

COMMISSION IMPLEMENTING DECISION (EU) 2019/949**of 5 June 2019****excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)***(notified under document C(2019) 3981)***(Only the Bulgarian, Czech, 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 24 months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in a summary report on the subject ⁽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 1 April 2019,

HAS ADOPTED THIS DECISION:

Article 1

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

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2019)3170272

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, Hungary, the Republic of Austria, the Republic of Poland, the Portuguese Republic and the Slovak Republic.

Done at Brussels, 5 June 2019.

For the Commission
Phil HOGAN
Member of the Commission

Decision: 60**Budget Item: 050452**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Rural Development EAGGF (2000-2006) - Improving the competitiveness	2011	Reimbursement following judgment in case C-670/17P	ONE OFF		EUR	72 105 592,41	0,00	72 105 592,41
					Total GR:	EUR	72 105 592,41	0,00	72 105 592,41

Currency	Amount	Deductions	Financial Impact
EUR	72 105 592,41	0,00	72 105 592,41

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	9 630 390,11	0,00	9 630 390,11
	Other Direct Aid - Article 68-72 of Reg. 73/2009	2012	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	1 576 620,23	0,00	1 576 620,23
	Other Direct Aids	2012	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	968 446,88	- 0,01	968 446,89
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	9 594 884,58	0,00	9 594 884,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid - Article 68-72 of Reg. 73/2009	2013	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	1 651 565,64	0,00	1 651 565,64
	Other Direct Aids	2013	Reimbursement following judgment in case T-156/15	FLAT RATE	100,00 %	EUR	930 600,78	0,00	930 600,78
					Total FR:	EUR	24 352 508,22	- 0,01	24 352 508,23

Currency	Amount	Deductions	Financial Impact
EUR	24 352 508,22	- 0,01	24 352 508,23

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Certification	2017	CEB/2018/001/AT Errors in the EAGF population	ONE OFF		EUR	- 244 593,89	- 124,07	- 244 469,82
					Total AT:	EUR	- 244 593,89	- 124,07	- 244 469,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Decoupled Direct Aids	2017	Weakness in administrative checks in respect of the aid claimed	ONE OFF		EUR	- 12 999,05	0,00	- 12 999,05
	Decoupled Direct Aids	2016	Weakness in administrative checks in respect of the aid claimed	ONE OFF		EUR	- 27 973,79	0,00	- 27 973,79
	Decoupled Direct Aids	2016	Weakness in the correct calculation of the aid including administrative reductions and penalties	ONE OFF		EUR	- 14 715,59	0,00	- 14 715,59

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Weakness in the correct calculation of the aid including administrative reductions and penalties	ONE OFF		EUR	- 12 418,85	0,00	- 12 418,85
	Decoupled Direct Aids	2016	Weakness in the performance of OTSC of sufficient quality	ONE OFF		EUR	- 29 289,00	0,00	- 29 289,00
	Decoupled Direct Aids	2016	Weakness in the performance of crosschecks to establish eligibility of the parcel declared	ONE OFF		EUR	- 2 191,26	0,00	- 2 191,26
	Decoupled Direct Aids	2018	Weakness in the performance of OTSC of sufficient quality	ONE OFF		EUR	- 37 795,75	0,00	- 37 795,75
	Decoupled Direct Aids	2017	Weakness in the performance of OTSC of sufficient quality	ONE OFF		EUR	- 39 280,16	0,00	- 39 280,16
					Total BE:	EUR	- 176 663,45	0,00	- 176 663,45
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Promotion Measures	2013	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 9 095,98	0,00	- 9 095,98
	Promotion Measures	2014	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 59 411,71	0,00	- 59 411,71
	Promotion Measures	2015	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 40 564,98	0,00	- 40 564,98
	Promotion Measures	2016	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 33 543,97	0,00	- 33 543,97
	Promotion Measures	2017	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 51 618,39	0,00	- 51 618,39

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2018	competitive selection of implementing bodies	FLAT RATE	5,00 %	EUR	- 28 896,31	0,00	- 28 896,31
					Total BG:	EUR	- 223 131,34	0,00	- 223 131,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2014	financial errors detected by CB	ONE OFF		EUR	- 2 044,54	- 623,96	- 1 420,58
	Certification	2015	financial errors detected by CB	ONE OFF		EUR	- 49 706,62	0,00	- 49 706,62
	Certification	2016	financial errors detected by CB	ONE OFF		EUR	- 7 164,69	- 143,01	- 7 021,68
					Total DE:	EUR	- 58 915,85	- 766,97	- 58 148,88
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Clearance of Accounts - Financial Clearance	2017	1 error coming from substantive testing	ONE OFF		EUR	- 54 828,84	0,00	- 54 828,84
	Clearance of Accounts - Financial Clearance	2017	2 errors coming from substantive testing	ONE OFF		EUR	- 45 558,72	0,00	- 45 558,72
	Decoupled Direct Aids	2016	Calculation of administrative reductions for late lodging	ONE OFF		EUR	- 204,40	0,00	- 204,40
	Decoupled Direct Aids	2017	Calculation of administrative reductions for late lodging	ONE OFF		EUR	- 370,28	0,00	- 370,28
	Decoupled Direct Aids	2018	Calculation of administrative reductions for late lodging	ONE OFF		EUR	- 9,09	0,00	- 9,09

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in two key controls affecting certain actions OP 2015	FLAT RATE	5,00 %	EUR	- 321 760,21	0,00	- 321 760,21
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Deficiencies in two key controls affecting certain actions OP 2015	FLAT RATE	5,00 %	EUR	- 19 356,88	0,00	- 19 356,88
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiencies in two key controls affecting several type of actions OP 2014	FLAT RATE	5,00 %	EUR	- 308 998,78	0,00	- 308 998,78
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in two key controls affecting several type of actions OP 2014	FLAT RATE	5,00 %	EUR	- 25 996,02	0,00	- 25 996,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in two key controls affecting several types of actions in OP 2016	FLAT RATE	5,00 %	EUR	- 12 943,95	0,00	- 12 943,95
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Deficiencies in two key controls affecting several types of actions in OP 2016	FLAT RATE	5,00 %	EUR	- 368 280,61	0,00	- 368 280,61
	Other Direct Aid - POSEI (2014+)	2017	Known errors EAGF population	ONE OFF		EUR	- 14 613,06	0,00	- 14 613,06
	Clearance of Accounts - Financial Clearance	2016	MLE	ONE OFF		EUR	- 71 516,80	- 0,23	- 71 516,57
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES01 - OP 2016	ONE OFF		EUR	- 269 821,58	0,00	- 269 821,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES03 - OP 2016	ONE OFF		EUR	- 98,45	0,00	- 98,45
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Non eligible cost for environmental action ES04 - OP 2016	ONE OFF		EUR	- 14 818,73	0,00	- 14 818,73
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Non eligible cost for environmental action ES07 - OP 2016	ONE OFF		EUR	- 1 368,84	0,00	- 1 368,84
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES07 - OP 2016	ONE OFF		EUR	- 2 530,89	0,00	- 2 530,89
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES08 - OP 2016	ONE OFF		EUR	- 1 579,72	0,00	- 1 579,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES10 - OP 2016	ONE OFF		EUR	- 29 651,25	0,00	- 29 651,25
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Non eligible cost for environmental action ES13 - OP 2016	ONE OFF		EUR	- 10 261,27	0,00	- 10 261,27
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES13 - OP 2016	ONE OFF		EUR	- 291 953,22	0,00	- 291 953,22
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Non eligible cost for environmental action ES14 - OP 2016	ONE OFF		EUR	- 430,01	0,00	- 430,01

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES14 - OP 2016	ONE OFF		EUR	- 57 303,49	0,00	- 57 303,49
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES16 - OP 2016	ONE OFF		EUR	- 10 206,61	0,00	- 10 206,61
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Non eligible cost for environmental action ES17 - OP 2016	ONE OFF		EUR	- 29 177,46	0,00	- 29 177,46
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Non eligible cost for environmental action ES17 - OP 2016	ONE OFF		EUR	- 462 341,09	0,00	- 462 341,09
	Decoupled Direct Aids	2016	Quality of on-the-spot-checks	ONE OFF		EUR	- 25 491,94	0,00	- 25 491,94
	Decoupled Direct Aids	2017	Quality of on-the-spot-checks	ONE OFF		EUR	- 51 397,83	0,00	- 51 397,83
	Decoupled Direct Aids	2018	Quality of on-the-spot-checks	ONE OFF		EUR	- 3 062,37	0,00	- 3 062,37
	Decoupled Direct Aids	2018	SFS ES02	ONE OFF		EUR	- 389 305,22	0,00	- 389 305,22
	Decoupled Direct Aids	2018	SFS ES03	ONE OFF		EUR	- 93 315,18	0,00	- 93 315,18
	Decoupled Direct Aids	2018	SFS ES04	ONE OFF		EUR	- 13 113,20	0,00	- 13 113,20
	Decoupled Direct Aids	2018	SFS ES06	ONE OFF		EUR	- 1 340,58	0,00	- 1 340,58
	Decoupled Direct Aids	2018	SFS ES07	ONE OFF		EUR	- 453 708,92	0,00	- 453 708,92
	Decoupled Direct Aids	2018	SFS ES08	ONE OFF		EUR	- 123 869,40	0,00	- 123 869,40

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2018	SFS ES09	ONE OFF		EUR	- 112 568,54	0,00	- 112 568,54
	Decoupled Direct Aids	2018	SFS ES10	ONE OFF		EUR	- 259 027,07	0,00	- 259 027,07
	Decoupled Direct Aids	2018	SFS ES11	ONE OFF		EUR	- 87 011,45	0,00	- 87 011,45
	Decoupled Direct Aids	2018	SFS ES12	ONE OFF		EUR	- 8 781,25	0,00	- 8 781,25
	Decoupled Direct Aids	2018	SFS ES13	ONE OFF		EUR	- 30 805,25	0,00	- 30 805,25
	Decoupled Direct Aids	2018	SFS ES14	ONE OFF		EUR	- 8 098,76	0,00	- 8 098,76
	Decoupled Direct Aids	2018	SFS ES15	ONE OFF		EUR	- 135 664,65	0,00	- 135 664,65
	Decoupled Direct Aids	2018	SFS ES16	ONE OFF		EUR	- 43 253,37	0,00	- 43 253,37
	Decoupled Direct Aids	2018	SFS ES17	ONE OFF		EUR	- 254 178,60	0,00	- 254 178,60
	Decoupled Direct Aids	2018	Small Farmers Scheme ES01	ONE OFF		EUR	- 1 594 286,40	0,00	- 1 594 286,40
					Total ES:	EUR	- 6 114 260,23	- 0,23	- 6 114 260,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Wine - Investment	2014	administrative control weakness. Non application of Art. 19 of Reg. 555/2008	FLAT RATE	5,00 %	EUR	- 26 203,46	0,00	- 26 203,46
	Wine - Investment	2015	administrative control weakness. Non application of Art. 19 of Reg. 555/2008	FLAT RATE	5,00 %	EUR	- 53 953,04	0,00	- 53 953,04

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Wine - Investment	2016	administrative control weakness. Non application of Art. 19 of Reg. 555/2008	FLAT RATE	5,00 %	EUR	- 110 333,61	- 41 120,58	- 69 213,03
	Wine - Investment	2017	administrative control weakness. Non application of Art. 19 of Reg. 555/2008	FLAT RATE	5,00 %	EUR	- 234 535,04	0,00	- 234 535,04
	Cross-compliance	2015	DP - CY 2014 - Deficient scope of SMR 4 checks	FLAT RATE	2,00 %	EUR	- 4 735 519,50	- 652 058,51	- 4 083 460,99
	Cross-compliance	2016	DP - CY 2015 - Deficient scope of SMR 4 checks, GAEC not achieving objective	FLAT RATE	2,00 %	EUR	- 6 401 557,55	- 12 509,90	- 6 389 047,65
	Cross-compliance	2017	DP - CY 2016 - Deficient scope of SMR 4 checks, GAEC not achieving objective	FLAT RATE	2,00 %	EUR	- 6 130 471,10	0,00	- 6 130 471,10
	Certification	2015	Erreur connue sur les tests de créances - anomalie ou dossier non présenté	ONE OFF		EUR	- 3 626,53	0,00	- 3 626,53
	Certification	2015	Erreurs tests de conformité créances	ONE OFF		EUR	- 299 346,32	0,00	- 299 346,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Milk - Other	2016	Ineligible expenditure in the temporary exceptional aid under 1853/2015 for the measure to subsidize loan costs in the live sector	ESTIMATED BY PERCENTAGE	3,49 %	EUR	- 42 266,97	- 22 568,21	- 19 698,76
	Temporary and exceptional support measures	2016	Ineligible expenditure in the temporary exceptional aid under 1853/2015 for the measure to subsidize loan costs in the live sector	ESTIMATED BY PERCENTAGE	3,49 %	EUR	- 33 608,98	- 13 573,20	- 20 035,78
	Certification	2016	Known errors in EAGF Non-IACS	ONE OFF		EUR	- 7 737,00	0,00	- 7 737,00
	Certification	2016	MLE EAGF for FY 2016	ESTIMATED BY AMOUNT		EUR	- 2 427 577,79	- 1 268 772,69	- 1 158 805,10
	Certification	2016	MLE IN EAGF Non-IACS	ESTIMATED BY AMOUNT		EUR	- 8 808 247,56	- 1 834 453,27	- 6 973 794,29
	Certification	2016	Payment delays and irregularities	ONE OFF		EUR	- 4 827 821,58	0,00	- 4 827 821,58
					Total FR:	EUR	- 34 142 806,03	- 3 845 056,36	- 30 297 749,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Certification	2016	financial errors resulting from compliance testing and from the substantive established for EAGF non-IACS	ONE OFF		EUR	- 378 466,15	- 125 695,79	- 252 770,36
	Certification	2016	Known errors established for EAGF IACS	ONE OFF		EUR	- 4 849,56	- 285,01	- 4 564,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2016	MLE for the EAGF non-IACS population	ESTIMATED BY AMOUNT		EUR	- 1 231 590,15	- 164 655,21	- 1 066 934,94
	Certification	2016	Most Likely Error (MLE) for the EAGF IACS population. Financial errors resulting from the substantive testing of the EAGF IACS population, which are not accepted as 'known errors', as they do not meet all the conditions stipulated in Guideline No 2.	ESTIMATED BY AMOUNT		EUR	- 9 191 375,64	- 3 131 051,66	- 6 060 323,98
	Voluntary Coupled Support	2016	VCS Measure 6 - CY 2015	ONE OFF		EUR	- 1 106 829,36	- 4 949,59	- 1 101 879,77
	Voluntary Coupled Support	2017	VCS Measure 6 - CY 2016	ONE OFF		EUR	- 620 098,02	0,00	- 620 098,02
					Total GR:	EUR	- 12 533 208,88	- 3 426 637,26	- 9 106 571,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Certification	2017	Financial errors detected by the CB for the EAGF in the context of the certification audit for FY2017	ONE OFF		EUR	- 174 675,42	0,00	- 174 675,42
	Financial audit - Overshooting	2017	Overrun of ceiling	ONE OFF		EUR	- 155 193,34	0,00	- 155 193,34
					Total HU:	EUR	- 329 868,76	0,00	- 329 868,76
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2016	Negligence in the debt management for some irregularities	ONE OFF		HUF	- 560 597 219,00	0,00	- 560 597 219,00
					Total HU:	HUF	- 560 597 219,00	0,00	- 560 597 219,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IT	Fruit and Vegetables - Operational programmes incl withdrawals	2015	OP 2015 - Weakness in key control '1.1 - Checks to establish the access to the aid claimed' - Soundness of estimates and aid plan.	FLAT RATE	5,00 %	EUR	- 221 515,41	0,00	- 221 515,41
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	OP 2015 - Weakness in key control '1.1 - Checks to establish the access to the aid claimed' - Soundness of estimates and aid plan.	FLAT RATE	5,00 %	EUR	- 354 973,50	0,00	- 354 973,50
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OP 2016 - Weakness in key control '1.1 - Checks to establish the access to the aid claimed' - Soundness of estimates and aid plan.	FLAT RATE	5,00 %	EUR	- 572 955,52	0,00	- 572 955,52
	Promotion Measures	2011	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 224 182,53	0,00	- 224 182,53
	Promotion Measures	2012	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 759 468,11	0,00	- 759 468,11
	Promotion Measures	2013	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 1 271 140,33	0,00	- 1 271 140,33
	Promotion Measures	2014	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 1 503 826,13	0,00	- 1 503 826,13
	Promotion Measures	2015	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 1 515 488,76	0,00	- 1 515 488,76

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Promotion Measures	2016	wide-spread irregularities affecting the competitive selection procedures	FLAT RATE	25,00 %	EUR	- 1 734 102,30	0,00	- 1 734 102,30
					Total IT:	EUR	- 8 157 652,59	0,00	- 8 157 652,59
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Certification	2017	CEB/2018/073/PL - errors in the EAGF population	ONE OFF		EUR	- 671 437,45	0,00	- 671 437,45
	Decoupled Direct Aids	2016	effectiveness of the/absence of effective risk factors CY2015	FLAT RATE	5,00 %	EUR	- 2 113 458,68	0,00	- 2 113 458,68
	Decoupled Direct Aids	2017	effectiveness of the/absence of effective risk factors CY2015	FLAT RATE	5,00 %	EUR	- 3 418,28	0,00	- 3 418,28
	Decoupled Direct Aids	2018	effectiveness of the/absence of effective risk factors CY2015	FLAT RATE	5,00 %	EUR	- 642,19	0,00	- 642,19
	Decoupled Direct Aids	2017	effectiveness of the/absence of effective risk factors CY2016	FLAT RATE	5,00 %	EUR	- 2 145 081,96	0,00	- 2 145 081,96
	Decoupled Direct Aids	2018	effectiveness of the/absence of effective risk factors CY2016	FLAT RATE	5,00 %	EUR	- 2 027,32	0,00	- 2 027,32
	Reimbursement of direct aids in relation to financial discipline	2017	effectiveness of the/absence of effective risk factors FD	FLAT RATE	5,00 %	EUR	- 62 762,45	0,00	- 62 762,45
	Reimbursement of direct aids in relation to financial discipline	2018	effectiveness of the/absence of effective risk factors FD	FLAT RATE	5,00 %	EUR	- 61 383,50	0,00	- 61 383,50
					Total PL:	EUR	- 5 060 211,83	0,00	- 5 060 211,83

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Certification	2016	CEB/2017/080/SK - Known error in EAGF	ONE OFF		EUR	- 19 782,57	- 0,65	- 19 781,92
					Total SK:	EUR	- 19 782,57	- 0,65	- 19 781,92

Currency	Amount	Deductions	Financial Impact
EUR	- 67 061 095,42	- 7 272 585,54	- 59 788 509,88
HUF	- 560 597 219,00	0,00	- 560 597 219,00

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Certification	2017	CEB/2018/001/AT Errors in the EAFRD population	ONE OFF		EUR	- 47,27	0,00	- 47,27
					Total AT:	EUR	- 47,27	0,00	- 47,27
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Rural Development EAFRD measures subject to IACS	2015	M10: Contrôles des critères d'admissibilité - année de demande 2015 - du 8.8.2015 au 31.12.2015	ONE OFF		EUR	- 22 522,68	0,00	- 22 522,68
	Rural Development EAFRD measures subject to IACS	2016	M10: Contrôles des critères d'admissibilité - année de demande 2015 - du 8.8.2015 au 31.12.2015	ONE OFF		EUR	- 6 053,91	0,00	- 6 053,91
	Rural Development EAFRD measures subject to IACS	2018	M10: Contrôles des critères d'admissibilité - année de demande 2017 - année financière 2018	ONE OFF		EUR	- 200,25	0,00	- 200,25

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2016	M10: Contrôles des critères d'admissibilité - années de demande 2015 et 2016 - années financières 2016 et 2017	ONE OFF		EUR	- 2 445,12	0,00	- 2 445,12
	Rural Development EAFRD measures subject to IACS	2017	M10: Contrôles des critères d'admissibilité - années de demande 2015 et 2016 - années financières 2016 et 2017	ONE OFF		EUR	- 862,56	0,00	- 862,56
	Rural Development EAFRD measures subject to IACS	2018	M10-M11: Qualité suffisante des contrôles sur place - année de demande 2017 - année financière 2018	FLAT RATE	5,00 %	EUR	- 656 898,08	0,00	- 656 898,08
	Rural Development EAFRD measures subject to IACS	2016	M10-M11: Qualité suffisante des contrôles sur place - années de demande 2015 et 2016 - années financières 2016 et 2017	FLAT RATE	5,00 %	EUR	- 501 261,87	- 19 909,38	- 481 352,49
	Rural Development EAFRD measures subject to IACS	2017	M10-M11: Qualité suffisante des contrôles sur place - années de demande 2015 et 2016 - années financières 2016 et 2017	FLAT RATE	5,00 %	EUR	- 591 934,60	0,00	- 591 934,60
	Rural Development EAFRD measures subject to IACS	2016	M11: Contrôles des critères d'admissibilité - années de demande 2015 et 2016 - années financières 2016 et 2017	ONE OFF		EUR	- 19 091,54	0,00	- 19 091,54
	Rural Development EAFRD measures subject to IACS	2017	M11: Contrôles des critères d'admissibilité - années de demande 2015 et 2016 - années financières 2016 et 2017	ONE OFF		EUR	- 1 981,00	0,00	- 1 981,00
					Total BE:	EUR	- 1 803 251,61	- 19 909,38	- 1 783 342,23

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Certification	2015	Clearance of EAFRD accounts decision related to the last execution year (16.10.2014-31.12.2015) in respect of the 2007-2013 programming period – Paying Agency BG01 – State Fund Agriculture - Extrapolated correction	ESTIMATED BY AMOUNT		EUR	- 4 884 875,78	- 105 195,63	- 4 779 680,15
	Certification	2016	Clearance of EAFRD accounts decision related to the last execution year (16.10.2014-31.12.2015) in respect of the 2007-2013 programming period – Paying Agency BG01 – State Fund Agriculture - Extrapolated correction	ESTIMATED BY AMOUNT		EUR	- 8 519 759,96	0,00	- 8 519 759,96
					Total BG:	EUR	- 13 404 635,74	- 105 195,63	- 13 299 440,11
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD Measures with flat-rate support	2015	M313: Deficiency in one key control - FY 2015	ONE OFF		EUR	- 158 095,58	0,00	- 158 095,58
					Total CZ:	EUR	- 158 095,58	0,00	- 158 095,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2016	financial errors detected by CB	ONE OFF		EUR	- 48 037,60	- 34 606,25	- 13 431,35
					Total DE:	EUR	- 48 037,60	- 34 606,25	- 13 431,35

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DK	Rural Development EAFRD Leader	2016	Deficiencies in key controls and absences of ancillary controls - Continuation of Financial correction 3455 of audit RD3/2015/016/DK	FLAT RATE	5,00 %	EUR	- 29 636,79	0,00	- 29 636,79
	Rural Development EAFRD Leader	2016	Deficiencies in key controls and absences of ancillary controls - Continuation of Financial correction 3455 of audit RD3/2015/016/DK	FLAT RATE	10,00 %	EUR	- 18 068,66	0,00	- 18 068,66
	Rural Development EAFRD Leader	2018	Deficiencies in key controls and absences of ancillary controls - Continuation of Financial correction 3455 of audit RD3/2015/016/DK	FLAT RATE	5,00 %	EUR	- 26 643,18	0,00	- 26 643,18
					Total DK:	EUR	- 74 348,63	0,00	- 74 348,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD Knowledge and innovation	2017	known errors in EAFRD population	ONE OFF		EUR	- 401 981,04	0,00	- 401 981,04
	Clearance of Accounts - Financial Clearance	2016	MLE	ONE OFF		EUR	- 28 886,62	0,00	- 28 886,62
	Certification	2017	MLE in EAFRD population	ESTIMATED BY AMOUNT		EUR	- 21 548,63	0,00	- 21 548,63
					Total ES:	EUR	- 452 416,29	0,00	- 452 416,29
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Certification	2015	Erreur connue 5T adjacente HSIGC_32	ONE OFF		EUR	- 3 516,32	0,00	- 3 516,32
	Certification	2015	Erreur connue - test HSIGC_107	ONE OFF		EUR	- 22 243,89	0,00	- 22 243,89

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2015	Erreur connue - test HSIGC_111	ONE OFF		EUR	- 11 776,80	0,00	- 11 776,80
	Certification	2015	Erreur connue - test HSIGC_114	ONE OFF		EUR	- 9 277,33	0,00	- 9 277,33
	Certification	2015	Erreur connue - test HSIGC_117	ONE OFF		EUR	- 2 595,00	- 51,90	- 2 543,10
	Certification	2015	Erreur connue - test HSIGC_125	ONE OFF		EUR	- 3 110,00	0,00	- 3 110,00
	Certification	2015	Erreur connue - test HSIGC_96	ONE OFF		EUR	- 5 667,02	0,00	- 5 667,02
	Certification	2015	Erreur connue - test HSIGC_97	ONE OFF		EUR	- 110 670,00	0,00	- 110 670,00
	Certification	2015	Erreur connue - test SIGC_45	ONE OFF		EUR	- 33,69	0,00	- 33,69
	Certification	2015	Erreur connue - test SIGC_48	ONE OFF		EUR	- 85,08	0,00	- 85,08
	Certification	2016	Erreur extrapolée - 5eme trimestre de l'EF2015 - Agence de Services et de Paiement	ESTIMATED BY AMOUNT		EUR	- 10 386 236,30	- 4 267 954,16	- 6 118 282,14
	Certification	2015	Erreur la plus probable - 16.10.2014-15.10.2015	ESTIMATED BY AMOUNT		EUR	- 49 445 057,00	- 13 827 302,63	- 35 617 754,37
	Certification	2015	Erreur test de conformité avance n° 3	ONE OFF		EUR	- 10 666,80	0,00	- 10 666,80
	Certification	2015	Erreur test de conformité n° 21	ONE OFF		EUR	- 60 000,00	0,00	- 60 000,00
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Projets assujettis aux règles des marchés publics - Assistance Technique - année 2014	FLAT RATE	7,00 %	EUR	- 20 326,87	- 3,61	- 20 323,26

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2015	Projets assujettis aux règles des marchés publics - Assistance Technique - années 2015 et 2016	FLAT RATE	7,00 %	EUR	- 162 511,43	0,00	- 162 511,43
	Rural Development EAFRD investment - public beneficiaries	2016	Projets assujettis aux règles des marchés publics - Assistance Technique - années 2015 et 2016	FLAT RATE	7,00 %	EUR	- 461 686,57	0,00	- 461 686,57
	Rural Development EAFRD Technical Assistance (2007-2013)	2014	Projets non assujettis aux règles des marchés publics - Assistance Technique - année 2014	FLAT RATE	5,00 %	EUR	- 35 958,05	- 6,38	- 35 951,67
	Rural Development EAFRD investment - public beneficiaries	2015	Projets non assujettis aux règles des marchés publics - Assistance Technique - années 2015 et 2016	FLAT RATE	5,00 %	EUR	- 143 907,17	0,00	- 143 907,17
	Rural Development EAFRD investment - public beneficiaries	2016	Projets non assujettis aux règles des marchés publics - Assistance Technique - années 2015 et 2016	FLAT RATE	5,00 %	EUR	- 68 193,15	0,00	- 68 193,15
					Total FR:	EUR	- 60 963 518,47	- 18 095 318,68	- 42 868 199,79
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Rural Development EAFRD investment - private beneficiaries	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 260,01	- 8,67	- 251,34
	Rural Development EAFRD investment - public beneficiaries	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 1 532 196,09	- 51 073,21	- 1 481 122,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2016	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 348 959,87	- 11 632,00	- 337 327,87
	Rural Development EAFRD investment - private beneficiaries	2017	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 5 380,04	- 179,34	- 5 200,70
	Rural Development EAFRD investment - public beneficiaries	2017	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 7 499,04	- 249,97	- 7 249,07
	Rural Development EAFRD Measures with flat-rate support	2017	Deficiencies in key control 'verification that public procurement procedures are in compliance with relevant procurement rules'	FLAT RATE	3,00 %	EUR	- 682,47	- 22,75	- 659,72
	Certification	2017	Financial errors detected for the EAFRD during the certification of EAFRD FY2017	ONE OFF		EUR	- 3 291,78	0,00	- 3 291,78
					Total HU:	EUR	- 1 898 269,30	- 63 165,94	- 1 835 103,36
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Certification	2017	CEB/2018/073/PL - errors in the EAFRD population	ONE OFF		EUR	- 51 877,48	0,00	- 51 877,48
					Total PL:	EUR	- 51 877,48	0,00	- 51 877,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PT	Rural Development EAFRD investment - private beneficiaries	2015	The reasonableness of the costs is not properly assessed	FLAT RATE	5,00 %	EUR	- 219 054,43	- 17 662,44	- 201 391,99
	Rural Development EAFRD investment - private beneficiaries	2016	The reasonableness of the costs is not properly assessed	FLAT RATE	5,00 %	EUR	- 88 055,91	- 5 225,71	- 82 830,20
	Rural Development EAFRD investment - private beneficiaries	2017	The reasonableness of the costs is not properly assessed	FLAT RATE	5,00 %	EUR	- 20 221,69	0,00	- 20 221,69
					Total PT:	EUR	- 327 332,03	- 22 888,15	- 304 443,88
Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
SK	Certification	2016	CEB/2017/080/SK - MLE in EAFRD	ESTIMATED BY AMOUNT		EUR	- 4 112 948,58	0,00	- 4 112 948,58
	Rural Development EAFRD investment - private beneficiaries	2015	FY 2015 one-off SME criterea	ONE OFF		EUR	- 739 799,46	0,00	- 739 799,46
	Rural Development EAFRD investment - private beneficiaries	2017	FY 2017 one-off SME criterea	ONE OFF		EUR	- 177 375,00	0,00	- 177 375,00
					Total SK:	EUR	- 5 030 123,04	0,00	- 5 030 123,04

Currency	Amount	Deductions	Financial Impact
EUR	- 84 211 953,04	- 18 341 084,03	- 65 870 869,01