

**COMMISSION IMPLEMENTING DECISION (EU) 2021/2020****of 17 November 2021****excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)***(notified under document C(2021) 8168)***(Only the Croatian, Czech, Dutch, Estonian, French, German, Greek, Hungarian, Italian, Lithuanian, Portuguese, Romanian, Slovene, 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 <sup>(1)</sup>, 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.

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<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.

- (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 <sup>(2)</sup>.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 31 May 2021,

HAS ADOPTED THIS DECISION:

*Article 1*

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

*Article 2*

This Decision is addressed to the Kingdom of Belgium, the Czech Republic, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Lithuania, Hungary, the Republic of Austria, the Portuguese Republic, Romania and the Republic of Slovenia.

Done at Brussels, 17 November 2021.

*For the Commission*  
Janusz WOJCIECHOWSKI  
*Member of the Commission*

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<sup>(2)</sup> Ares(2021)6573344.

## Decision: 67

## Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Voluntary Coupled Support	2018	Measure 01. One-off. CY 2017	ONE OFF		EUR	- 148 672,12	0,00	- 148 672,12
	Voluntary Coupled Support	2019	Measure 01. One-off. CY 2018	ONE OFF		EUR	- 140 535,46	0,00	- 140 535,46
	Voluntary Coupled Support	2018	Measure 02. One-off. CY 2017	ONE OFF		EUR	- 105 859,49	0,00	- 105 859,49
	Voluntary Coupled Support	2019	Measure 02. One-off. CY 2018	ONE OFF		EUR	- 96 428,32	0,00	- 96 428,32
	Voluntary Coupled Support	2018	Measure 03. One-off. CY2017	ONE OFF		EUR	- 6 546,18	0,00	- 6 546,18
	Voluntary Coupled Support	2018	Measure 04. One-off. CY2017	ONE OFF		EUR	- 547,84	0,00	- 547,84
	Voluntary Coupled Support	2020	Measures 01 and 02. One-off. CY 2019. Upload	ONE OFF		EUR	- 240 525,66	0,00	- 240 525,66
	Voluntary Coupled Support	2018	Measures 03 and 04. FR 5%. CY2017	FLAT RATE	5,00%	EUR	- 32 490,49	0,00	- 32 490,49
	Voluntary Coupled Support	2019	Measures 03 and 04. FR 5%. CY2018	FLAT RATE	5,00%	EUR	- 33 713,03	0,00	- 33 713,03
	Voluntary Coupled Support	2020	Measures 03 and 04. FR 5%. CY2019. Upload	FLAT RATE	5,00%	EUR	- 33 800,06	0,00	- 33 800,06
	Voluntary Coupled Support	2021	Measures 03 and 04. FR 5%. CY2020. Upload	FLAT RATE	5,00%	EUR	- 33 162,69	0,00	- 33 162,69
					<b>Total AT:</b>	<b>EUR</b>	<b>- 872 281,34</b>	<b>0,00</b>	<b>- 872 281,34</b>
BE	Promotion Measures	2020	FY2020 for VLAM 2016/15, VLAM 2016/16 and VLAM 2016/18. Selection of implementing bodies (eligibility).	ONE OFF		EUR	- 27 549,36	0,00	- 27 549,36

Voluntary Coupled Support	2018	M01. KC1.1 and 1.3 - Oneoff - CY2017	ONE OFF		EUR	- 800 789,64	0,00	- 800 789,64
Voluntary Coupled Support	2019	M01. KC1.1 - Oneoff - CY2018	ONE OFF		EUR	- 921 976,67	0,00	- 921 976,67
Voluntary Coupled Support	2018	M01-M02-M03. KC 1.1.1 and 1.2.2 - Flat rate 5%on5% - CY2017-CY2018	FLAT RATE	5,00%	EUR	- 140 923,03	0,00	- 140 923,03
Voluntary Coupled Support	2019	M01-M02-M03. KC 1.1.1 and 1.2.2 - Flat rate 5%on5% - CY2017-CY2018	FLAT RATE	5,00%	EUR	- 139 353,41	0,00	- 139 353,41
Voluntary Coupled Support	2020	M01-M02-M03. KC1.2.2 - Flat rate 5% on5% - CY2019	FLAT RATE	5,00%	EUR	- 138 701,45	0,00	- 138 701,45
Voluntary Coupled Support	2018	M02. KC1.1 - Oneoff - CY2017	ONE OFF		EUR	- 36 040,37	0,00	- 36 040,37
Voluntary Coupled Support	2019	M02. KC1.1 - Oneoff - CY2018	ONE OFF		EUR	- 43 234,37	0,00	- 43 234,37
Voluntary Coupled Support	2018	M03. KC1.1 and 1.3 - Oneoff - CY2017	ONE OFF		EUR	- 44 201,42	0,00	- 44 201,42
Voluntary Coupled Support	2019	M03. KC1.1-Oneoff-CY2018	ONE OFF		EUR	- 47 210,27	0,00	- 47 210,27
Voluntary Coupled Support	2018	M04. All KCs - Flat rate 10% - CY2017-CY2018	FLAT RATE	10,00%	EUR	- 57 569,28	0,00	- 57 569,28
Voluntary Coupled Support	2019	M04. All KCs - Flat rate 10% - CY2017-CY2018	FLAT RATE	10,00%	EUR	- 58 496,64	0,00	- 58 496,64
Voluntary Coupled Support	2020	M04. All KCs - Flat rate 10% - CY2019	FLAT RATE	10,00%	EUR	- 57 896,04	0,00	- 57 896,04
Clearance of Accounts - Financial Clearance	2019	Non respect des procédures de marché public pour les programmes sociaux (lait et F&V)	ONE OFF		EUR	- 279 096,07	0,00	- 279 096,07
Promotion Measures	2018	Processed Potatoes and European Poultry VLAM 2016/15 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 17 142,57	0,00	- 17 142,57

Promotion Measures	2019	Processed Potatoes and European Poultry VLAM 2016/15 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 15 640,59	0,00	- 15 640,59
Clearance of Accounts - Financial Clearance	2019	Programme pour les écoles, non respect des délais de paiement	ONE OFF		EUR	- 150 308,82	0,00	- 150 308,82
Promotion Measures	2017	Taste Of Europe_Brazil VLAM 2016/16 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 3 461,05	0,00	- 3 461,05
Promotion Measures	2018	Taste Of Europe_Brazil VLAM 2016/16 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 5 456,97	0,00	- 5 456,97
Promotion Measures	2019	Taste Of Europe_Brazil VLAM 2016/16 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 9 480,10	0,00	- 9 480,10
Promotion Measures	2017	Taste of Europe_Canada VLAM 2016/18 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 4 597,61	0,00	- 4 597,61
Promotion Measures	2018	Taste of Europe_Canada VLAM 2016/18 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 9 597,73	0,00	- 9 597,73
Promotion Measures	2019	Taste of Europe_Canada VLAM 2016/18 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 10 116,22	0,00	- 10 116,22

	Promotion Measures	2017	Taste Of Europe_India VLAM 2016/17 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 3 923,58	0,00	- 3 923,58
	Promotion Measures	2018	Taste Of Europe_India VLAM 2016/17 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 4 048,52	0,00	- 4 048,52
	Promotion Measures	2019	Taste Of Europe_India VLAM 2016/17 Selection of implementing bodies (eligibility)	ONE OFF		EUR	- 1 005,18	0,00	- 1 005,18
					<b>Total BE:</b>	<b>EUR</b>	<b>- 3 027 816,96</b>	<b>0,00</b>	<b>- 3 027 816,96</b>
<b>CZ</b>	Decoupled Direct Aids	2016	Active farmer 2015-2017 SAPS	FLAT RATE	5,00%	EUR	- 2 251 440,51	- 5 645,44	- 2 245 795,07
	Decoupled Direct Aids	2017	Active farmer 2015-2017 SAPS	FLAT RATE	5,00%	EUR	- 2 251 007,60	- 6 312,60	- 2 244 695,00
	Decoupled Direct Aids	2018	Active farmer 2015-2017 SAPS	FLAT RATE	5,00%	EUR	- 2 246 387,17	0,00	- 2 246 387,17
	Voluntary Coupled Support	2016	Active farmer 2015-2017 VCS	FLAT RATE	5,00%	EUR	- 615 232,86	- 445,61	- 614 787,25
	Voluntary Coupled Support	2017	Active farmer 2015-2017 VCS	FLAT RATE	5,00%	EUR	- 1 811,76	0,00	- 1 811,76
	Reimbursement of direct aids in relation to financial discipline	2017	All weaknesses 2015-2017	FLAT RATE	2,00%	EUR	- 220 820,29	0,00	- 220 820,29
	Reimbursement of direct aids in relation to financial discipline	2018	All weaknesses 2015-2017	FLAT RATE	2,00%	EUR	- 215 209,82	0,00	- 215 209,82
	Reimbursement of direct aids in relation to financial discipline	2019	All weaknesses 2015-2017	FLAT RATE	2,00%	EUR	- 218 667,84	0,00	- 218 667,84

Decoupled Direct Aids	2016	Artificial conditions SAPS 2015	FLAT RATE	5,00%	EUR	- 164 449,24	- 513,12	- 163 936,12
Decoupled Direct Aids	2017	Artificial conditions SAPS 2016	FLAT RATE	5,00%	EUR	- 166 906,58	- 582,23	- 166 324,35
Decoupled Direct Aids	2018	Artificial conditions SAPS 2017	FLAT RATE	5,00%	EUR	- 186 108,22	- 28 689,78	- 157 418,44
Decoupled Direct Aids	2016	Greening - PG determination 2015-2017 & all other findings affecting greening population	FLAT RATE	2,00%	EUR	- 4 939 856,04	0,00	- 4 939 856,04
Decoupled Direct Aids	2017	Greening - PG determination 2015-2017 & all other findings affecting greening population	FLAT RATE	2,00%	EUR	- 4 998 868,96	0,00	- 4 998 868,96
Decoupled Direct Aids	2018	Greening - PG determination 2015-2017 & all other findings affecting greening population	FLAT RATE	2,00%	EUR	- 4 960 352,47	0,00	- 4 960 352,47
Decoupled Direct Aids	2019	Greening - PG determination 2015-2017 & all other findings affecting greening population	FLAT RATE	2,00%	EUR	- 24 707,00	0,00	- 24 707,00
Decoupled Direct Aids	2016	Late lodging SAPS 2015-2017	ONE OFF		EUR	- 310 744,86	- 779,19	- 309 965,67
Decoupled Direct Aids	2017	Late lodging SAPS 2015-2017	ONE OFF		EUR	- 310 685,11	- 869,69	- 309 815,42
Decoupled Direct Aids	2018	Late lodging SAPS 2015-2017	ONE OFF		EUR	- 291 151,42	0,00	- 291 151,42
Decoupled Direct Aids	2019	Late lodging SAPS 2015-2017	ONE OFF		EUR	0,00	0,00	0,00
Decoupled Direct Aids	2018	OTSC insufficient number SAPS 2017 (Yellow card)	ONE OFF		EUR	- 18 808,71	0,00	- 18 808,71
Decoupled Direct Aids	2019	OTSC insufficient number SAPS 2017 (Yellow card)	ONE OFF		EUR	- 24,53	0,00	- 24,53
Decoupled Direct Aids	2016	Recoveries SAPS 2015-2017	ESTIMATED BY AMOUNT		EUR	- 5 970 817,09	- 14 971,71	- 5 955 845,38
Decoupled Direct Aids	2017	Recoveries SAPS 2015-2017	ESTIMATED BY AMOUNT		EUR	- 5 969 669,02	- 16 710,64	- 5 952 958,38

	Decoupled Direct Aids	2018	Recoveries SAPS 2015-2017	ESTIMATED BY AMOUNT		EUR	- 5 938 606,93	0,00	- 5 938 606,93
	Decoupled Direct Aids	2019	Recoveries SAPS 2015-2017	ESTIMATED BY AMOUNT		EUR	- 8 473,72	0,00	- 8 473,72
	Decoupled Direct Aids	2016	YFS Artificial condition 2015-2017 & all other weaknesses	FLAT RATE	2,00%	EUR	- 43 876,31	0,00	- 43 876,31
	Decoupled Direct Aids	2017	YFS Artificial condition 2015-2017 & all other weaknesses	FLAT RATE	2,00%	EUR	- 47 606,01	0,00	- 47 606,01
	Decoupled Direct Aids	2018	YFS Artificial condition 2015-2017 & all other weaknesses	FLAT RATE	2,00%	EUR	- 48 425,99	0,00	- 48 425,99
	Decoupled Direct Aids	2019	YFS Artificial condition 2015-2017 & all other weaknesses	FLAT RATE	2,00%	EUR	- 147,18	0,00	- 147,18
					<b>Total CZ:</b>	<b>EUR</b>	<b>- 42 420 863,24</b>	<b>- 75 520,01</b>	<b>- 42 345 343,23</b>
<b>DE</b>	Clearance of Accounts - Financial Clearance	2019	EAFRD IACS and EAFRD Non-IACS - financial errors EAGF Non-IACS - known error EAGF - unexplained differences in reconciliation EAGF - unjustified payment entitlements	ONE OFF		EUR	- 26 952,10	0,00	- 26 952,10
	Clearance of Accounts - Financial Clearance	2019	EAGF Non-IACS - projected incompliance rate	ESTIMATED BY AMOUNT		EUR	- 528 153,92	0,00	- 528 153,92
					<b>Total DE:</b>	<b>EUR</b>	<b>- 555 106,02</b>	<b>0,00</b>	<b>- 555 106,02</b>
<b>EE</b>	Voluntary Coupled Support	2019	Animal replacement and late notification – CY 2018	ONE OFF		EUR	- 231 180,98	0,00	- 231 180,98
	Voluntary Coupled Support	2019	Animal replacement and late notification – CY 2019	ONE OFF		EUR	- 197 711,03	0,00	- 197 711,03
	Voluntary Coupled Support	2018	Animal replacement – CY 2017	ONE OFF		EUR	- 207 088,41	0,00	- 207 088,41
					<b>Total EE:</b>	<b>EUR</b>	<b>- 635 980,42</b>	<b>0,00</b>	<b>- 635 980,42</b>

ES	Clearance of Accounts - Financial Clearance	2019	Financial clearance FY2019 - Errors in EAGF and EAFRD	ONE OFF		EUR	- 9 374,90	0,00	- 9 374,90
	Clearance of Accounts - Financial Clearance	2019	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 12 378,41	0,00	- 12 378,41
	Wine - Promotion in third countries	2017	Promotion in third countries - deficiencies in the administrative checks in FY2017-FY2020 in CCAA Valencia	FLAT RATE	5,00%	EUR	- 123 779,85	0,00	- 123 779,85
	Wine - Promotion in third countries	2018	Promotion in third countries - deficiencies in the administrative checks in FY2017-FY2020 in CCAA Valencia	FLAT RATE	5,00%	EUR	- 116 347,25	0,00	- 116 347,25
	Wine - Promotion in third countries	2019	Promotion in third countries - deficiencies in the administrative checks in FY2017-FY2020 in CCAA Valencia	FLAT RATE	5,00%	EUR	- 129 768,51	0,00	- 129 768,51
	Wine - Promotion in third countries	2020	Promotion in third countries - deficiencies in the administrative checks in FY2017-FY2020 in Valencia	FLAT RATE	5,00%	EUR	- 30 237,64	0,00	- 30 237,64
	Wine - Promotion in third countries	2018	Promotion in third countries - overpayment of expenditure - ineligible expenditure related to the audit certificates in FY 2018 for 5 CCAA	ONE OFF		EUR	- 29 374,50	0,00	- 29 374,50
	Wine - Restructuring and conversion of vineyards	2020	Restructuring - deficiencies in methodology used for establishing the national maximum levels of support affecting whole Spain - FY2017-FY2020	FLAT RATE	3,00%	EUR	- 4 304,88	0,00	- 4 304,88
	Wine - Restructuring and conversion of vineyards	2017	Restructuring- deficiencies in methodology used for establishing the national maximum levels of support affecting whole Spain - FY2017-FY2020	FLAT RATE	3,00%	EUR	- 93 006,88	0,00	- 93 006,88

	Wine - Restructuring and conversion of vineyards	2018	Restructuring- deficiencies in methodology used for establishing the national maximum levels of support affecting whole Spain - FY2017-FY2020	FLAT RATE	3,00%	EUR	- 73 157,76	0,00	- 73 157,76
	Wine - Restructuring and conversion of vineyards	2019	Restructuring- deficiencies in methodology used for establishing the national maximum levels of support affecting whole Spain - FY2017-FY2020	FLAT RATE	3,00%	EUR	- 36 705,28	0,00	- 36 705,28
	Wine - Restructuring and conversion of vineyards	2020	Restructuring- deficiencies in methodology used for establishing the national maximum levels of support affecting whole Spain - FY2017-FY2020	FLAT RATE	3,00%	EUR	- 21 946,09	0,00	- 21 946,09
	Wine - Restructuring and conversion of vineyards	2017	Restructuring - deficiencies in the methodology for the calculation of the unit cost for in-kind contribution and its implementation in CCAA Valencia in FY2017-FY2018	ONE OFF		EUR	- 268 155,85	0,00	- 268 155,85
	Wine - Restructuring and conversion of vineyards	2018	Restructuring - deficiencies in the methodology for the calculation of the unit cost for in-kind contribution and its implementation in CCAA Valencia in FY2017-FY2018	ONE OFF		EUR	- 354 284,88	0,00	- 354 284,88
					<b>Total ES:</b>	<b>EUR</b>	<b>- 1 302 822,68</b>	<b>0,00</b>	<b>- 1 302 822,68</b>
<b>FR</b>	Clearance of Accounts - Financial Clearance	2018	Créances	ONE OFF		EUR	- 4 981,39	0,00	- 4 981,39
	Clearance of Accounts - Financial Clearance	2018	FEAGA erreur connue	ONE OFF		EUR	- 262,04	0,00	- 262,04
					<b>Total FR:</b>	<b>EUR</b>	<b>- 5 243,43</b>	<b>0,00</b>	<b>- 5 243,43</b>
<b>GR</b>	Voluntary Coupled Support	2017	Administrative checks, including cross-checks, to establish the eligibility of the aid– bovine sector	ONE OFF		EUR	- 588 722,93	0,00	- 588 722,93

	Voluntary Coupled Support	2018	Administrative checks, including cross-checks, to establish the eligibility of the aid– bovine sector	ONE OFF		EUR	- 2 122,56	0,00	- 2 122,56
	Voluntary Coupled Support	2017	Checks on the correctness of the calculation of the aid including application of administrative penalties - identification/ sanctioning of late notifications in the bovine database	ONE OFF		EUR	- 163 006,50	0,00	- 163 006,50
	Voluntary Coupled Support	2018	Checks on the correctness of the calculation of the aid including application of administrative penalties - identification/ sanctioning of late notifications in the bovine database	ONE OFF		EUR	- 217 026,50	0,00	- 217 026,50
	Other Direct Aid - POSEI (2014+)	2018	Penalties following administrative and on-the-spot checks - FY 2018	ONE OFF		EUR	- 13 461,22	0,00	- 13 461,22
	Other Direct Aid - POSEI (2014+)	2019	Penalties following administrative and on-the-spot checks - FY 2019	ONE OFF		EUR	- 30 338,96	0,00	- 30 338,96
	Other Direct Aid - POSEI (2014+)	2020	Penalties following administrative and on-the-spot checks - FY 2020	ONE OFF		EUR	- 24 873,20	0,00	- 24 873,20
	Voluntary Coupled Support	2017	Performance of on-the-spot checks in the number required- minimum control rate not achieved	ONE OFF		EUR	- 1 116,66	0,00	- 1 116,66
	Olive Oil - Work programmes of operators' organisations	2018	Severe deficiencies in the operation of the key control "Appropriate performance of the administrative checks to establish the eligibility of work programmes and the aid applications".	FLAT RATE	10,00%	EUR	- 589 465,15	0,00	- 589 465,15
					<b>Total GR:</b>	<b>EUR</b>	<b>- 1 630 133,68</b>	<b>0,00</b>	<b>- 1 630 133,68</b>
<b>HR</b>	Decoupled Direct Aids	2019	BPS - Calculated error following the deficiencies identified by the Certification Body	ONE OFF		EUR	- 37 355,27	0,00	- 37 355,27

	EU School Scheme	2018	Fruit and Vegetable School schemes - flat rate correction on part of the FY2018 population	FLAT RATE	10,00%	EUR	- 56 033,61	0,00	- 56 033,61
	EU School Scheme	2019	Fruit and Vegetable School schemes - key control severe deficiency	FLAT RATE	10,00%	EUR	- 172 061,23	0,00	- 172 061,23
	EU School Scheme	2020	Fruit and Vegetable School schemes - key control severe deficiency	FLAT RATE	10,00%	EUR	- 151 344,08	0,00	- 151 344,08
	Fruit and Vegetables - Exceptional support measures	2017	Fruit & Vegetable Exceptional support measures – Checks to establish the access to the aid claimed	ONE OFF		EUR	- 27 785,92	0,00	- 27 785,92
	Fruit and Vegetables - Exceptional support measures	2018	Fruit & Vegetable Exceptional support measures – Checks to establish the access to the aid claimed	ONE OFF		EUR	- 199 630,41	0,00	- 199 630,41
	Decoupled Direct Aids	2019	Greening - error calculated following the deficiencies identified by the CB	ONE OFF		EUR	- 11 009,88	0,00	- 11 009,88
	EU School Scheme	2019	Milk School Schemes - calculated error	ONE OFF		EUR	- 4 574,64	0,00	- 4 574,64
	EU School Scheme	2020	Milk School Schemes - calculated error	ONE OFF		EUR	- 672,64	0,00	- 672,64
	Voluntary coupled support	2019	Voluntary Coupled Support - error calculated following the deficiencies identified by the CB	ONE OFF		EUR	- 2 770,25	0,00	- 2 770,25
	Wine - Investment	2017	Wine Investment – eligibility of the preparatory costs	ONE OFF		EUR	- 16 141,87	0,00	- 16 141,87
	Wine - Investment	2018	Wine Investment – eligibility of the preparatory costs	ONE OFF		EUR	- 13 830,09	0,00	- 13 830,09
	Decoupled Direct Aids	2019	Young Farmer Schemes -error calculated following the deficiencies identified by the CB	ONE OFF		EUR	- 109,49	0,00	- 109,49
					<b>Total HR:</b>	<b>EUR</b>	<b>- 693 319,38</b>	<b>0,00</b>	<b>- 693 319,38</b>

<b>HU</b>	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in the functioning of the key controls "Checks to establish the access to the aid claimed" and "Correct calculation of the aid including administrative reductions and penalties" affecting FY 2016 to FY2018	FLAT RATE	5,00%	EUR	- 100 894,28	0,00	- 100 894,28
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Deficiencies in the functioning of the key controls "Checks to establish the access to the aid claimed" and "Correct calculation of the aid including administrative reductions and penalties" affecting FY 2016 to FY2018	FLAT RATE	5,00%	EUR	- 198 303,49	- 5,59	- 198 297,90
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Deficiencies in the functioning of the key controls "Checks to establish the access to the aid claimed" and "Correct calculation of the aid including administrative reductions and penalties" affecting FY 2016 to FY2018	FLAT RATE	5,00%	EUR	- 211 811,13	0,00	- 211 811,13
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Deficiencies in the functioning of the key controls "Checks to establish the access to the aid claimed" and "Correct calculation of the aid including administrative reductions and penalties" affecting FY 2019	FLAT RATE	5,00%	EUR	- 267 765,50	0,00	- 267 765,50
					<b>Total HU:</b>	<b>EUR</b>	<b>- 778 774,40</b>	<b>- 5,59</b>	<b>- 778 768,81</b>
<b>IT</b>	Clearance of Accounts - Financial Clearance	2018	Financial errors in substantive testing - EAGF Non IACS	ONE OFF		EUR	- 36 841,08	0,00	- 36 841,08
	Clearance of Accounts - Financial Clearance	2018	Irregularities cancelled and charged to the EAGF	ONE OFF		EUR	- 305 111,11	0,00	- 305 111,11
					<b>Total IT:</b>	<b>EUR</b>	<b>- 341 952,19</b>	<b>0,00</b>	<b>- 341 952,19</b>

<b>PT</b>	Other Direct Aid - POSEI (2014+)	2017	Weakness in the exhaustive administrative checks to establish the access to the aid claimed : LPIS is not reliable FY2017	FLAT RATE	10,00%	EUR	- 38 688,60	- 773,76	- 37 914,84
	Other Direct Aid - POSEI (2014+)	2018	Weakness in the exhaustive administrative checks to establish the access to the aid claimed : LPIS is not reliable FY2018	FLAT RATE	10,00%	EUR	- 488 404,07	0,00	- 488 404,07
	Other Direct Aid - POSEI (2014+)	2019	Weakness in the exhaustive administrative checks to establish the access to the aid claimed : LPIS is not reliable FY2019	FLAT RATE	10,00%	EUR	- 415 352,42	0,00	- 415 352,42
	Other Direct Aid - POSEI (2014+)	2020	Weakness in the exhaustive administrative checks to establish the access to the aid claimed : LPIS is not reliable FY2020	FLAT RATE	10,00%	EUR	- 401 640,11	0,00	- 401 640,11
					<b>Total PT:</b>	<b>EUR</b>	<b>- 1 344 085,20</b>	<b>- 773,76</b>	<b>- 1 343 311,44</b>
<b>RO</b>	Decoupled Direct Aids	2018	All weaknesses combined	FLAT RATE	5,00%	EUR	-76 550 223,95	- 25 760,36	-76 524 463,59
	Decoupled Direct Aids	2019	All weaknesses combined	FLAT RATE	5,00%	EUR	-80 582 556,68	0,00	-80 582 556,68
	Voluntary Coupled Support	2018	All weaknesses combined VCS 2017-2018	FLAT RATE	5,00%	EUR	- 3 757 811,89	- 73 980,35	- 3 683 831,54
	Voluntary Coupled Support	2019	All weaknesses combined VCS 2017-2018	FLAT RATE	5,00%	EUR	- 3 702 774,72	0,00	- 3 702 774,72
	Clearance of Accounts - Financial Clearance	2019	PIR EAGF NON IACS	ESTIMATED BY AMOUNT		EUR	- 636 890,69	0,00	- 636 890,69
					<b>Total RO:</b>	<b>EUR</b>	<b>- 165 230 257,93</b>	<b>- 99 740,71</b>	<b>- 165 130 517,22</b>
<b>SI</b>	Decoupled Direct Aids	2017	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2015 & 2016	ONE OFF		EUR	- 1 492 952,60	- 11,64	- 1 492 940,96
	Decoupled Direct Aids	2018	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2015 & 2016	ONE OFF		EUR	- 719,67	0,00	- 719,67

Decoupled Direct Aids	2019	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2015 & 2016	ONE OFF		EUR	- 291,33	0,00	- 291,33
Decoupled Direct Aids	2018	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2017	ONE OFF		EUR	- 871 960,53	- 3,18	- 871 957,35
Decoupled Direct Aids	2019	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2017	ONE OFF		EUR	- 36,44	0,00	- 36,44
Decoupled Direct Aids	2019	BPS/Administrative checks on PEs when setting up the BPS, Recovery of PE - CY 2018	ONE OFF		EUR	- 771 009,02	0,00	- 771 009,02
Decoupled Direct Aids	2017	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2015 & 2016	ONE OFF		EUR	- 843 450,46	- 6,72	- 843 443,74
Decoupled Direct Aids	2018	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2015 & 2016	ONE OFF		EUR	- 389,30	0,00	- 389,30
Decoupled Direct Aids	2019	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2015 & 2016	ONE OFF		EUR	- 152,97	0,00	- 152,97
Decoupled Direct Aids	2018	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2017	ONE OFF		EUR	- 493 784,89	- 1,59	- 493 783,30
Decoupled Direct Aids	2019	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2017	ONE OFF		EUR	- 20,60	0,00	- 20,60

	Decoupled Direct Aids	2019	Greening payment /Administrative checks on PEs when setting up the BPS Recovery of PEs Claim year 2018	ONE OFF		EUR	- 427 634,98	0,00	- 427 634,98
	Decoupled Direct Aids	2017	YFS /Administrative checks on PEs when setting up the BPS Recovery of PEs - NR Claim year 2016	ONE OFF		EUR	- 31 761,42	0,00	- 31 761,42
	Decoupled Direct Aids	2018	YFS /Administrative checks on PEs when setting up the BPS Recovery of PEs - NR Claim year 2017	ONE OFF		EUR	- 30 395,57	0,00	- 30 395,57
	Decoupled Direct Aids	2019	YFS /Administrative checks on PEs when setting up the BPS Recovery of PEs - NR Claim year 2018	ONE OFF		EUR	- 9 776,00	0,00	- 9 776,00
						<b>Total SI: EUR</b>	<b>- 4 974 335,78</b>	<b>- 23,13</b>	<b>- 4 974 312,65</b>

Currency	Amount	Deductions	Financial Impact
EUR	- 223 812 972,65	- 176 063,20	- 223 636 909,45

**Budget Item: 6201**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Clearance of Accounts - Financial Clearance	2019	EAFRD IACS : known error for the measure "mating disruption in fruit crops"	ONE OFF		EUR	- 27 251,70	0,00	- 27 251,70
	Clearance of Accounts - Financial Clearance	2019	EAFRD NON-IACS : projected non-compliance rate	ONE OFF		EUR	- 158 317,69	0,00	- 158 317,69

	Clearance of Accounts - Financial Clearance	2019	Feader Hors SIGC : correction forfaitaire de 5% sur les mesures investissement - évaluation du coût raisonnable	FLAT RATE	5,00%	EUR	- 603 594,87	0,00	- 603 594,87
	Clearance of Accounts - Financial Clearance	2019	Feader SIGC : erreur connue - mesure 10	ONE OFF		EUR	- 824,00	0,00	- 824,00
	Clearance of Accounts - Financial Clearance	2019	Mesure 6.4 - controle de la raisonabilité des coûts insuffisant	FLAT RATE	5,00%	EUR	- 2 084,92	0,00	- 2 084,92
	Clearance of Accounts - Financial Clearance	2019	Taux de non-conformité	ESTIMATED BY AMOUNT		EUR	- 134 698,47	0,00	- 134 698,47
					<b>Total BE:</b>	<b>EUR</b>	<b>- 926 771,65</b>	<b>0,00</b>	<b>- 926 771,65</b>
<b>CZ</b>	Rural Development EAFRD measures subject to IACS	2016	Active farmer EAFRD	FLAT RATE	5,00%	EUR	- 533 764,12	0,00	- 533 764,12
	Rural Development EAFRD measures subject to IACS	2017	Active farmer EAFRD	FLAT RATE	5,00%	EUR	- 596 040,96	43,59	- 596 084,55
	Rural Development EAFRD measures subject to IACS	2018	Active farmer EAFRD	FLAT RATE	5,00%	EUR	- 623 339,60	39,20	- 623 378,80
					<b>Total CZ:</b>	<b>EUR</b>	<b>- 1 753 144,68</b>	<b>82,79</b>	<b>- 1 753 227,47</b>
<b>DE</b>	Clearance of Accounts - Financial Clearance	2019	EAFRD 2007-2013 - unexplained difference in reconciliation	ONE OFF		EUR	- 15,15	0,00	- 15,15
	Clearance of Accounts - Financial Clearance	2019	EAFRD 2013-2020 - unexplained difference in reconciliation	ONE OFF		EUR	- 2 052,96	0,00	- 2 052,96
	Clearance of Accounts - Financial Clearance	2019	EAFRD IACS and EAFRD Non-IACS - financial errors EAGF Non-IACS - known error EAGF - unexplained differences in reconciliation EAGF - unjustified payment entitlements	ONE OFF		EUR	- 42 977,42	0,00	- 42 977,42

					<b>Total DE:</b>	<b>EUR</b>	<b>- 45 045,53</b>	<b>0,00</b>	<b>- 45 045,53</b>
<b>ES</b>	Clearance of Accounts - Financial Clearance	2018	EAFRD – Deficiencies in key controls in Non-IACS in CB report for year 2019.	FLAT RATE	5,00%	EUR	- 81 588,53	0,00	- 81 588,53
	Clearance of Accounts - Financial Clearance	2019	EAFRD – Deficiencies in key controls in Non-IACS in CB report for year 2019.	FLAT RATE	5,00%	EUR	- 346 800,11	0,00	- 346 800,11
	Clearance of Accounts - Financial Clearance	2019	Enquiry CEB/2020/026/ES - CB findings	ESTIMATED BY AMOUNT		EUR	- 101 680,00	0,00	- 101 680,00
	Clearance of Accounts - Financial Clearance	2018	Financial clearance FY2019 - Errors in EAGF and EAFRD	ONE OFF		EUR	- 1 105,85	0,00	- 1 105,85
	Clearance of Accounts - Financial Clearance	2019	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 62 092,21	0,00	- 62 092,21
					<b>Total ES:</b>	<b>EUR</b>	<b>- 593 266,70</b>	<b>0,00</b>	<b>- 593 266,70</b>
<b>FR</b>	Clearance of Accounts - Financial Clearance	2018	EPP dans FEADER HSIGC	ESTIMATED BY AMOUNT		EUR	- 13 880 021,16	0,00	- 13 880 021,16
	Rural Development EAFRD measures subject to IACS	2018	EPP dans Feader SIGC	ESTIMATED BY AMOUNT		EUR	- 193 978,19	0,00	- 193 978,19
	Rural Development EAFRD forestry measures	2018	Feader erreurs connues	ONE OFF		EUR	- 83 312,03	0,00	- 83 312,03
	Rural Development EAFRD investment - private beneficiaries	2018	Feader erreurs connues	ONE OFF		EUR	- 5 471,21	0,00	- 5 471,21
	Rural Development EAFRD investment - public beneficiaries	2018	Feader erreurs connues	ONE OFF		EUR	- 2 567,71	0,00	- 2 567,71

	Rural Development EAFRD Knowledge and innovation	2018	Feader erreurs connues	ONE OFF		EUR	- 52 232,10	0,00	- 52 232,10
	Rural Development EAFRD Leader	2019	RD1-2019-805-FR - Reference cost (cost reasonableness) FY2019 - M19.2	ONE OFF		EUR	- 4 425,25	0,00	- 4 425,25
	Rural Development EAFRD investment - private beneficiaries	2019	RD1-2019-805-FR - Reference cost (reasonableness of the cost) FY2019 - M4.2	ONE OFF		EUR	- 165 241,49	0,00	- 165 241,49
	Rural Development EAFRD investment - private beneficiaries	2018	RD1-2019-805-FR - Reference cost (reasonableness of the costs) FY2018 M4.2	ONE OFF		EUR	- 11 126,83	0,00	- 11 126,83
					<b>Total FR:</b>	<b>EUR</b>	<b>- 14 398 375,97</b>	<b>0,00</b>	<b>- 14 398 375,97</b>
<b>HR</b>	Rural Development EAFRD investment - private beneficiaries	2017	Deficiencies in the checks on the reasonableness of costs	FLAT RATE	5,00%	EUR	- 1 377 659,97	0,00	- 1 377 659,97
	Rural Development EAFRD investment - private beneficiaries	2018	Deficiencies in the checks on the reasonableness of costs	FLAT RATE	5,00%	EUR	- 3 096 765,72	0,00	- 3 096 765,72
	Rural Development EAFRD investment - private beneficiaries	2019	Deficiencies in the checks on the reasonableness of costs	FLAT RATE	5,00%	EUR	- 796 642,20	0,00	- 796 642,20
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiencies in the checks on the reasonableness of costs	FLAT RATE	5,00%	EUR	- 50 094,28	0,00	- 50 094,28
	Clearance of Accounts - Financial Clearance	2019	Incompliance rate for the EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 1 484 730,84	0,00	- 1 484 730,84
					<b>Total HR:</b>	<b>EUR</b>	<b>- 6 805 893,01</b>	<b>0,00</b>	<b>- 6 805 893,01</b>
<b>IT</b>	Clearance of Accounts - Financial Clearance	2016	LAR/2018/012/IT known errors on EAFRD population	ONE OFF		EUR	- 1 469 700,84	0,00	- 1 469 700,84

Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - AGEA IT01	ONE OFF		EUR	- 48 472,57	- 11 459,18	- 37 013,39
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - AGREA IT08	ONE OFF		EUR	- 20 282,08	0,00	- 20 282,08
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - APPAG IT25	ONE OFF		EUR	- 11 103,94	0,00	- 11 103,94
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - ARCEA IT26	ONE OFF		EUR	- 5 024,30	0,00	- 5 024,30
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - ARPEA IT10	ONE OFF		EUR	- 43 006,87	0,00	- 43 006,87
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - AVEPA IT05	ONE OFF		EUR	- 21 661,98	- 67,56	- 21 594,42
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M10 - CY2017 - OPRLO IT23	ONE OFF		EUR	- 17 522,23	- 20,55	- 17 501,68
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - AGEA IT01	ONE OFF		EUR	- 69 117,37	- 22 919,09	- 46 198,28
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - AGREA IT08	ONE OFF		EUR	- 17 872,04	0,00	- 17 872,04
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - APPAG IT25	ONE OFF		EUR	- 13 944,62	- 16,19	- 13 928,43
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - ARCEA IT26	ONE OFF		EUR	- 4 807,36	0,00	- 4 807,36
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - ARPEA IT10	ONE OFF		EUR	- 5 869,23	0,00	- 5 869,23
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - ARTEA IT07	ONE OFF		EUR	- 2,35	0,00	- 2,35

Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - AVEPA IT05	ONE OFF		EUR	- 656,11	- 0,21	- 655,90
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M11 - CY2017 - OPRLO IT23	ONE OFF		EUR	- 5 581,78	- 38,81	- 5 542,97
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M12 - CY2017 - AGEA IT01	ONE OFF		EUR	- 8 781,07	- 60,68	- 8 720,39
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M12 - CY2017 - ARPEA IT10	ONE OFF		EUR	- 2,70	0,00	- 2,70
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - AGEA IT01	ONE OFF		EUR	- 50 655,21	- 17 186,69	- 33 468,52
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - AGREA IT08	ONE OFF		EUR	- 8 173,09	- 2,19	- 8 170,90
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - APPAG IT25	ONE OFF		EUR	- 27 384,68	- 4,06	- 27 380,62
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - ARCEA IT26	ONE OFF		EUR	- 3 666,41	0,00	- 3 666,41
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - ARPEA IT10	ONE OFF		EUR	- 11 845,39	0,00	- 11 845,39
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - AVEPA IT05	ONE OFF		EUR	- 7 347,20	- 0,66	- 7 346,54
Rural Development EAFRD measures subject to IACS	2018	MEA - the existence of a shift in LPIS - M13 - CY2017 - OPRLO IT23	ONE OFF		EUR	- 10 040,80	- 45,74	- 9 995,06
Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M15 - CY2017 - AGEA IT01	ONE OFF		EUR	- 1 536,66	0,00	- 1 536,66
Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - AGEA IT01	ONE OFF		EUR	- 3 282,02	- 89,95	- 3 192,07

	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - AGREIA IT08	ONE OFF		EUR	- 1 228,07	0,00	- 1 228,07	
	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - ARCEA IT26	ONE OFF		EUR	- 106,57	0,00	- 106,57	
	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - ARPEA IT10	ONE OFF		EUR	- 5,20	0,00	- 5,20	
	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - ARTEA IT07	ONE OFF		EUR	- 2 004,05	0,00	- 2 004,05	
	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - AVEPA IT05	ONE OFF		EUR	- 1 064,99	0,00	- 1 064,99	
	Rural Development EAFRD forestry measures	2018	MEA - the existence of a shift in LPIS - M8 - CY2017 - OPRLO IT23	ONE OFF		EUR	- 5 997,96	- 0,11	- 5 997,85	
						<b>Total IT:</b>	<b>EUR</b>	<b>- 1 897 747,74</b>	<b>- 51 911,67</b>	<b>- 1 845 836,07</b>
<b>LT</b>	Rural Development EAFRD Measures with flat-rate support	2018	Key control - Eligibility criteria	FLAT RATE	5,00%	EUR	- 51 849,38	0,00	- 51 849,38	
	Rural Development EAFRD Measures with flat-rate support	2019	Key control - Eligibility criteria	FLAT RATE	5,00%	EUR	- 335 396,39	0,00	- 335 396,39	
	Rural Development EAFRD investment - private beneficiaries	2017	Key control - Reasonableness of costs	ONE OFF		EUR	- 170 905,02	0,00	- 170 905,02	
	Rural Development EAFRD investment - private beneficiaries	2018	Key control - Reasonableness of costs	ONE OFF		EUR	- 26 362,98	0,00	- 26 362,98	
						<b>Total LT:</b>	<b>EUR</b>	<b>- 584 513,77</b>	<b>0,00</b>	<b>- 584 513,77</b>

PT	Rural Development EAFRD Measures with flat-rate support	2021	Ineligible beneficiaries	ONE OFF		EUR	- 16 031,25	0,00	- 16 031,25
	Rural Development EAFRD Measures with flat-rate support	2016	Ineligible beneficiaries	ONE OFF		EUR	- 17 718,75	0,00	- 17 718,75
	Rural Development EAFRD Measures with flat-rate support	2017	Ineligible beneficiaries	ONE OFF		EUR	- 50 625,00	0,00	- 50 625,00
	Rural Development EAFRD Measures with flat-rate support	2018	Ineligible beneficiaries	ONE OFF		EUR	- 28 687,50	0,00	- 28 687,50
	Rural Development EAFRD Measures with flat-rate support	2019	Ineligible beneficiaries	ONE OFF		EUR	- 23 625,00	0,00	- 23 625,00
	Rural Development EAFRD Leader	2020	ineligible expenditure	ONE OFF		EUR	- 3 740,00	0,00	- 3 740,00
	Rural Development EAFRD Leader	2018	ineligible expenditure	ONE OFF		EUR	- 5 884,80	0,00	- 5 884,80
	Rural Development EAFRD Leader	2019	ineligible expenditure	ONE OFF		EUR	- 10 361,93	0,00	- 10 361,93
	Rural Development EAFRD Risk management	2018	Ineligible expenditure	ONE OFF		EUR	- 1 799,98	0,00	- 1 799,98
	Rural Development EAFRD Risk management	2019	Ineligible expenditure	ONE OFF		EUR	- 3 198,72	0,00	- 3 198,72
	Rural Development EAFRD investment - private beneficiaries	2020	Ineligible expenditure and increase of aid support rate	ONE OFF		EUR	- 18 159,77	0,00	- 18 159,77

	Rural Development EAFRD investment - private beneficiaries	2017	Ineligible expenditure and increase of aid support rate	ONE OFF		EUR	- 24 447,02	0,00	- 24 447,02
	Rural Development EAFRD investment - private beneficiaries	2018	Ineligible expenditure and increase of aid support rate	ONE OFF		EUR	- 90 201,04	0,00	- 90 201,04
	Rural Development EAFRD investment - private beneficiaries	2019	Ineligible expenditure and increase of aid support rate	ONE OFF		EUR	- 76 139,49	0,00	- 76 139,49
					<b>Total PT:</b>	<b>EUR</b>	<b>- 370 620,25</b>	<b>0,00</b>	<b>- 370 620,25</b>
<b>RO</b>	Rural Development EAFRD measures subject to IACS	2018	Weaknesses in LPIS	FLAT RATE	2,00%	EUR	- 6 784 086,25	- 2 542,90	- 6 781 543,35
	Rural Development EAFRD measures subject to IACS	2019	Weaknesses in LPIS	FLAT RATE	2,00%	EUR	- 7 044 940,97	0,00	- 7 044 940,97
					<b>Total RO:</b>	<b>EUR</b>	<b>- 13 829 027,22</b>	<b>- 2 542,90</b>	<b>- 13 826 484,32</b>

Currency	Amount	Deductions	Financial Impact
EUR	- 41 204 406,52	- 54 371,78	- 41 150 034,74