

COMMISSION IMPLEMENTING DECISION (EU) 2022/908**of 8 June 2022****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(2022) 3543)***(Only the Bulgarian, Czech, English, Finnish, French, German, Greek, Hungarian, Irish, Italian, Portuguese, Romanian, Slovak, Slovenian, 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 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 the 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 23 March 2022,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2022)3643435

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 Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, Hungary, the Republic of Austria, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 8 June 2022.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

Decision: 69

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Decoupled Direct Aids	2016	Deduction CY2015	ONE OFF		EUR	2 762 784,00	0,00	2 762 784,00
	Decoupled Direct Aids	2017	Deduction CY2016	ONE OFF		EUR	5 268 498,00	0,00	5 268 498,00
					Total AT:	EUR	8 031 282,00	0,00	8 031 282,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Wine - Investment	2011	Reimbursement following judgment in case T-627/16	FLAT RATE	10,00%	EUR	124 003,47	0,00	124 003,47
	Wine - Investment	2012	Reimbursement following judgment in case T-627/16	FLAT RATE	10,00%	EUR	207 479,98	0,00	207 479,98
	Wine - Investment	2013	Reimbursement following judgment in case T-627/16	FLAT RATE	10,00%	EUR	201 933,62	0,00	201 933,62
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-627/16	ONE OFF		EUR	16 786,88	0,00	16 786,88
	Wine - Investment	2014	Reimbursement following judgment in case T-627/16	FLAT RATE	10,00%	EUR	103 099,13	0,00	103 099,13
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-627/16	ONE OFF		EUR	24 499,98	0,00	24 499,98

	Decoupled Direct Aids	2015	Reimbursement following judgment in case T-627/16	ONE OFF		EUR	27 767,37	0,00	27 767,37
					Total CZ:	EUR	705 570,43	0,00	705 570,43
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2016	Non-respect des délais de paiement - remboursement	ONE OFF		EUR	103 741,00	98,56	103 642,44
					Total FR:	EUR	103 741,00	98,56	103 642,44
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Decoupled Direct Aids	2016	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	68 685 227,76	166 676,14	68 518 551,62
	Voluntary Coupled Support Area Based	2016	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	3 690 568,93	262,10	3 690 306,83
	Decoupled Direct Aids	2017	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	65 705 911,62	5 116,79	65 700 794,83
	Reimbursement of direct aids in relation to financial discipline	2017	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	754 110,44	1,21	754 109,23
	Voluntary Coupled Support	2017	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	3 811 472,84	0,26	3 811 472,58
	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	830 757,68	127,71	830 629,97
	Reimbursement of direct aids in relation to financial discipline	2018	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	730 282,20	0,00	730 282,20

	Voluntary Coupled Support	2018	Reimbursement following judgment in case T-10/20	FLAT RATE	2,00%	EUR	- 111 868,12	0,00	- 111 868,12
					Total IT:	EUR	144 096 463,35	172 184,21	143 924 279,14

Currency	Amount	Deductions	Financial Impact
EUR	152 937 056,78	172 282,77	152 764 774,01

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD measures subject to IACS	2019	FY 2019 Q1 M14: Lifting of suspensions made by Commission Decision C(2020) 655	ONE OFF		EUR	0,00	- 1 183 276,27	1 183 276,27
	Rural Development EAFRD measures subject to IACS	2020	FY 2019 Q2 M14: Lifting of suspensions made by Commission Decision C(2020) 655	ONE OFF		EUR	0,00	- 81 026,85	81 026,85
	Rural Development EAFRD measures subject to IACS	2020	FY 2020 Q2 M14: Lifting of suspensions made by Commission Decision C(2021)3112	ONE OFF		EUR	0,00	- 880 604,33	880 604,33
					Total RO:	EUR	0,00	- 2 144 907,45	2 144 907,45

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 2 144 907,45	2 144 907,45

Budget Item: 08039901

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD Investment - public beneficiaries	2014	Reimbursement following judgment in case T-10/20	ONE OFF		EUR	44 449,58	0,00	44 449,58
	Rural Development EAFRD investment - public beneficiaries	2015	Reimbursement following judgment in case T-10/20	ONE OFF		EUR	28 584,53	0,00	28 584,53
	Rural Development EAFRD investment - public beneficiaries	2016	Reimbursement following judgment in case T-10/20	ONE OFF		EUR	7 895,28	0,00	7 895,28
					Total IT:	EUR	80 929,39	0,00	80 929,39

Currency	Amount	Deductions	Financial Impact
EUR	80 929,39	0,00	80 929,39

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Decoupled Direct Aids	2016	Allocation of entitlements convergence 2015	ONE OFF		EUR	- 3 734 865,19	0,00	- 3 734 865,19
	Decoupled Direct Aids	2017	Allocation of entitlements convergence 2016	ONE OFF		EUR	- 6 097 217,59	0,00	- 6 097 217,59
	Decoupled Direct Aids	2018	Allocation of entitlements convergence 2017	ONE OFF		EUR	- 11 261 077,24	0,00	- 11 261 077,24

	Decoupled Direct Aids	2019	Allocation of entitlements convergence 2018	ONE OFF		EUR	- 15 032 898,46	0,00	- 15 032 898,46
	Decoupled Direct Aids	2020	Allocation of entitlements convergence 2019	ONE OFF		EUR	- 18 876 564,15	0,00	- 18 876 564,15
	Decoupled Direct Aids	2018	Allocation of entitlements remedial action Hutweide 2017	ONE OFF		EUR	- 5 713 040,69	0,00	- 5 713 040,69
	Decoupled Direct Aids	2019	Allocation of entitlements remedial action Hutweide 2018	ONE OFF		EUR	- 7 092 810,49	0,00	- 7 092 810,49
	Decoupled Direct Aids	2020	Allocation of entitlements remedial action Hutweide 2019	ONE OFF		EUR	- 8 369 258,17	0,00	- 8 369 258,17
	Decoupled Direct Aids	2018	Non-compliance with Art. 40 of R.639/2014	ONE OFF		EUR	- 15 472,00	0,00	- 15 472,00
	Decoupled Direct Aids	2019	Non-compliance with Art. 45(2) of R.639/2014	FLAT RATE	10,00%	EUR	- 108 640,20	0,00	- 108 640,20
					Total AT:	EUR	- 76 301 844,18	0,00	- 76 301 844,18
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Wine - Restructuring and conversion of vineyards	2016	Absence in key control FY 2018 - FY 2019	FLAT RATE	10,00%	EUR	- 543 800,82	0,00	- 543 800,82
	Wine - Restructuring and conversion of vineyards	2017	Absence in key control FY 2018 - FY 2019	FLAT RATE	10,00%	EUR	- 860 678,08	0,00	- 860 678,08
	Wine - Restructuring and conversion of vineyards	2018	Absence in key control FY 2018 - FY 2019	FLAT RATE	10,00%	EUR	- 1 925 862,24	- 23 446,49	- 1 902 415,75

	Wine - Restructuring and conversion of vineyards	2019	Absence in key control FY 2018 - FY 2019	FLAT RATE	10,00%	EUR	- 752 027,19	0,00	- 752 027,19
	Wine - Restructuring and conversion of vineyards	2020	Absence in key control FY 2020	FLAT RATE	10,00%	EUR	- 346 476,29	0,00	- 346 476,29
					Total BG:	EUR	- 4 428 844,62	- 23 446,49	- 4 405 398,13
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Decoupled Direct Aids	2020	All weaknesses OTSC	ONE OFF		EUR	- 158 657,52	0,00	- 158 657,52
	Clearance of Accounts - Financial Clearance	2020	Financial errors EAGF and EAFRD FY2020	ONE OFF		EUR	- 16 680,95	0,00	- 16 680,95
	Decoupled Direct Aids	2019	Weakness in OTSC 2018	ONE OFF		EUR	- 285 242,36	0,00	- 285 242,36
	Decoupled Direct Aids	2020	Weakness in OTSC 2019	ONE OFF		EUR	- 323 499,16	0,00	- 323 499,16
	Decoupled Direct Aids	2021	Weakness in OTSC 2020	ONE OFF		EUR	- 122 752,68	0,00	- 122 752,68
					Total DE:	EUR	- 906 832,67	0,00	- 906 832,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Cross-compliance	2017	CY 2016	FLAT RATE	5,00%	EUR	- 4 428 837,68	- 3 072,56	- 4 425 765,12
	Cross-compliance	2018	CY 2016	FLAT RATE	5,00%	EUR	- 4 064,05	0,00	- 4 064,05
	Cross-compliance	2019	CY 2016	FLAT RATE	5,00%	EUR	- 1 487,49	0,00	- 1 487,49
	Cross-compliance	2020	CY 2016	FLAT RATE	5,00%	EUR	- 178,74	0,00	- 178,74

	Cross-compliance	2021	CY 2016	FLAT RATE	5,00%	EUR	- 38,41	0,00	- 38,41
	Cross-compliance	2018	CY2017	FLAT RATE	5,00%	EUR	- 4 408 761,05	- 1 973,84	- 4 406 787,21
	Cross-compliance	2019	CY2017	FLAT RATE	5,00%	EUR	- 2 317,49	0,00	- 2 317,49
	Cross-compliance	2020	CY2017	FLAT RATE	5,00%	EUR	- 1 308,42	0,00	- 1 308,42
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	- 776 828,71	- 7,10	- 776 821,61
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	- 617,02	- 0,18	- 616,84
	Cross-compliance	2021	CY 2018	FLAT RATE	2,00%	EUR	- 3,72	0,00	- 3,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	deficiencies in the assessment of the soundness of the estimates and application of sampling, FY 2018 - 2020	FLAT RATE	5,00%	EUR	- 884 504,34	0,00	- 884 504,34
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	deficiencies in the assessment of the soundness of the estimates and application of sampling, FY 2018 - 2020	FLAT RATE	5,00%	EUR	- 792 156,82	0,00	- 792 156,82
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	deficiencies in the assessment of the soundness of the estimates and application of sampling, FY 2018 - 2020	FLAT RATE	5,00%	EUR	- 1 068 622,30	0,00	- 1 068 622,30
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	deficiencies in the assessment of the soundness of the estimates and application of sampling, FY 2021	FLAT RATE	5,00%	EUR	- 41 200,88	0,00	- 41 200,88

	Clearance of Accounts - Financial Clearance	2019	EAGF – Irregularity not correctly classified	ONE OFF		EUR	- 376 348,27	0,00	- 376 348,27
	Certification	2019	Extrapolation of the error rate detected in the substantive testing of wine promotion	FLAT RATE	7,86%	EUR	- 199 563,57	- 126 948,84	- 72 614,73
	Clearance of Accounts - Financial Clearance	2019	Financial error in POs following CB report	ONE OFF		EUR	- 5 402,00	0,00	- 5 402,00
	Clearance of Accounts - Financial Clearance	2020	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 9 334,36	0,00	- 9 334,36
	Clearance of Accounts - Financial Clearance	2020	Financial errors in the accounts for EAGF and EAFRD	ONE OFF		EUR	- 74 371,90	0,00	- 74 371,90
	Clearance of Accounts - Financial Clearance	2020	Known errors - EAGF NonIACS and EAFRD IACS and NonIACS	ONE OFF		EUR	- 1 229,46	0,00	- 1 229,46
					Total ES:	EUR	- 13 077 176,68	- 132 002,52	- 12 945 174,16
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Basic Payment Scheme	2019	BPS-claim year 2018	ONE OFF		EUR	- 1 313 522,49	0,00	- 1 313 522,49
	Basic Payment Scheme	2020	BPS-CY 2019	ONE OFF		EUR	- 708 251,76	0,00	- 708 251,76
	Basic Payment Scheme	2021	BPS - CY 2020	ONE OFF		EUR	- 423 243,35	0,00	- 423 243,35
	Basic Payment Scheme	2022	BPS-CY2021	ONE OFF		EUR	- 353 488,70	0,00	- 353 488,70
	Decoupled Direct Aids	2020	BPS, Greening payment, YFS - CY 2019	ONE OFF		EUR	- 113 186,04	0,00	- 113 186,04

	Decoupled Direct Aids	2021	BPS, Greening payment, YFS - CY 2020	ONE OFF		EUR	- 59 325,61	0,00	- 59 325,61
	Decoupled Direct Aids	2019	Direct payments-CY 2018	ONE OFF		EUR	- 766 705,72	0,00	- 766 705,72
	Reimbursement of direct aids in relation to financial discipline	2019	Financial discipline-CY 2018	ONE OFF		EUR	- 6 088,02	0,00	- 6 088,02
	Greening Payment	2019	Greening-CY 2018	ONE OFF		EUR	- 680 330,84	0,00	- 680 330,84
	Greening Payment	2022	Greening -CY 2021	ONE OFF		EUR	- 215 229,77	0,00	- 215 229,77
	Greening Payment	2020	Greening payment - CY 2019	ONE OFF		EUR	- 382 520,64	0,00	- 382 520,64
	Greening Payment	2021	Greening payment - CY 2020	ONE OFF		EUR	- 256 992,48	0,00	- 256 992,48
	Voluntary coupled support	2019	VCS-animal related measures-CY 2018	ONE OFF		EUR	- 48 270,57	0,00	- 48 270,57
	Voluntary Coupled Support Area Based	2020	VCS area measures - CY 2019	ONE OFF		EUR	- 26 901,64	0,00	- 26 901,64
	Voluntary coupled support	2019	VCS area related measures-CY2018	ONE OFF		EUR	- 75 347,77	0,00	- 75 347,77
	Young farmers scheme	2019	YFP-CY 2018	ONE OFF		EUR	- 53 904,13	0,00	- 53 904,13
	Young farmers scheme	2020	YFP-CY 2019	ONE OFF		EUR	- 27 006,73	0,00	- 27 006,73
	Young farmers scheme	2022	YFP-CY 2021	ONE OFF		EUR	- 20 189,27	0,00	- 20 189,27
	Young farmers scheme	2021	YFS - CY 2020	ONE OFF		EUR	- 21 593,63	0,00	- 21 593,63
					Total FI:	EUR	- 5 552 099,16	0,00	- 5 552 099,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2017	All other weaknesses 2016	ONE OFF		EUR	- 16 500 144,67	0,00	- 16 500 144,67
	Decoupled Direct Aids	2018	All other weaknesses 2017	ONE OFF		EUR	- 16 761 054,62	0,00	- 16 761 054,62
	Decoupled Direct Aids	2019	All other weaknesses 2018	ONE OFF		EUR	- 14 128 670,75	0,00	- 14 128 670,75
	Decoupled Direct Aids	2020	All other weaknesses 2019	ONE OFF		EUR	- 9 553 085,78	0,00	- 9 553 085,78
	Decoupled Direct Aids	2018	Artificial conditions YFS	FLAT RATE	10,00%	EUR	- 224 741,73	0,00	- 224 741,73
	Decoupled Direct Aids	2019	Artificial conditions YFS	FLAT RATE	10,00%	EUR	- 361 979,88	0,00	- 361 979,88
	Decoupled Direct Aids	2020	Artificial conditions YFS	FLAT RATE	10,00%	EUR	- 405 825,62	0,00	- 405 825,62
	Decoupled Direct Aids	2014	Control system gravely deficient Corse - Claim year 2013	ONE OFF		EUR	- 5 241 997,15	0,00	- 5 241 997,15
	Decoupled Direct Aids	2015	Control system gravely deficient Corse - Claim year 2014	ONE OFF		EUR	- 4 626 507,34	0,00	- 4 626 507,34
	Certification	2016	FEADER - dettes	ONE OFF		EUR	- 10 928,25	0,00	- 10 928,25
	Certification	2016	FEAGA - ecarts reconciliation DA - tableau X	ONE OFF		EUR	- 7 338,23	0,00	- 7 338,23
	Certification	2016	FEAGA - erreurs aleatoires	ONE OFF		EUR	- 1 655,38	0,00	- 1 655,38
	Certification	2016	FEAGA - NV6+NV9 - erreurs connues	ONE OFF		EUR	- 62 245,64	0,00	- 62 245,64
	Certification	2016	FEAGA - suivi anomalies non effectue	ONE OFF		EUR	- 11 558,85	- 10,98	- 11 547,87
	Certification	2016	FEAGA - tests de creance n.4 et 7 - erreurs connues	ONE OFF		EUR	- 48 519,77	0,00	- 48 519,77

	Certification	2016	FEAGA - tests n.29 & 133 - erreurs connues	ONE OFF		EUR	- 2 362 191,68	- 2 244,15	- 2 359 947,53
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Finding 1.1 - grafted plants and coated seeds	FLAT RATE	5,00%	EUR	- 267 161,18	0,00	- 267 161,18
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Finding 1.1 - grafted plants and coated seeds	FLAT RATE	5,00%	EUR	- 317 183,25	0,00	- 317 183,25
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Finding 1.1 - grafted plants and coated seeds	FLAT RATE	5,00%	EUR	- 324 519,34	0,00	- 324 519,34
	Temporary and exceptional support measures	2018	Findings 1.2 - Mesures exceptionnelles de soutien du marché pour le secteur de la volaille en France	FLAT RATE	5,00%	EUR	- 1 454 891,96	0,00	- 1 454 891,96
					Total FR:	EUR	- 72 672 201,07	- 2 255,13	- 72 669 945,94
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Decoupled Direct Aids	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016	FLAT RATE	5,00%	EUR	- 621,23	0,00	- 621,23
	Decoupled Direct Aids	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016	FLAT RATE	5,00%	EUR	- 59,36	0,00	- 59,36

	Decoupled Direct Aids	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016	FLAT RATE	5,00%	EUR	- 22,91	0,00	- 22,91
	Voluntary Coupled Support	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M1,3,4	FLAT RATE	5,00%	EUR	- 2 307 771,57	- 3 006,85	- 2 304 764,72
	Voluntary Coupled Support	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M1,3,4	FLAT RATE	5,00%	EUR	- 77 871,46	- 28,88	- 77 842,58
	Voluntary Coupled Support	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M1,3,4	FLAT RATE	5,00%	EUR	- 19 295,04	0,00	- 19 295,04

	Decoupled Direct Aids	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M2 not checked OTS	FLAT RATE	5,00%	EUR	- 103,88	0,00	- 103,88
	Voluntary Coupled Support	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M2 not checked OTS	FLAT RATE	5,00%	EUR	- 142 685,54	- 61,04	- 142 624,50
	Decoupled Direct Aids	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M2 not checked OTS	FLAT RATE	5,00%	EUR	- 8,41	0,00	- 8,41
	Voluntary Coupled Support	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M2 not checked OTS	FLAT RATE	5,00%	EUR	- 3 655,31	- 0,77	- 3 654,54

	Voluntary Coupled Support	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2016- M2 not checked OTS	FLAT RATE	5,00%	EUR	- 1 495,51	0,00	- 1 495,51
	Decoupled Direct Aids	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2017	FLAT RATE	5,00%	EUR	- 4 422,42	0,00	- 4 422,42
	Voluntary Coupled Support	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2017	FLAT RATE	5,00%	EUR	- 6 170 191,15	- 3 251,84	- 6 166 939,31
	Decoupled Direct Aids	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2017	FLAT RATE	5,00%	EUR	- 23,06	0,00	- 23,06

	Voluntary Coupled Support	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications - Claim year 2017	FLAT RATE	5,00%	EUR	- 31 141,25	0,00	- 31 141,25
	Decoupled Direct Aids	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications; Selection of the control sample - Claim year 2016-M2- checked OTS	FLAT RATE	7,00%	EUR	- 7,65	0,00	- 7,65
	Voluntary Coupled Support	2017	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications; Selection of the control sample - Claim year 2016-M2- checked OTS	FLAT RATE	7,00%	EUR	- 10 513,67	- 85,45	- 10 428,22
	Decoupled Direct Aids	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications; Selection of the control sample - Claim year 2016-M2- checked OTS	FLAT RATE	7,00%	EUR	- 0,62	0,00	- 0,62

	Voluntary Coupled Support	2018	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications; Selection of the control sample - Claim year 2016-M2- checked OTS	FLAT RATE	7,00%	EUR	- 269,34	- 1,07	- 268,27
	Voluntary Coupled Support	2019	Weakness in key controls - Increase of control rates due to non-compliance - bovine and ovine; Correct application of administrative penalties - late notifications; Selection of the control sample - Claim year 2016-M2- checked OTS	FLAT RATE	7,00%	EUR	- 110,19	0,00	- 110,19
	Decoupled Direct Aids	2017	Weakness in the key control - Control of the active farmer status - Claim year 2016- DP	ONE OFF		EUR	- 772 361,94	- 1 157,06	- 771 204,88
	Voluntary Coupled Support	2017	Weakness in the key control - Control of the active farmer status - Claim year 2016- VCS	ONE OFF		EUR	- 460 728,29	- 936,60	- 459 791,69
	Decoupled Direct Aids	2018	Weakness in the key control - Control of the active farmer status - Claim year 2017-DP	ONE OFF		EUR	- 840 055,50	- 29,69	- 840 025,81

	Voluntary Coupled Support	2018	Weakness in the key control - Control of the active farmer status - Claim year 2017- VCS	ONE OFF		EUR	- 406 955,99	- 197,60	- 406 758,39
	Decoupled Direct Aids	2019	Weakness in the key control - Correct application of administrative penalties - late notifications - Claim year 2018	FLAT RATE	5,00%	EUR	- 3 545,98	0,00	- 3 545,98
	Voluntary Coupled Support	2019	Weakness in the key control - Correct application of administrative penalties - late notifications - Claim year 2018	FLAT RATE	5,00%	EUR	- 6 132 252,79	0,00	- 6 132 252,79
					Total HU:	EUR	- 17 386 170,06	- 8 756,85	- 17 377 413,21
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Decoupled Direct Aids	2019	All weaknesses 2018	ONE OFF		EUR	- 814 500,59	0,00	- 814 500,59
	Decoupled Direct Aids	2020	All weaknesses 2019	ONE OFF		EUR	- 807 863,71	0,00	- 807 863,71
	Decoupled Direct Aids	2021	Weaknesses 2020-2021	ONE OFF		EUR	- 776 338,55	0,00	- 776 338,55
	Decoupled Direct Aids	2022	Weaknesses 2020-2021	ONE OFF		EUR	- 718 265,89	0,00	- 718 265,89
					Total IE:	EUR	- 3 116 968,74	0,00	- 3 116 968,74

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Wine - Restructuring and conversion of vineyards	2021	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding all aid applications – Eligibility of the costs – Standard scales of unit costs (16/10/2020 to 15/10/2021)	ONE OFF		EUR	- 43 347,44	0,00	- 43 347,44
	Wine - Restructuring and conversion of vineyards	2018	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding all aid applications – Eligibility of the costs – Standard scales of unit costs (24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 8 232,13	0,00	- 8 232,13
	Wine - Restructuring and conversion of vineyards	2019	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding all aid applications – Eligibility of the costs – Standard scales of unit costs (24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 87 266,69	0,00	- 87 266,69

	Wine - Restructuring and conversion of vineyards	2020	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding all aid applications – Eligibility of the costs – Standard scales of unit costs (24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 66 917,39	0,00	- 66 917,39
	Wine - Restructuring and conversion of vineyards	2021	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding payments claims (from 16/10/2020 to 15/10/2021)	ONE OFF		EUR	- 28 419,55	0,00	- 28 419,55
	Wine - Restructuring and conversion of vineyards	2018	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding payments claims (from 24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 184,43	0,00	- 184,43

	Wine - Restructuring and conversion of vineyards	2019	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding payments claims (from 24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 24 567,10	0,00	- 24 567,10
	Wine - Restructuring and conversion of vineyards	2020	Performance of administrative checks, including cross-checks, covering all aid applications & payment claims (KC) -Administrative checks regarding payments claims (from 24/09/2018 to 15/10/2020)	ONE OFF		EUR	- 12 970,55	0,00	- 12 970,55
	Reimbursement of direct aids in relation to financial discipline	2017	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 336 773,52	0,00	- 336 773,52
	Reimbursement of direct aids in relation to financial discipline	2018	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 334 831,10	0,00	- 334 831,10
	Reimbursement of direct aids in relation to financial discipline	2019	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 337 679,08	0,00	- 337 679,08
	Decoupled Direct Aids	2017	Weaknesses in 2016	FLAT RATE	5,00%	EUR	- 22 716 347,73	- 9 996,33	- 22 706 351,40
	Decoupled Direct Aids	2018	Weaknesses in 2016	FLAT RATE	5,00%	EUR	- 9 206,30	- 15,35	- 9 190,95

	Decoupled Direct Aids	2018	Weaknesses in 2017	FLAT RATE	5,00%	EUR	- 23 157 850,74	0,00	- 23 157 850,74
	Decoupled Direct Aids	2019	Weaknesses in 2017	FLAT RATE	5,00%	EUR	- 26 147,93	0,00	- 26 147,93
	Decoupled Direct Aids	2019	Weaknesses in 2018	FLAT RATE	5,00%	EUR	- 23 513 972,81	0,00	- 23 513 972,81
	Decoupled Direct Aids	2020	Weaknesses in 2019	FLAT RATE	5,00%	EUR	- 23 972 442,81	0,00	- 23 972 442,81
					Total PT:	EUR	- 94 677 157,30	- 10 011,68	- 94 667 145,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	EU School Scheme	2018	Incompliances in procurement procedures: Negotiated procedure without prior publication of contract notice	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 171 459,87	0,00	- 171 459,87
	EU School Scheme	2019	Incompliances in procurement procedures: Negotiated procedure without prior publication of contract notice	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 1 502 766,99	0,00	- 1 502 766,99
	EU School Scheme	2020	Incompliances in procurement procedures: Negotiated procedure without prior publication of contract notice	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 822 422,42	0,00	- 822 422,42
	EU School Scheme	2018	Incompliances in Public procurement procedures: Discriminatory selection criteria / technical specifications	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 127 781,34	0,00	- 127 781,34

	EU School Scheme	2019	Incompliances in Public procurement procedures: Discriminatory selection criteria / technical specifications	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 291 587,17	0,00	- 291 587,17
	EU School Scheme	2020	Incompliances in Public procurement procedures: Discriminatory selection criteria / technical specifications	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 227 645,33	0,00	- 227 645,33
	EU School Scheme	2021	Incompliances in Public procurement procedures: Discriminatory selection criteria / technical specifications	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 59 696,30	0,00	- 59 696,30
					Total RO:	EUR	- 3 203 359,42	0,00	- 3 203 359,42
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Decoupled Direct Aids	2018	LPIS update 2017 EAGF - BPS	FLAT RATE	5,00%	EUR	- 2 302 551,50	- 183 758,79	- 2 118 792,71
	Decoupled Direct Aids	2018	LPIS update 2017 EAGF - Greening	FLAT RATE	5,00%	EUR	- 282 010,29	- 28 201,03	- 253 809,26
	Decoupled Direct Aids	2018	LPIS update 2017 EAGF - YFS	FLAT RATE	5,00%	EUR	- 47 266,30	- 4 726,64	- 42 539,66
	Decoupled Direct Aids	2019	LPIS update 2018 EAGF - BPS	FLAT RATE	5,00%	EUR	- 2 052 400,37	0,00	- 2 052 400,37
	Decoupled Direct Aids	2019	LPIS update 2018 EAGF - Greening	FLAT RATE	5,00%	EUR	- 1 109 322,40	0,00	- 1 109 322,40
	Decoupled Direct Aids	2019	LPIS update 2018 EAGF - YFS	FLAT RATE	5,00%	EUR	- 45 859,47	0,00	- 45 859,47
	Decoupled Direct Aids	2020	LPIS update 2019 EAGF - BPS	FLAT RATE	5,00%	EUR	- 2 519 724,95	0,00	- 2 519 724,95
	Decoupled Direct Aids	2020	LPIS update 2019 EAGF - Greening	FLAT RATE	5,00%	EUR	- 1 361 911,34	0,00	- 1 361 911,34

	Decoupled Direct Aids	2020	LPIS update 2019 EAGF - YFS	FLAT RATE	5,00%	EUR	- 56 664,05	0,00	- 56 664,05
	Decoupled Direct Aids	2018	Period LLF => distinction LLF /TG EAGF 2017	FLAT RATE	10,00%	EUR	- 15 644 524,73	- 202 282,46	- 15 442 242,27
	Decoupled Direct Aids	2019	Period LLF => distinction LLF /TG EAGF 2017	FLAT RATE	10,00%	EUR	- 56 015,02	0,00	- 56 015,02
	Reimbursement of direct aids in relation to financial discipline	2018	Reimbursement financial discipline FY 2018 - Greening	FLAT RATE	10,00%	EUR	- 208 462,59	0,00	- 208 462,59
	Decoupled Direct Aids	2018	Timing of OTSC 2017 - follow-up visits EAGF - BPS	FLAT RATE	5,00%	EUR	- 181 100,05	- 18 110,00	- 162 990,05
	Decoupled Direct Aids	2018	Timing of OTSC 2017 - follow-up visits EAGF - Greening	FLAT RATE	5,00%	EUR	- 22 180,65	- 2 218,06	- 19 962,59
	Decoupled Direct Aids	2018	Timing of OTSC 2017 - follow-up visits EAGF - YFS	FLAT RATE	5,00%	EUR	- 3 740,19	- 374,02	- 3 366,17
	Decoupled Direct Aids	2019	Timing of OTSC 2018 - follow-up visits EAGF - BPS	FLAT RATE	5,00%	EUR	- 125 081,95	0,00	- 125 081,95
	Decoupled Direct Aids	2019	Timing of OTSC 2018 - follow-up visits EAGF - Greening	FLAT RATE	5,00%	EUR	- 67 606,79	0,00	- 67 606,79
	Decoupled Direct Aids	2019	Timing of OTSC 2018 - follow-up visits EAGF - YFS	FLAT RATE	5,00%	EUR	- 1 960,71	0,00	- 1 960,71
	Decoupled Direct Aids	2020	Timing of OTSC 2019 - follow-up visits EAGF - BPS	FLAT RATE	5,00%	EUR	- 237 118,16	0,00	- 237 118,16
	Decoupled Direct Aids	2020	Timing of OTSC 2019 - follow-up visits EAGF - Greening	FLAT RATE	5,00%	EUR	- 128 162,37	0,00	- 128 162,37

	Decoupled Direct Aids	2020	Timing of OTSC 2019 - follow-up visits EAGF - YFS	FLAT RATE	5,00%	EUR	- 5 519,69	0,00	- 5 519,69
					Total SE:	EUR	- 26 459 183,57	- 439 671,00	- 26 019 512,57
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SI	Decoupled Direct Aids	2020	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ BPS _ CY2019	ONE OFF		EUR	- 571 621,52	0,00	- 571 621,52
	Decoupled Direct Aids	2021	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ BPS _ CY2020	ONE OFF		EUR	- 299 708,47	0,00	- 299 708,47
	Decoupled Direct Aids	2022	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ BPS _ CY2020	ONE OFF		EUR	- 265 051,99	0,00	- 265 051,99

	Decoupled Direct Aids	2020	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ GP_ CY2019	ONE OFF		EUR	- 321 279,64	0,00	- 321 279,64
	Decoupled Direct Aids	2021	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ GP_ CY2020	ONE OFF		EUR	- 149 348,40	0,00	- 149 348,40
	Decoupled Direct Aids	2022	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ GP_ CY2020	ONE OFF		EUR	- 168 305,90	0,00	- 168 305,90
	Decoupled Direct Aids	2020	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ YFS_ CY2019	ONE OFF		EUR	- 126 248,86	0,00	- 126 248,86

	Decoupled Direct Aids	2021	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ YFS _ CY2020	ONE OFF		EUR	- 56 112,83	0,00	- 56 112,83
	Decoupled Direct Aids	2022	Administrative checks on payment entitlements when setting up the basic payment scheme – Amendments to the claim & Establishment and management of the national reserve - Correct use of the reserve _ YFS _ CY2020	ONE OFF		EUR	- 77 466,56	0,00	- 77 466,56
					Total SI:	EUR	- 2 035 144,17	0,00	- 2 035 144,17

Currency	Amount	Deductions	Financial Impact
EUR	- 319 816 981,64	- 616 143,67	- 319 200 837,97

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2019	Weaknesses in the implementation of the sanction system for M 13 - FY2019	ONE OFF		EUR	- 106 081,00	0,00	- 106 081,00
	Rural Development EAFRD measures subject to IACS	2020	Weaknesses in the implementation of the sanction system for M 13 - FY2020	ONE OFF		EUR	- 92 355,00	0,00	- 92 355,00
	Rural Development EAFRD measures subject to IACS	2021	Weaknesses in the implementation of the sanction system for M 13 - FY2021	ONE OFF		EUR	- 40 638,00	0,00	- 40 638,00
					Total AT:	EUR	- 239 074,00	0,00	- 239 074,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD Knowledge and innovation	2018	Deficiencies in 3 key controls (project eligibility - project selection and appraisal - evaluation of the reasonableness of costs)	FLAT RATE	10,00%	EUR	- 661 882,31	0,00	- 661 882,31
	Rural Development EAFRD Knowledge and innovation	2019	Deficiencies in 3 key controls (project eligibility - project selection and appraisal - evaluation of the reasonableness of costs)	FLAT RATE	10,00%	EUR	- 570 325,99	0,00	- 570 325,99

	Rural Development EAFRD Knowledge and innovation	2020	Deficiencies in 3 key controls (project eligibility - project selection and appraisal - evaluation of the reasonableness of costs)	FLAT RATE	10,00%	EUR	- 1 631 911,72	0,00	- 1 631 911,72
	Rural Development EAFRD investment-private beneficiaries	2017	Deficiency in the evaluation of the reasonableness of the costs	FLAT RATE	5,00%	EUR	- 22 144,53	0,00	- 22 144,53
	Rural Development EAFRD investment-private beneficiaries	2018	Deficiency in the evaluation of the reasonableness of the costs	FLAT RATE	5,00%	EUR	- 137 167,85	0,00	- 137 167,85
	Rural Development EAFRD investment-private beneficiaries	2019	Deficiency in the evaluation of the reasonableness of the costs	FLAT RATE	5,00%	EUR	- 139 065,56	0,00	- 139 065,56
	Rural Development EAFRD investment-private beneficiaries	2020	Deficiency in the evaluation of the reasonableness of the costs	FLAT RATE	5,00%	EUR	- 107 802,73	0,00	- 107 802,73
	Rural Development EAFRD investment-private beneficiaries	2019	Ineligible project	ONE OFF		EUR	- 30 606,96	- 30 606,96	0,00
					Total CZ:	EUR	- 3 300 907,65	- 30 606,96	- 3 270 300,69
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Clearance of Accounts - Financial Clearance	2020	Financial errors EAGF and EAFRD FY2020	ONE OFF		EUR	- 1 413,60	0,00	- 1 413,60
	Certification	2009	Financial errors related to posting multiannual penalties in X-table and transactions not included in the 50/50 table for EAFRD (2007-2013)	ONE OFF		EUR	- 0,01	0,00	- 0,01

	Certification	2010	Financial errors related to posting multiannual penalties in X-table and transactions not included in the 50/50 table for EAFRD (2007-2013)	ONE OFF		EUR	- 210,22	0,00	- 210,22
	Certification	2011	Financial errors related to posting multiannual penalties in X-table and transactions not included in the 50/50 table for EAFRD (2007-2013)	ONE OFF		EUR	- 214,05	0,00	- 214,05
	Certification	2012	Financial errors related to posting multiannual penalties in X-table and transactions not included in the 50/50 table for EAFRD (2007-2013)	ONE OFF		EUR	- 109,63	0,00	- 109,63
	Certification	2013	Financial errors related to posting multiannual penalties in X-table and transactions not included in the 50/50 table for EAFRD (2007-2013)	ONE OFF		EUR	- 114,56	0,00	- 114,56
	Clearance of Accounts - Financial Clearance	2020	PIR EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 72 022,13	0,00	- 72 022,13
	Clearance of Accounts - Financial Clearance	2020	PIR EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 84 490,17	0,00	- 84 490,17
					Total DE:	EUR	- 158 574,37	0,00	- 158 574,37

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Cross-compliance	2017	CY 2016	FLAT RATE	5,00%	EUR	- 148 797,77	- 1,95	- 148 795,82
	Cross-compliance	2018	CY 2016	FLAT RATE	5,00%	EUR	- 6 391,98	- 0,01	- 6 391,97
	Cross-compliance	2019	CY 2016	FLAT RATE	5,00%	EUR	- 863,26	- 0,08	- 863,18
	Cross-compliance	2020	CY 2016	FLAT RATE	5,00%	EUR	- 297,41	0,00	- 297,41
	Cross-compliance	2021	CY 2016	FLAT RATE	5,00%	EUR	- 126,12	0,00	- 126,12
	Cross-compliance	2018	CY2017	FLAT RATE	5,00%	EUR	- 155 097,52	- 0,28	- 155 097,24
	Cross-compliance	2019	CY2017	FLAT RATE	5,00%	EUR	- 4 355,71	- 0,32	- 4 355,39
	Cross-compliance	2020	CY2017	FLAT RATE	5,00%	EUR	- 837,94	0,00	- 837,94
	Cross-compliance	2021	CY2017	FLAT RATE	5,00%	EUR	- 453,62	0,00	- 453,62
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	- 31 284,90	- 2,89	- 31 282,01
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	- 258,55	0,00	- 258,55
	Cross-compliance	2021	CY 2018	FLAT RATE	2,00%	EUR	- 66,80	0,00	- 66,80
	Clearance of Accounts - Financial Clearance	2020	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 3 993,33	0,00	- 3 993,33
	Clearance of Accounts - Financial Clearance	2018	Financial errors in RD	ONE OFF		EUR	- 248 184,00	0,00	- 248 184,00
	Clearance of Accounts - Financial Clearance	2019	Financial errors in RD	ONE OFF		EUR	- 277 591,52	0,00	- 277 591,52

	Clearance of Accounts - Financial Clearance	2020	Financial errors in RD	ONE OFF		EUR	- 200 726,32	0,00	- 200 726,32
	Clearance of Accounts - Financial Clearance	2020	Financial errors in the accounts for EAGF and EAFRD	ONE OFF		EUR	- 41 972,56	0,00	- 41 972,56
	Rural Development EAFRD measures subject to IACS	2019	Incorrect calculation of sanctions CY2018 - ES02	ONE OFF		EUR	- 4 929,35	0,00	- 4 929,35
	Rural Development EAFRD measures subject to IACS	2019	Incorrect calculation of sanctions CY2018 - ES06	ONE OFF		EUR	- 679,76	0,00	- 679,76
	Rural Development EAFRD measures subject to IACS	2019	Incorrect calculation of sanctions CY2018 - ES08	ONE OFF		EUR	- 4 598,39	0,00	- 4 598,39
	Rural Development EAFRD measures subject to IACS	2019	Incorrect calculation of sanctions CY2018 - ES10	ONE OFF		EUR	- 18 055,62	- 7 461,76	- 10 593,86
	Rural Development EAFRD measures subject to IACS	2019	Incorrect calculation of sanctions CY2018 - ES13	ONE OFF		EUR	- 975,52	- 657,55	- 317,97
	Rural Development EAFRD measures subject to IACS	2020	incorrect calculation of sanctions CY2019 - ES02	ONE OFF		EUR	- 9 303,57	0,00	- 9 303,57
	Rural Development EAFRD measures subject to IACS	2020	Incorrect calculation of sanctions CY2019 - ES06	ONE OFF		EUR	- 14 766,59	0,00	- 14 766,59
	Rural Development EAFRD measures subject to IACS	2020	Incorrect calculation of sanctions CY2019 - ES08	ONE OFF		EUR	- 3 645,31	0,00	- 3 645,31

	Rural Development EAFRD measures subject to IACS	2020	Incorrect calculation of sanctions CY2019 - ES10	ONE OFF		EUR	- 21 646,21	- 5 241,78	- 16 404,43
	Rural Development EAFRD measures subject to IACS	2020	Incorrect calculation of sanctions CY2019 - ES13	ONE OFF		EUR	- 1 388,10	- 71,79	- 1 316,31
	Clearance of Accounts - Financial Clearance	2020	Known errors - EAGF NonIACS and EAFRD IACS and NonIACS	ONE OFF		EUR	- 2 250,57	0,00	- 2 250,57
	Clearance of Accounts - Financial Clearance	2020	Material error in stratum 1 of EAFRD Non-IACS population	ESTIMATED BY AMOUNT		EUR	- 476 970,34	0,00	- 476 970,34
	Clearance of Accounts - Financial Clearance	2020	MLE in EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 209 035,81	0,00	- 209 035,81
	Clearance of Accounts - Financial Clearance	2020	PIR in EAFRD NonIACS	ESTIMATED BY AMOUNT		EUR	- 46 082,59	0,00	- 46 082,59
	Rural Development EAFRD investment-private beneficiaries	2016	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.a	FLAT RATE	5,00%	EUR	- 829,60	0,00	- 829,60
	Rural Development EAFRD investment-private beneficiaries	2017	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.a	FLAT RATE	5,00%	EUR	- 236 769,48	0,00	- 236 769,48
	Rural Development EAFRD investment-private beneficiaries	2018	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.a	FLAT RATE	5,00%	EUR	- 270 485,58	0,00	- 270 485,58

	Rural Development EAFRD investment-private beneficiaries	2019	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.a	FLAT RATE	5,00%	EUR	- 403 151,68	0,00	- 403 151,68
	Rural Development EAFRD investment-private beneficiaries	2020	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.a	FLAT RATE	5,00%	EUR	- 431 097,67	0,00	- 431 097,67
	Rural Development EAFRD investment-private beneficiaries	2017	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.b.i	ONE OFF		EUR	- 4 885,59	0,00	- 4 885,59
	Rural Development EAFRD investment-private beneficiaries	2016	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.b.ii	ONE OFF		EUR	- 16 985,01	0,00	- 16 985,01
	Rural Development EAFRD forestry measures	2017	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.b.ii	ONE OFF		EUR	- 1 008,76	0,00	- 1 008,76
	Rural Development EAFRD investment-private beneficiaries	2017	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.b.ii	ONE OFF		EUR	- 141 724,02	0,00	- 141 724,02
	Rural Development EAFRD investment-private beneficiaries	2018	weakness key control "Appropriate evaluation of the reasonableness of costs", point 1.1.b.ii	ONE OFF		EUR	- 10 739,86	0,00	- 10 739,86
	Rural Development EAFRD investment-private beneficiaries	2016	weakness key control "Sufficient quality of on-the-spot controls", point 2.1	FLAT RATE	5,00%	EUR	- 5 412,59	0,00	- 5 412,59

	Rural Development EAFRD investment-private beneficiaries	2017	weakness key control "Sufficient quality of on-the-spot controls", point 2.1	FLAT RATE	5,00%	EUR	- 99 876,16	0,00	- 99 876,16
					Total ES:	EUR	- 3 558 593,04	- 13 438,41	- 3 545 154,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FI	Rural Development EAFRD measures subject to IACS	2019	EAFRD - claim year 2018 - active farmer	ONE OFF		EUR	- 518 883,53	0,00	- 518 883,53
	Rural Development EAFRD measures subject to IACS	2019	EAFRD- claim year 2018 - LPIS	ONE OFF		EUR	- 270 324,13	0,00	- 270 324,13
	Rural Development EAFRD measures subject to IACS	2021	EAFRD - claim year 2020	ONE OFF		EUR	- 17 256,87	0,00	- 17 256,87
	Rural Development EAFRD measures subject to IACS	2020	EAFRD - CY 2019	ONE OFF		EUR	- 27 275,81	0,00	- 27 275,81
					Total FI:	EUR	- 833 740,34	0,00	- 833 740,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Rural Development EAFRD Risk management	2017	Absence d'un contrôle clé et lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	10,00%	EUR	- 43 451,62	- 21 725,81	- 21 725,81
	Rural Development EAFRD Risk management	2018	Absence d'un contrôle clé et lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	10,00%	EUR	- 55 546,73	- 27 773,36	- 27 773,37

	Rural Development EAFRD Risk management	2019	Absence d'un contrôle clé et lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	10,00%	EUR	- 315 545,79	- 157 772,90	- 157 772,89
	Rural Development EAFRD Risk management	2020	Absence d'un contrôle clé et lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	10,00%	EUR	- 335 219,15	- 167 609,57	- 167 609,58
	Rural Development EAFRD measures subject to IACS	2016	DOM-RD IACS M13 _late OTSC (2015-2018)	ONE OFF		EUR	- 1 264,72	0,00	- 1 264,72
	Rural Development EAFRD measures subject to IACS	2017	DOM-RD IACS M13 _late OTSC (2015-2018)	ONE OFF		EUR	- 42 123,96	- 18 271,50	- 23 852,46
	Rural Development EAFRD measures subject to IACS	2018	DOM-RD IACS M13 _late OTSC (2015-2018)	ONE OFF		EUR	- 21 316,77	- 338,32	- 20 978,45
	Rural Development EAFRD measures subject to IACS	2019	DOM-RD IACS M13 _late OTSC (2015-2018)	ONE OFF		EUR	- 23 303,77	0,00	- 23 303,77
	Certification	2016	FEADER - erreurs connues	ONE OFF		EUR	- 31 429,18	- 0,93	- 31 428,25
	Certification	2015	FEADER - suivi du test n.22 - FY2015	ONE OFF		EUR	- 21 739,83	- 1 877,26	- 19 862,57
	Rural Development EAFRD measures subject to IACS	2018	Financial clearance: correction of extrapolated errors (EAFRD IACS) (M13)	ONE OFF		EUR	- 428 307,22	0,00	- 428 307,22
	Rural Development EAFRD investment-private beneficiaries	2018	Financial clearance: correction of extrapolated errors (EAFRD NIACS) (M4)	ONE OFF		EUR	- 18 847,04	0,00	- 18 847,04

	Rural Development EAFRD Measures with flat-rate support	2018	Financial clearance: correction of extrapolated errors (EAFRD NIACS) (M6)	ONE OFF		EUR	- 293 950,00	0,00	- 293 950,00
	Clearance of Accounts - Financial Clearance	2018	Financial clearance: correction of known errors (Créances - Mesures DJA 2007-13 contrôle à 5 ans)	ONE OFF		EUR	- 35 600,00	0,00	- 35 600,00
	Rural Development EAFRD Measures with flat-rate support	2018	Financial clearance: correction of known errors (EAFRD NIACS) (M6)	ONE OFF		EUR	- 19 250,00	0,00	- 19 250,00
	Rural Development EAFRD Risk management	2017	Lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	5,00%	EUR	- 32 846,19	- 5 661,44	- 27 184,75
	Rural Development EAFRD Risk management	2018	Lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	5,00%	EUR	- 9 818 935,87	- 4 411 325,06	- 5 407 610,81
	Rural Development EAFRD Risk management	2019	Lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	5,00%	EUR	- 6 361 492,72	0,00	- 6 361 492,72
	Rural Development EAFRD Risk management	2020	Lacune dans le fonctionnement de deux contrôles clés	FLAT RATE	5,00%	EUR	- 6 696 329,55	0,00	- 6 696 329,55
	Rural Development EAFRD Leader	2015	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 344 840,23	- 37 785,33	- 307 054,90

	Rural Development EAFRD investment-private beneficiaries	2016	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 4 079,51	- 73,11	- 4 006,40
	Rural Development EAFRD investment-public beneficiaries	2016	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 73,92	- 0,48	- 73,44
	Rural Development EAFRD Knowledge and innovation	2016	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 662,20	- 4,24	- 657,96
	Rural Development EAFRD Leader	2016	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 76 692,28	- 7 669,22	- 69 023,06
	Rural Development EAFRD forestry measures	2017	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 121,39	- 115,40	- 5,99
	Rural Development EAFRD investment-private beneficiaries	2017	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 10 885,45	- 5 890,95	- 4 994,50
	Rural Development EAFRD investment-public beneficiaries	2017	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 586,57	- 500,96	- 85,61

	Rural Development EAFRD Knowledge and innovation	2017	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 4 070,46	- 3 313,01	- 757,45
	Rural Development EAFRD Measures with flat-rate support	2017	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 10,17	- 0,09	- 10,08
	Rural Development EAFRD forestry measures	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 1 025,65	- 672,66	- 352,99
	Rural Development EAFRD investment-private beneficiaries	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 26 406,20	- 23 714,93	- 2 691,27
	Rural Development EAFRD investment-public beneficiaries	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 5 556,73	- 4 206,35	- 1 350,38
	Rural Development EAFRD Knowledge and innovation	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 13 121,17	- 4 288,34	- 8 832,83
	Rural Development EAFRD Leader	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 3 377,43	- 1 629,17	- 1 748,26

	Rural Development EAFRD Measures with flat-rate support	2018	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 653,44	- 14,68	- 638,76
	Rural Development EAFRD forestry measures	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 887,62	- 5,68	- 881,94
	Rural Development EAFRD investment-private beneficiaries	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 24 155,53	- 208,40	- 23 947,13
	Rural Development EAFRD investment-public beneficiaries	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 8 260,06	- 52,89	- 8 207,17
	Rural Development EAFRD Knowledge and innovation	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 13 470,57	- 86,21	- 13 384,36
	Rural Development EAFRD Leader	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 7 830,41	- 51,22	- 7 779,19
	Rural Development EAFRD Measures with flat-rate support	2019	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 755,31	0,00	- 755,31

	Rural Development EAFRD forestry measures	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 288,82	0,00	- 288,82
	Rural Development EAFRD investment-private beneficiaries	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 23 349,50	0,00	- 23 349,50
	Rural Development EAFRD investment-public beneficiaries	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 8 126,41	0,00	- 8 126,41
	Rural Development EAFRD Knowledge and innovation	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 12 678,38	0,00	- 12 678,38
	Rural Development EAFRD Leader	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 10 987,30	0,00	- 10 987,30
	Rural Development EAFRD Measures with flat-rate support	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 754,06	0,00	- 754,06
	Rural Development EAFRD Risk management	2020	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 57,60	0,00	- 57,60

	Rural Development EAFRD forestry measures	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 364,71	0,00	- 364,71
	Rural Development EAFRD investment-private beneficiaries	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 11 972,58	0,00	- 11 972,58
	Rural Development EAFRD investment-public beneficiaries	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 5 627,36	0,00	- 5 627,36
	Rural Development EAFRD Knowledge and innovation	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 4 721,61	0,00	- 4 721,61
	Rural Development EAFRD Leader	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 5 175,95	0,00	- 5 175,95
	Rural Development EAFRD Measures with flat-rate support	2021	Lacune dans le fonctionnement d'un contrôle clé - Mesures d'investissement Feader hors SIGC	ONE OFF		EUR	- 1 235,93	0,00	- 1 235,93
	Rural Development EAFRD measures subject to IACS	2020	M10- CSP tardifs - correction 5%	FLAT RATE	5,00%	EUR	- 3 965,25	0,00	- 3 965,25

	Rural Development EAFRD measures subject to IACS	2019	M10 CY 2015-2018	ONE OFF		EUR	- 15 327,15	0,00	- 15 327,15
	Rural Development EAFRD measures subject to IACS	2020	M11- CSP tardifs - correction 2%	FLAT RATE	2,00%	EUR	- 861,83	0,00	- 861,83
	Rural Development EAFRD measures subject to IACS	2019	M11 CY 2015-2019	ONE OFF		EUR	- 864,46	0,00	- 864,46
	Rural Development EAFRD measures subject to IACS	2020	M11 CY 2015-2019	ONE OFF		EUR	- 625,50	- 0,89	- 624,61
	Rural Development EAFRD measures subject to IACS	2018	M11 RD IACS 2015-2018	ONE OFF		EUR	- 915,66	- 804,45	- 111,21
	Rural Development EAFRD measures subject to IACS	2019	M11 RD IACS 2015-2018	ONE OFF		EUR	- 2 115,05	- 1,57	- 2 113,48
	Rural Development EAFRD measures subject to IACS	2016	M13 CY 2015-2019	ONE OFF		EUR	25,29	0,00	25,29
	Rural Development EAFRD measures subject to IACS	2017	M13 CY 2015-2019	ONE OFF		EUR	- 44 812,06	- 759,70	- 44 052,36
	Rural Development EAFRD measures subject to IACS	2018	M13 CY 2015-2019	ONE OFF		EUR	- 33 526,20	0,00	- 33 526,20
	Rural Development EAFRD measures subject to IACS	2019	M13 CY 2015-2019	ONE OFF		EUR	- 27 289,32	0,00	- 27 289,32

	Rural Development EAFRD measures subject to IACS	2020	M13 CY 2015-2019	ONE OFF		EUR	- 205,22	0,00	- 205,22
	Rural Development EAFRD measures subject to IACS	2015	OLAF cases M13 (2011-2016): report OLAF OC/2017/0280	ONE OFF		EUR	- 11 947,56	0,00	- 11 947,56
	Rural Development EAFRD measures subject to IACS	2016	OLAF cases M13 (2011-2016): report OLAF OC/2017/0280	ONE OFF		EUR	12,12	0,00	12,12
	Rural Development EAFRD measures subject to IACS	2017	OLAF cases M13 (2011-2016): report OLAF OC/2017/0280	ONE OFF		EUR	- 21 480,52	- 310,09	- 21 170,43
	Rural Development EAFRD measures subject to IACS	2019	OLAF cases (report OC/2017/0280): M10 (2011-2016)	ONE OFF		EUR	- 12 594,28	0,00	- 12 594,28
	Rural Development EAFRD measures subject to IACS	2020	OLAF cases (report OC/2017/0280): M10 (2011-2016)	ONE OFF		EUR	- 12 351,15	0,00	- 12 351,15
	Rural Development EAFRD measures subject to IACS	2016	RD IACSM10: late on-the-spot checks	ONE OFF		EUR	- 2 021,09	0,00	- 2 021,09
	Rural Development EAFRD measures subject to IACS	2017	RD IACSM10: late on-the-spot checks	ONE OFF		EUR	- 1,71	0,00	- 1,71
	Rural Development EAFRD measures subject to IACS	2018	RD IACSM10: late on-the-spot checks	ONE OFF		EUR	- 20 182,41	- 1 121,10	- 19 061,31
	Rural Development EAFRD measures subject to IACS	2019	RD IACSM10: late on-the-spot checks	ONE OFF		EUR	- 34 064,60	- 53,42	- 34 011,18

	Rural Development EAFRD measures subject to IACS	2020	RD IACS M10: late on-the-spot checks	ONE OFF		EUR	- 3 272,07	0,00	- 3 272,07
	Rural Development EAFRD measures subject to IACS	2017	Weakness in administrative controls to determine eligibility of declared parcels (key control): pro rata	ONE OFF		EUR	- 3 036 757,35	- 43 839,39	- 2 992 917,96
	Rural Development EAFRD measures subject to IACS	2018	Weakness in administrative controls to determine eligibility of declared parcels (key control): pro rata	ONE OFF		EUR	- 3 165 783,03	0,00	- 3 165 783,03
	Rural Development EAFRD measures subject to IACS	2019	Weakness in administrative controls to determine eligibility of declared parcels (key control): pro rata	ONE OFF		EUR	- 3 931 044,87	0,00	- 3 931 044,87
	Rural Development EAFRD measures subject to IACS	2020	Weakness in administrative controls to determine eligibility of declared parcels (key control): pro rata	ONE OFF		EUR	- 2 755 076,26	0,00	- 2 755 076,26
	Rural Development EAFRD measures subject to IACS	2017	Weakness in administrative controls to determine eligibility of declared parcels (key control): pro rata	ONE OFF		EUR	- 3 374 632,71	0,00	- 3 374 632,71
					Total FR:	EUR	- 41 741 042,52	- 4 949 530,08	- 36 791 512,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanctions calculations M13 - CY 2017	ONE OFF		EUR	- 46 461,84	- 459,38	- 46 002,46
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanctions calculations M13 - CY 2018	ONE OFF		EUR	- 21 420,93	0,00	- 21 420,93
	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanctions calculations M13 - CY 2019	ONE OFF		EUR	- 40 939,09	0,00	- 40 939,09
					Total GR:	EUR	- 108 821,86	- 459,38	- 108 362,48
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Rural Development EAFRD measures subject to IACS	2017	Weakness in the key control - Control of the active farmer status - Claim year 2016- RD	ONE OFF		EUR	- 127 763,26	- 209,34	- 127 553,92
	Rural Development EAFRD Risk management	2017	Weakness in the key control - Control of the active farmer status - Claim year 2016- RD	ONE OFF		EUR	- 7 713,71	0,00	- 7 713,71
	Rural Development EAFRD measures subject to IACS	2018	Weakness in the key control - Control of the active farmer status - Claim year 2017- RD	ONE OFF		EUR	- 356 117,81	- 2 799,68	- 353 318,13
	Rural Development EAFRD Risk management	2018	Weakness in the key control - Control of the active farmer status - Claim year 2017- RD	ONE OFF		EUR	- 24 236,17	- 352,65	- 23 883,52
					Total HU:	EUR	- 515 830,95	- 3 361,67	- 512 469,28

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Rural Development EAFRD measures subject to IACS	2020	All weaknesses 2018-2021	ONE OFF		EUR	- 1 577 401,84	0,00	- 1 577 401,84
					Total IE:	EUR	- 1 577 401,84	0,00	- 1 577 401,84
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Rural Development EAFRD measures subject to IACS	2017	Non-respect of the compliance with long-term commitments -M10 - FY 2017	ONE OFF		EUR	- 16 892,73	- 182,98	- 16 709,75
	Rural Development EAFRD measures subject to IACS	2018	Non-respect of the compliance with long-term commitments -M10 - FY 2018	ONE OFF		EUR	- 12 748,93	0,00	- 12 748,93
	Rural Development EAFRD measures subject to IACS	2019	Non-respect of the compliance with long-term commitments -M10 - FY 2019	ONE OFF		EUR	- 18 392,20	0,00	- 18 392,20
	Rural Development EAFRD measures subject to IACS	2017	Non-respect of the compliance with long-term commitments -M11 - FY 2017	ONE OFF		EUR	- 29 648,22	- 321,15	- 29 327,07
	Rural Development EAFRD measures subject to IACS	2018	Non-respect of the compliance with long-term commitments -M11 - FY 2018	ONE OFF		EUR	- 64 793,52	0,00	- 64 793,52
	Rural Development EAFRD measures subject to IACS	2019	Non-respect of the compliance with long-term commitments -M11 - FY 2019	ONE OFF		EUR	- 76 500,70	0,00	- 76 500,70
					Total IT:	EUR	- 218 976,30	- 504,13	- 218 472,17

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD measures subject to IACS	2018	EAFRD IACS M10, M11, M12, M13 for FY2018, FY2019 and FY2020	FLAT RATE	10,00%	EUR	- 174 995,49	- 17,30	- 174 978,19
	Rural Development EAFRD measures subject to IACS	2019	EAFRD IACS M10, M11, M12, M13 for FY2018, FY2019 and FY2020	FLAT RATE	10,00%	EUR	- 812 740,77	0,00	- 812 740,77
	Rural Development EAFRD measures subject to IACS	2020	EAFRD IACS M10, M11, M12, M13 for FY2018, FY2019 and FY2020	FLAT RATE	10,00%	EUR	- 757 794,17	0,00	- 757 794,17
	Rural Development EAFRD forestry measures	2019	EAFRD M15 for FY2018, FY2019 and FY2020	FLAT RATE	10,00%	EUR	- 3 680,50	0,00	- 3 680,50
	Rural Development EAFRD forestry measures	2020	EAFRD M15 for FY2018, FY2019 and FY2020	FLAT RATE	10,00%	EUR	- 42 881,99	0,00	- 42 881,99
	Rural Development EAFRD measures subject to IACS	2017	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 5 955 574,27	- 398,26	- 5 955 176,01
	Rural Development EAFRD measures subject to IACS	2018	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 5 755 496,20	- 8,02	- 5 755 488,18
	Rural Development EAFRD measures subject to IACS	2019	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 5 685 088,12	0,00	- 5 685 088,12
	Rural Development EAFRD measures subject to IACS	2020	Weaknesses 2016-2019	FLAT RATE	5,00%	EUR	- 5 275 104,75	0,00	- 5 275 104,75
					Total PT:	EUR	- 24 463 356,26	- 423,58	- 24 462 932,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD measures subject to IACS	2019	Animal welfare: Overstated payment rates for sub-measure 1.a (FY 2019- FY 2020)	FLAT RATE	25,00%	EUR	- 1 264 993,57	0,00	- 1 264 993,57
	Rural Development EAFRD measures subject to IACS	2020	Animal welfare: Overstated payment rates for sub-measure 1.a (FY 2019- FY 2020)	FLAT RATE	25,00%	EUR	- 880 856,49	0,00	- 880 856,49
	Clearance of Accounts - Financial Clearance	2019	Known errors EAFRD NIACS	ONE OFF		EUR	- 38 439,95	0,00	- 38 439,95
	Clearance of Accounts - Financial Clearance	2019	Projected Incompliance Rate EAFRD NIACS	ESTIMATED BY AMOUNT		EUR	- 6 685 993,41	0,00	- 6 685 993,41
					Total RO:	EUR	- 8 870 283,42	0,00	- 8 870 283,42
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SE	Rural Development EAFRD measures subject to IACS	2018	LPIS update 2017-2019 EAFRD - Comp M13 ANC	FLAT RATE	5,00%	EUR	- 397 554,60	- 44 048,32	- 353 506,28
	Rural Development EAFRD measures subject to IACS	2019	LPIS update 2017-2019 EAFRD - Comp M13 ANC	FLAT RATE	5,00%	EUR	- 359 395,28	- 2 164,83	- 357 230,45
	Rural Development EAFRD measures subject to IACS	2020	LPIS update 2017-2019 EAFRD - Comp M13 ANC	FLAT RATE	5,00%	EUR	- 524 361,48	0,00	- 524 361,48
	Rural Development EAFRD measures subject to IACS	2018	LPIS update 2017-2019 EAFRD - Eco M11 OF	FLAT RATE	5,00%	EUR	- 127 005,63	- 50 558,21	- 76 447,42

	Rural Development EAFRD measures subject to IACS	2019	LPIS update 2017-2019 EAFRD - Eco M11 OF	FLAT RATE	5,00%	EUR	- 146 469,49	0,00	- 146 469,49
	Rural Development EAFRD measures subject to IACS	2020	LPIS update 2017-2019 EAFRD - Eco M11 OF	FLAT RATE	5,00%	EUR	- 192 677,68	0,00	- 192 677,68
	Rural Development EAFRD measures subject to IACS	2018	LPIS update 2017-2019 EAFRD - Grazing M10 AEC	FLAT RATE	5,00%	EUR	- 577 909,23	- 118 743,96	- 459 165,27
	Rural Development EAFRD measures subject to IACS	2019	LPIS update 2017-2019 EAFRD - Grazing M10 AEC	FLAT RATE	5,00%	EUR	- 691 269,44	- 10 942,03	- 680 327,41
	Rural Development EAFRD measures subject to IACS	2020	LPIS update 2017-2019 EAFRD - Grazing M10 AEC	FLAT RATE	5,00%	EUR	- 1 062 643,14	0,00	- 1 062 643,14
					Total SE:	EUR	- 4 079 285,97	- 226 457,35	- 3 852 828,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Clearance of Accounts - Financial Clearance	2019	Weaknesses in EAFRD IACS population	ONE OFF		EUR	- 377 045,38	0,00	- 377 045,38
					Total SK:	EUR	- 377 045,38	0,00	- 377 045,38

Currency	Amount	Deductions	Financial Impact
EUR	- 90 042 933,90	- 5 224 781,56	- 84 818 152,34