2012-2016	ONE OFF		EUR	- 667,92	0,00	- 667,92
	Certification	2014	Financial errors EAFRD in FYs 2012-2016	ONE OFF		EUR	- 19 725,24	0,00	- 19 725,24
	Certification	2015	Financial errors EAFRD in FYs 2012-2016	ONE OFF		EUR	- 3 632,38	0,00	- 3 632,38
	Clearance of Accounts - Financial Clearance	2018	Financial errors in EAFRD	ONE OFF		EUR	- 18 173,75	0,00	- 18 173,75
					Total PL:	EUR	- 175 869,25	- 0,16	- 175 869,09
PT	Clearance of Accounts - Financial Clearance	2018	Delays in the timely issue of recovery requests - Article 54(1) of Regulation (EU) No 1306/2013 - EAFRD	ONE OFF		EUR	- 634 966,33	0,00	- 634 966,33
	Clearance of Accounts - Financial Clearance	2018	Financial errors from substantive testing EAFRD	ONE OFF		EUR	- 2 807,70	- 0,19	- 2 807,51
					Total PT:	EUR	- 637 774,03	- 0,19	- 637 773,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Clearance of Accounts - Financial Clearance	2018	Individual errors in EAFRD non IACS population	ONE OFF		EUR	- 36 239,94	- 1 710,57	- 34 529,37
					Total SK:	EUR	- 36 239,94	- 1 710,57	- 34 529,37

Currency	Amount	Deductions	Financial Impact
EUR	- 2 890 425,49	- 179 815,64	- 2 710 609,85