

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2020/1734

of 18 November 2020

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 number C(2020) 7860)

(Only the Bulgarian, Czech, Dutch, English, Estonian, French, German, Greek, Hungarian, Italian, Lithuanian, Polish, Portuguese, Romanian, Slovak, 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 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, in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in a summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 30 September 2020,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2020)5780976.

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, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Lithuania, Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, Romania, the Slovak Republic, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 18 November 2020.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

Decision: 64 (budget lines will be aligned with the Annual Budget 2021, where appropriate)**Budget Item: 05046001**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
RO	Rural Development EAFRD measures subject to IACS	2017	FY 2017: Lifting of suspensions made by Commission Decision C(2017)6061 for Q4 2016, by Commission Decision C(2018)716 for Q1+Q2 2017 and by Commission Decision C(2018)3699 for Q3 2017	ONE OFF		EUR	0,00	- 7 674 875,25	7 674 875,25
	Rural Development EAFRD measures subject to IACS	2018	FY2018: Lifting of suspensions made by Commission Decision C(2018)3699 for Q4 2017, by Commission Decision C (2018) 7152 for Q1+Q2 2018 and by Commission Decision C(2019)4846 for Q3 2018	ONE OFF		EUR	0,00	- 10 958 924,68	10 958 924,68
	Rural Development EAFRD measures subject to IACS	2019	FY2019: Lifting of suspensions made by Commission Decision C(2019)4846 for Q4 2018	ONE OFF		EUR	0,00	- 83 675,15	83 675,15
					Total RO:	EUR	0,00	- 18 717 475,08	18 717 475,08

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 18 717 475,08	18 717 475,08

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GR	Decoupled Direct Aids	2013	Reimbursement following judgment in case C-797/18P	FLAT RATE	25,00%	EUR	99 103 011,64	0,00	99 103 011,64
	Decoupled Direct Aids	2014	Reimbursement following judgment in case C-797/18P	FLAT RATE	10,00%	EUR	30 531 692,80	0,00	30 531 692,80
	Decoupled Direct Aids	2014	Reimbursement following judgment in case C-797/18P	ONE OFF		EUR	37 163 161,78	0,00	37 163 161,78
						Total GR:	EUR	166 797 866,22	0,00
NL	Fruit and Vegetables-Operational programmes incl withdrawals	2019	Soundness of estimates affecting OP2013-2016 in FY2019	FLAT RATE	5,00%	EUR	801,80	0,00	801,80
					Total NL:	EUR	801,80	0,00	801,80

Currency	Amount	Deductions	Financial Impact
EUR	166 798 668,02	0,00	166 798 668,02

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CY	Wine- Restructuring and conversion of vineyards	2017	Market measures – NSP for the wine sector – Restructuring and conversion of vineyards - OTSC covering all payment claims of sufficient quality - FY2017	ONE OFF		EUR	- 3 622,50	0,00	- 3 622,50

	Wine- Restructuring and conversion of vineyards	2018	Market measures – NSP for the wine sector – Restructuring and conversion of vineyards - OTSC covering all payment claims of sufficient quality - FY2018	ONE OFF		EUR	- 7 110,00	0,00	- 7 110,00
					Total CY:	EUR	- 10 732,50	0,00	- 10 732,50
CZ	Voluntary Coupled Support	2016	claim year 2015	ONE OFF		EUR	- 89 122,03	0,00	- 89 122,03
	Voluntary Coupled Support	2017	claim year 2016	ONE OFF		EUR	- 160 829,44	0,00	- 160 829,44
	Voluntary Coupled Support	2018	claim year 2017	ONE OFF		EUR	- 254 667,64	0,00	- 254 667,64
					Total CZ:	EUR	- 504 619,11	0,00	- 504 619,11
DE	Wine- Restructuring and conversion of vineyards	2017	Finding "Ex-ante OTSC carried out after the grubbing up"	FLAT RATE	5,00%	EUR	- 26 151,60	- 195,22	- 25 956,38
	Wine- Restructuring and conversion of vineyards	2018	Finding "Ex-ante OTSC carried out after the grubbing up"	FLAT RATE	5,00%	EUR	- 28 896,35	- 370,49	- 28 525,86
	Wine- Restructuring and conversion of vineyards	2019	Finding "Ex-ante OTSC carried out after the grubbing up" FY2019	FLAT RATE	5,00%	EUR	- 16 753,44	0,00	- 16 753,44
	Wine- Restructuring and conversion of vineyards	2017	Finding 'normal renewal' of vineyards	ONE OFF		EUR	- 29 094,00	0,00	- 29 094,00
	Wine- Restructuring and conversion of vineyards	2018	Finding 'normal renewal' of vineyards	ONE OFF		EUR	- 49 005,50	0,00	- 49 005,50
					Total DE:	EUR	- 149 900,89	- 565,71	- 149 335,18

EE	Decoupled Direct Aids	2018	OTSC CY 2017 insufficient number - SAPS	ONE OFF		EUR	- 103 515,20	0,00	- 103 515,20
	Decoupled Direct Aids	2019	OTSC CY 2018 insufficient number - Greening	ONE OFF		EUR	- 31 158,56	0,00	- 31 158,56
	Decoupled Direct Aids	2019	OTSC CY 2018 insufficient number - SFS	ONE OFF		EUR	- 5 905,31	0,00	- 5 905,31
	Voluntary Coupled Support	2019	OTSC CY 2018 insufficient number - VCS	ONE OFF		EUR	- 4 983,35	0,00	- 4 983,35
					Total EE:	EUR	- 145 562,42	0,00	- 145 562,42
ES	Other Direct Aid - POSEI (2014+)	2017	Accreditation criteria Action I.1 FY2017	ONE OFF		EUR	- 236 933,85	0,00	- 236 933,85
	Other Direct Aid - POSEI (2014+)	2018	Accreditation criteria Action I.1 FY2018	ONE OFF		EUR	- 211 669,25	0,00	- 211 669,25
	Other Direct Aid - POSEI (2014+)	2017	Accreditation criteria FY2017 Action I.4.2	ONE OFF		EUR	- 9 326,57	0,00	- 9 326,57
	Other Direct Aid - POSEI (2014+)	2018	Accreditation criteria FY2018 Action I.4.2	ONE OFF		EUR	- 7 784,16	0,00	- 7 784,16
	Other Direct Aid - POSEI (2014+)	2017	Accreditation criteria Measure II Banana FY2017	ONE OFF		EUR	- 7 325,58	0,00	- 7 325,58
	Other Direct Aid - POSEI (2014+)	2018	Accreditation criteria Measure II Banana FY2018	ONE OFF		EUR	- 24 916,61	0,00	- 24 916,61
	POSEI (2014+)	2017	Accreditation criteria Subaction III.4.1 FY2017	ONE OFF		EUR	- 121 378,07	0,00	- 121 378,07
	POSEI (2014+)	2018	Accreditation criteria Subaction III.4.1 FY2018	ONE OFF		EUR	- 127 384,64	0,00	- 127 384,64

POSEI (2014+)	2017	Accreditation criteria Subaction III.6.1 FY2017	ONE OFF		EUR	- 132 740,57	0,00	- 132 740,57
POSEI (2014+)	2018	Accreditation criteria Subaction III.6.1 FY2018	ONE OFF		EUR	- 144 681,54	0,00	- 144 681,54
Other Direct Aid - POSEI (2014+)	2017	Correct calculation of the Aid Tolerance of 2% used. Measure II Banana FY2017	ONE OFF		EUR	- 9 884,68	0,00	- 9 884,68
Fruit and Vegetables- Operational programmes incl withdrawals	2019	Deficiency in key control for soundness of estimates in OP 2018	FLAT RATE	5,00%	EUR	- 12 255,46	0,00	- 12 255,46
Fruit and Vegetables- Operational programmes incl withdrawals	2017	Deficiency in key control for sound of estimates	FLAT RATE	5,00%	EUR	- 138 476,19	0,00	- 138 476,19
Fruit and Vegetables- Operational programmes incl withdrawals	2018	Deficiency in key control for sound of estimates	FLAT RATE	5,00%	EUR	- 129 161,26	0,00	- 129 161,26
Fruit and Vegetables- Operational Programmes	2009	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00%	EUR	- 3 922 888,80	- 2 042 758,51	- 1 880 130,29
Fruit and Vegetables- Operational Programmes	2010	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00%	EUR	- 4 917 485,69	- 2 566 722,82	- 2 350 762,87
Fruit and Vegetables- Operational Programmes	2011	Recognition of Producer Organisations and operational programmes	FLAT RATE	10,00%	EUR	- 440 969,18	- 220 484,59	- 220 484,59
Voluntary Coupled Support	2018	Weaknesses in OTSC control rates 2017	ONE OFF		EUR	- 2 666,78	0,00	- 2 666,78
Decoupled Direct Aids	2018	Weaknesses in OTSC level / Recovery 2017	ONE OFF		EUR	- 120 070,59	0,00	- 120 070,59
Voluntary Coupled Support	2018	Weaknesses in OTSC level / Recovery 2017	ONE OFF		EUR	- 12 016,35	0,00	- 12 016,35

	Decoupled Direct Aids	2019	Weaknesses in OTSC level / Recovery 2018	ONE OFF		EUR	- 3 950,30	0,00	- 3 950,30
	Decoupled Direct Aids	2019	Weaknesses in OTSC quality 2018	ONE OFF		EUR	- 572,07	0,00	- 572,07
	Voluntary Coupled Support	2019	Weaknesses in OTSC quality 2018	ONE OFF		EUR	- 16 349,52	0,00	- 16 349,52
	Other Direct Aid - POSEI (2014+)	2017	Weakness on the performance of on the spot checks of sufficient quality FY2017	FLAT RATE	5,00%	EUR	- 688 639,58	- 11 846,70	- 676 792,88
	Other Direct Aid - POSEI (2014+)	2018	Weakness on the performance of on the spot checks of sufficient quality FY2018	FLAT RATE	5,00%	EUR	- 744 559,27	- 10 583,47	- 733 975,80
					Total ES:	EUR	- 12 184 086,56	- 4 852 396,09	- 7 331 690,47
FR	Decoupled Direct Aids	2016	Allocations incorrectes de la réserve nationale dans le cadre du Régime de Paiement Unique (RPU) - année de demande 2015 - PDB, PV	ONE OFF		EUR	- 2 137 287,03	- 2 030,49	- 2 135 256,54
	Decoupled Direct Aids	2017	Allocations incorrectes de la réserve nationale dans le cadre du Régime de Paiement Unique (RPU) - année de demande 2016 - PDB, PV	ONE OFF		EUR	- 1 695 389,08	- 903,70	- 1 694 485,38
	Decoupled Direct Aids	2018	Allocations incorrectes de la réserve nationale dans le cadre du Régime de Paiement Unique (RPU) - année de demande 2017 - PDB, PV	ONE OFF		EUR	- 1 410 680,45	0,00	- 1 410 680,45
	Decoupled Direct Aids	2016	Allocations incorrectes - Paiement des droits avec la valeur la plus élevée - année de demande 2015 - PDB, PV	ONE OFF		EUR	- 2 385 229,18	- 2 266,04	- 2 382 963,14

	Decoupled Direct Aids	2017	Allocations incorrectes - Paiement des droits avec la valeur la plus élevée - année de demande 2016 - PDB, PV	ONE OFF		EUR	- 1 855 381,36	- 988,98	- 1 854 392,38	
	Decoupled Direct Aids	2018	Allocations incorrectes - Paiement des droits avec la valeur la plus élevée - année de demande 2017 - PDB, PV	ONE OFF		EUR	- 1 500 577,81	0,00	- 1 500 577,81	
	Decoupled Direct Aids	2017	Vérifications concernant le statut d'agriculteur actif - année de demande 2016 - PDB, PV, JA	ONE OFF		EUR	- 562 185,99	- 738,93	- 561 447,06	
	Decoupled Direct Aids	2017	Vérifications concernant le statut d'agriculteur actif - année de demande 2016 - PV	ONE OFF		EUR	- 40 506,96	0,00	- 40 506,96	
	Voluntary Coupled Support	2017	Vérifications concernant le statut d'agriculteur actif - année de demande 2016 - VCS	ONE OFF		EUR	- 44 450,30	0,00	- 44 450,30	
	Decoupled Direct Aids	2018	Vérifications concernant le statut d'agriculteur actif - année de demande 2017 - PDB, PR, PV, JA	ONE OFF		EUR	- 651 576,90	0,00	- 651 576,90	
	Voluntary Coupled Support	2018	Vérifications concernant le statut d'agriculteur actif - année de demande 2017 - VCS	ONE OFF		EUR	- 54 536,29	0,00	- 54 536,29	
						Total FR:	EUR	- 12 337 801,35	- 6 928,14	- 12 330 873,21
GB	Promotion Measures	2014	Promotion measures IM 527	FLAT RATE	5,00%	EUR	- 5 164,44	0,00	- 5 164,44	
	Promotion Measures	2015	Promotion measures IM 527	FLAT RATE	5,00%	EUR	- 18 222,61	0,00	- 18 222,61	

	Promotion Measures	2016	Promotion measures IM 527	FLAT RATE	5,00%	EUR	- 10 127,73	0,00	- 10 127,73
	Promotion Measures	2017	Promotion measures IM 527	FLAT RATE	5,00%	EUR	- 3 350,41	0,00	- 3 350,41
	Promotion Measures	2015	Promotion measures IM 534	ONE OFF		EUR	- 290,87	0,00	- 290,87
	Promotion Measures	2016	Promotion measures IM 534	ONE OFF		EUR	- 590 762,80	0,00	- 590 762,80
	Promotion Measures	2017	Promotion measures IM 534	ONE OFF		EUR	- 623 673,13	0,00	- 623 673,13
	Promotion Measures	2018	Promotion measures IM 534	ONE OFF		EUR	- 266 551,35	0,00	- 266 551,35
					Total GB:	EUR	- 1 518 143,34	0,00	- 1 518 143,34
GR	Wine- Restructuring and conversion of vineyards	2017	Deficiencies in 2 key controls, "Performance of administrative checks, including cross-checks, covering all aid applications and payment claims" and "Performance of on-the-spot checks covering all payment claims of sufficient quality"	FLAT RATE	5,00%	EUR	- 434 307,91	0,00	- 434 307,91
	Wine- Restructuring and conversion of vineyards	2018	Deficiencies in 2 key controls, "Performance of administrative checks, including cross-checks, covering all aid applications and payment claims" and "Performance of on-the-spot checks covering all payment claims of sufficient quality"	FLAT RATE	5,00%	EUR	- 471 998,56	0,00	- 471 998,56
	Promotion Measures	2016	Follow-up of INT/2015/002/GR	FLAT RATE	5,00%	EUR	- 593 888,73	- 185 182,75	- 408 705,98
	Promotion Measures	2017	Follow-up of INT/2015/002/GR	FLAT RATE	5,00%	EUR	- 464 287,80	0,00	- 464 287,80

	Promotion Measures	2018	Follow-up of INT/2015/002/GR	FLAT RATE	5,00%	EUR	- 248 834,32	0,00	- 248 834,32
	Certification	2017	Known Errors for EAGF and EAFRD	ONE OFF		EUR	- 1 049 866,95	- 35 697,15	- 1 014 169,80
					Total GR:	EUR	- 3 263 184,27	- 220 879,90	- 3 042 304,37
HU	Apiculture	2017	2% flat-rate on submeasures not included in the OTSC sample	FLAT RATE	2,00%	EUR	- 7 749,01	0,00	- 7 749,01
	Apiculture	2018	2% flat-rate on submeasures not included in the OTSC sample	FLAT RATE	2,00%	EUR	- 7 637,67	0,00	- 7 637,67
	Cross-compliance	2016	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 320 152,21	- 3,36	- 320 148,85
	Cross-compliance	2017	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 1 063,02	0,00	- 1 063,02
	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 835,64	0,00	- 835,64
	Cross-compliance	2017	Deficient identification checks under SMR 8 - CY 2016	FLAT RATE	2,00%	EUR	- 391 144,49	- 77,66	- 391 066,83
	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2016	FLAT RATE	2,00%	EUR	- 1 670,31	0,00	- 1 670,31
	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2017	FLAT RATE	2,00%	EUR	- 407 229,83	- 1 272,26	- 405 957,57
	Milk - Other	2017	Ineligible expenditure - artificial creation of conditions	ONE OFF		EUR	- 98 179,20	0,00	- 98 179,20
	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_Greening payment	ONE OFF		EUR	- 3 314 162,05	0,00	- 3 314 162,05

	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_SAPS	ONE OFF		EUR	- 624 643,45	0,00	- 624 643,45	
	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_SFS	ONE OFF		EUR	- 253 687,59	0,00	- 253 687,59	
	Voluntary Coupled Support	2018	Performance of on-the-spot checks to the sufficient number_VCS area	ONE OFF		EUR	- 116 826,70	0,00	- 116 826,70	
	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_YFS	ONE OFF		EUR	- 24 748,23	0,00	- 24 748,23	
						Total HU:	EUR	- 5 569 729,40	- 1 353,28	- 5 568 376,12
IT	Decoupled Direct Aids	2016	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 57 207 673,98	- 158 303,28	- 57 049 370,70	
	Voluntary Coupled Support	2016	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 6 356 672,68	- 1 345,65	- 6 355 327,03	

Decoupled Direct Aids	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 1 433 955,02	- 87,51	- 1 433 867,51
Voluntary Coupled Support	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 211 941,89	- 8,17	- 211 933,72
Decoupled Direct Aids	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 299 057,90	- 68,38	- 298 989,52
Voluntary Coupled Support	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 52 414,70	- 4,16	- 52 410,54

Decoupled Direct Aids	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 183 501,53	0,00	- 183 501,53
Voluntary Coupled Support	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 20 088,26	0,00	- 20 088,26
Voluntary Coupled Support	2016	Correction for differentiated unit amounts for measure 4 and measure 5 for claim year 2015 - VCS	ONE OFF		EUR	- 13 716 634,39	- 8 541,04	- 13 708 093,35
Cross-compliance	2016	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2015 + late payments	FLAT RATE	7,00%	EUR	- 4 204 048,56	- 180 938,64	- 4 023 109,92
Cross-compliance	2017	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2015 + late payments	FLAT RATE	7,00%	EUR	- 25 453,31	- 859,24	- 24 594,07

Cross-compliance	2015	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 48 651,74	- 968,06	- 47 683,68
Cross-compliance	2016	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 48 472,17	- 754,00	- 47 718,17
Cross-compliance	2017	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 4 185 708,70	- 92 838,76	- 4 092 869,94
Cross-compliance	2018	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 84 856,70	- 1 508,99	- 83 347,71
Cross-compliance	2018	Deficient checks of timeliness of notifications of animal events (SMR 7) - CY 2017	ONE OFF		EUR	- 129 090,45	- 1 536,25	- 127 554,20

Cross-compliance	2019	Deficient checks of timeliness of notifications of animal events (SMR 7) - CY 2017	ONE OFF		EUR	- 26,21	0,00	- 26,21
Cross-compliance	2017	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 935 402,28	- 18 762,26	- 916 640,02
Cross-compliance	2018	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 13 435,97	- 198,03	- 13 237,94
Cross-compliance	2019	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 3 443,10	0,00	- 3 443,10
Voluntary Coupled Support	2017	IT01-OTSCs of sufficient quality - claim year 2016	FLAT RATE	5,00%	EUR	- 9 645,61	0,00	- 9 645,61
Voluntary Coupled Support	2018	IT01-OTSCs of sufficient quality - claim year 2017	FLAT RATE	5,00%	EUR	- 2 702,96	0,00	- 2 702,96
Voluntary Coupled Support	2017	IT01 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 80 146,75	0,00	- 80 146,75
Voluntary Coupled Support	2018	IT01 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 61 393,69	0,00	- 61 393,69
Voluntary Coupled Support	2017	IT-05Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 74 770,86	- 1 487,23	- 73 283,63

Voluntary Coupled Support	2018	IT05 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 57 659,34	0,00	- 57 659,34
Voluntary Coupled Support	2018	IT07-OTSCs of sufficient quality - claim year 2017	FLAT RATE	5,00%	EUR	- 884,36	0,00	- 884,36
Voluntary Coupled Support	2017	IT07-Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 6 917,29	0,00	- 6 917,29
Voluntary Coupled Support	2018	IT07 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 4 482,30	0,00	- 4 482,30
Voluntary Coupled Support	2017	IT08-Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 43 411,47	0,00	- 43 411,47
Voluntary Coupled Support	2018	IT08 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 33 673,96	0,00	- 33 673,96
Voluntary Coupled Support	2017	IT-10 Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 76 817,63	0,00	- 76 817,63
Voluntary Coupled Support	2018	IT10 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 55 369,05	0,00	- 55 369,05
Voluntary Coupled Support	2017	IT23 Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 97 405,92	0,00	- 97 405,92

Voluntary Coupled Support	2018	IT23 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 72 864,97	0,00	- 72 864,97
Voluntary Coupled Support	2018	IT24-OTSCs of sufficient quality - claim year 2017	FLAT RATE	5,00%	EUR	- 3,01	0,00	- 3,01
Voluntary Coupled Support	2017	IT24- Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 15 708,97	0,00	- 15 708,97
Voluntary Coupled Support	2018	IT24 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 9 747,84	0,00	- 9 747,84
Voluntary Coupled Support	2017	IT25- Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 5 513,96	0,00	- 5 513,96
Voluntary Coupled Support	2018	IT25 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 3 957,63	0,00	- 3 957,63
Voluntary Coupled Support	2017	IT26-OTSCs of sufficient quality - claim year 2016	FLAT RATE	5,00%	EUR	- 1 030,96	0,00	- 1 030,96
Voluntary Coupled Support	2018	IT26-OTSCs of sufficient quality - claim year 2017	FLAT RATE	5,00%	EUR	- 262,39	0,00	- 262,39
Voluntary Coupled Support	2017	IT26 - Performance of the OTSCs in the number required - claim year 2016	ONE OFF		EUR	- 1 344,44	0,00	- 1 344,44
Voluntary Coupled Support	2018	IT26 - Performance of the OTSCs in the number required - claim year 2017	ONE OFF		EUR	- 900,07	0,00	- 900,07

	Voluntary Coupled Support	2017	IT26- Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2016	FLAT RATE	5,00%	EUR	- 2 917,85	0,00	- 2 917,85
	Voluntary Coupled Support	2018	IT26 -Weaknesses in the administrative checks, to establish eligibility to the aid (applies to all paying agencies) - claim year 2017	FLAT RATE	5,00%	EUR	- 2 701,90	0,00	- 2 701,90
	Voluntary Coupled Support	2017	IT26 - Weaknesses in the administrative checks, to establish eligibility to the aid - claim year 2016	ONE OFF		EUR	- 3 907,15	0,00	- 3 907,15
	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	Non application of administrative penalties for late notification of animal movements - VCS - claim year 2014	ONE OFF		EUR	- 2 078 125,09	- 17,90	- 2 078 107,19
	Promotion Measures	2017	Severe deficiencies in the control and management system	FLAT RATE	25,00%	EUR	- 2 037 272,72	0,00	- 2 037 272,72
	Promotion Measures	2018	Severe deficiencies in the control and management system	FLAT RATE	25,00%	EUR	- 1 445 136,99	0,00	- 1 445 136,99
	Promotion Measures	2019	Severe deficiencies in the control and management system	FLAT RATE	25,00%	EUR	- 558 152,62	0,00	- 558 152,62
					Total IT:	EUR	- 96 005 359,29	- 468 227,55	- 95 537 131,74
LT	Promotion Measures	2014	Eligibility of support	ONE OFF		EUR	- 49 470,57	0,00	- 49 470,57
	Promotion Measures	2015	Eligibility of support	ONE OFF		EUR	- 58 625,32	0,00	- 58 625,32
	Promotion Measures	2016	Eligibility of support	ONE OFF		EUR	- 76 786,60	0,00	- 76 786,60
	Promotion Measures	2017	Eligibility of support	ONE OFF		EUR	- 133 293,74	0,00	- 133 293,74
	Promotion Measures	2018	Eligibility of support	ONE OFF		EUR	- 9 803,49	0,00	- 9 803,49

Decoupled Direct Aids	2017	Weaknesses in administrative checks_Cross-checks_quantity & quality of OTSC_GP_2015	ONE OFF		EUR	- 39 475,68	0,00	- 39 475,68
Decoupled Direct Aids	2017	Weaknesses in administrative checks_Cross-checks_quantity & quality of OTSC_GP_2016	ONE OFF		EUR	- 620 835,60	0,00	- 620 835,60
Decoupled Direct Aids	2018	Weaknesses in administrative checks_Cross-checks_quantity & quality of OTSC_GP_2017	ONE OFF		EUR	- 412 441,34	0,00	- 412 441,34
Decoupled Direct Aids	2019	Weaknesses in administrative checks_Cross-checks_quantity & quality of OTSC_GP_2018	ONE OFF		EUR	- 209 218,29	0,00	- 209 218,29
Decoupled Direct Aids	2018	Weakness in administrative checks_Active Farmer_RDP_2017	ONE OFF		EUR	- 3 375,00	0,00	- 3 375,00
Decoupled Direct Aids	2018	Weakness in administrative checks_Active Farmer_SAPS_2017	ONE OFF		EUR	- 5 168,37	0,00	- 5 168,37
Voluntary Coupled Support	2018	Weakness in administrative checks_Active Farmer_VCS_2017	ONE OFF		EUR	- 186,86	0,00	- 186,86
Promotion Measures	2014	weakness in administrative checks covering the selection of the implementing bodies	FLAT RATE	10,00%	EUR	- 73 978,25	0,00	- 73 978,25
Promotion Measures	2015	weakness in administrative checks covering the selection of the implementing bodies	FLAT RATE	10,00%	EUR	- 173 543,28	0,00	- 173 543,28
Promotion Measures	2016	weakness in administrative checks covering the selection of the implementing bodies	FLAT RATE	10,00%	EUR	- 97 558,98	0,00	- 97 558,98

	Promotion Measures	2017	weakness in administrative checks covering the selection of the implementing bodies	FLAT RATE	10,00%	EUR	- 6 289,26	0,00	- 6 289,26
	Decoupled Direct Aids	2017	Weakness in administrative checks_YFS_2016	ONE OFF		EUR	- 32 605,72	0,00	- 32 605,72
	Decoupled Direct Aids	2018	Weakness in administrative checks_YFS_2017	ONE OFF		EUR	- 9 571,58	0,00	- 9 571,58
	Decoupled Direct Aids	2019	Weakness in administrative checks_YFS_2018	ONE OFF		EUR	- 8 625,60	0,00	- 8 625,60
					Total LT:	EUR	- 2 020 853,53	0,00	- 2 020 853,53
NL	Fruit and Vegetables-Operational programmes incl withdrawals	2017	Soundness of estimates affecting OP 2013-Op 2016 affecting FY 2017 - FY2018	FLAT RATE	5,00%	EUR	- 1 082 129,64	0,00	- 1 082 129,64
	Fruit and Vegetables-Operational programmes incl withdrawals	2018	Soundness of estimates affecting OP 2013-Op 2016 affecting FY 2017 - FY2018	FLAT RATE	5,00%	EUR	- 98 284,19	0,00	- 98 284,19
	Fruit and Vegetables-Operational programmes incl withdrawals	2017	Soundness of estimates affecting OP2017 (long term investments approved before national law change)	FLAT RATE	5,00%	EUR	- 68 544,48	0,00	- 68 544,48
	Fruit and Vegetables-Operational programmes incl withdrawals	2018	Soundness of estimates affecting OP2017 (long term investments approved before national law change)	FLAT RATE	5,00%	EUR	- 184 092,35	0,00	- 184 092,35
	Fruit and Vegetables-Operational programmes incl withdrawals	2018	Soundness of estimates affecting OP2018 (long term investments approved before national law change)	FLAT RATE	5,00%	EUR	- 74 582,19	0,00	- 74 582,19

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Soundness of estimates affecting OP2018 (long term investments approved before national law change)	FLAT RATE	5,00%	EUR	- 116 276,39	0,00	- 116 276,39
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Soundness of estimates affecting OP2019 (long term investments approved before national law change)	FLAT RATE	5,00%	EUR	- 10 809,34	0,00	- 10 809,34
					Total NL:	EUR	- 1 634 718,58	0,00	- 1 634 718,58
PL	EU School Scheme	2018	Weaknesses in key control "checks to establish the eligibility of the aid". Dairy Products	FLAT RATE	5,00%	EUR	- 542 928,92	0,00	- 542 928,92
	EU School Scheme	2019	Weaknesses in key control "checks to establish the eligibility of the aid". Dairy Products	FLAT RATE	5,00%	EUR	- 496 701,42	0,00	- 496 701,42
	EU School Scheme	2018	Weaknesses in key control "checks to establish the eligibility of the aid". F&V	FLAT RATE	3,00%	EUR	- 432 805,85	0,00	- 432 805,85
	EU School Scheme	2019	Weaknesses in key control "checks to establish the eligibility of the aid". F&V	FLAT RATE	3,00%	EUR	- 399 501,54	0,00	- 399 501,54
					Total PL:	EUR	- 1 871 937,73	0,00	- 1 871 937,73
PT	Cross-compliance	2017	CY 2016	FLAT RATE	2,00%	EUR	- 102 062,86	- 88,86	- 101 974,00
	Cross-compliance	2018	CY 2016	FLAT RATE	2,00%	EUR	- 748,35	0,00	- 748,35
					Total PT:	EUR	- 102 811,21	- 88,86	- 102 722,35
RO	Cross-compliance	2015	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 248 639,42	- 8 388,50	- 240 250,92

Cross-compliance	2016	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 1 451,96	- 224,37	- 1 227,59
Cross-compliance	2017	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 714,39	0,00	- 714,39
Cross-compliance	2018	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 402,63	0,00	- 402,63
Cross-compliance	2015	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 5 430,87	0,00	- 5 430,87
Cross-compliance	2016	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 266,88	- 209,13	- 57,75
Cross-compliance	2017	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 265,78	0,00	- 265,78
Cross-compliance	2018	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 4,81	0,00	- 4,81
Cross-compliance	2016	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 2 496 645,82	- 501 675,79	- 1 994 970,03
Cross-compliance	2017	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 67 910,73	0,00	- 67 910,73
Cross-compliance	2018	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 1 988,30	0,00	- 1 988,30
Cross-compliance	2016	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 859 587,27	- 183 274,97	- 676 312,30
Cross-compliance	2017	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 6 518,19	0,00	- 6 518,19
Cross-compliance	2018	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 589,98	0,00	- 589,98
Cross-compliance	2016	CY 2016 with animals	FLAT RATE	5,00%	EUR	- 275,15	- 3,04	- 272,11
Cross-compliance	2017	CY 2016 with animals	FLAT RATE	5,00%	EUR	- 2 922 285,34	- 181 552,32	- 2 740 733,02
Cross-compliance	2018	CY 2016 with animals	FLAT RATE	5,00%	EUR	- 3 714,31	- 730,62	- 2 983,69
Cross-compliance	2016	CY 2016 without animals	FLAT RATE	2,00%	EUR	- 3 180,82	- 544,67	- 2 636,15

	Cross-compliance	2017	CY 2016 without animals	FLAT RATE	2,00%	EUR	- 1 681 451,90	- 164 039,67	- 1 517 412,23
	Cross-compliance	2018	CY 2016 without animals	FLAT RATE	2,00%	EUR	- 3 294,85	- 1 690,84	- 1 604,01
						Total RO:	EUR	- 8 304 619,40	- 1 042 333,92
SK	Decoupled Direct Aids	2016	GP _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2015	ONE OFF		EUR	- 1 572 600,01	0,00	- 1 572 600,01
	Decoupled Direct Aids	2017	GP _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 758 332,91	0,00	- 758 332,91
	Decoupled Direct Aids	2018	GP _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 449 388,18	0,00	- 449 388,18
	Decoupled Direct Aids	2016	GP _weakness in the control of EFA catch crops CY 2015	ONE OFF		EUR	- 1 855 243,91	0,00	- 1 855 243,91
	Decoupled Direct Aids	2017	GP _weakness in the control of EFA catch crops CY 2016	ONE OFF		EUR	- 2 918 227,39	0,00	- 2 918 227,39
	Decoupled Direct Aids	2018	GP _weakness in the control of EFA catch crops CY 2017	ONE OFF		EUR	- 5 328 818,22	0,00	- 5 328 818,22
	Decoupled Direct Aids	2016	SAPS _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2015	ONE OFF		EUR	- 28 251 689,38	- 660,91	- 28 251 028,47

Decoupled Direct Aids	2017	SAPS _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 4 426 441,30	- 184,84	- 4 426 256,46
Decoupled Direct Aids	2018	SAPS _ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 2 862 418,07	0,00	- 2 862 418,07
Voluntary Coupled Support	2017	VCS - CY 2016	FLAT RATE	2,00%	EUR	- 831 209,59	0,00	- 831 209,59
Voluntary Coupled Support	2018	VCS - CY 2017	FLAT RATE	2,00%	EUR	- 842 673,44	0,00	- 842 673,44
Voluntary Coupled Support	2017	VCS_M04 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 13 464,69	0,00	- 13 464,69
Voluntary Coupled Support	2018	VCS_M04 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 119,49	0,00	- 119,49
Voluntary Coupled Support	2017	VCS_M05 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 55 815,21	0,00	- 55 815,21
Voluntary Coupled Support	2018	VCS_M05 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 3 238,50	0,00	- 3 238,50

Voluntary Coupled Support	2017	VCS_M06 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 86,20	0,00	- 86,20
Voluntary Coupled Support	2018	VCS_M06 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 98,61	0,00	- 98,61
Voluntary Coupled Support	2017	VCS_M07 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 777,37	0,00	- 777,37
Voluntary Coupled Support	2018	VCS_M07 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 2 002,21	0,00	- 2 002,21
Voluntary Coupled Support	2017	VCS_M08 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 111,15	0,00	- 111,15
Voluntary Coupled Support	2018	VCS_M08 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 879,22	0,00	- 879,22

Voluntary Coupled Support	2017	VCS_M10 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 4 070,30	0,00	- 4 070,30
Voluntary Coupled Support	2018	VCS_M10 Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 6 028,45	0,00	- 6 028,45
Voluntary Coupled Support	2016	VCS_ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2015	ONE OFF		EUR	- 97 240,99	0,00	- 97 240,99
Cross-compliance	2016	XC - CY 2016	FLAT RATE	2,00%	EUR	- 387,15	0,00	- 387,15
Cross-compliance	2017	XC - CY 2016	FLAT RATE	2,00%	EUR	- 642 230,14	- 19 629,83	- 622 600,31
Cross-compliance	2018	XC - CY 2016	FLAT RATE	2,00%	EUR	- 6 368,54	0,00	- 6 368,54
Cross-compliance	2017	XC - CY 2017	FLAT RATE	2,00%	EUR	- 436,37	- 2,38	- 433,99
Cross-compliance	2018	XC - CY 2017	FLAT RATE	2,00%	EUR	- 646 578,56	- 14 298,20	- 632 280,36
Decoupled Direct Aids	2016	YFS_ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2015	ONE OFF		EUR	- 5 670,08	0,00	- 5 670,08

	Decoupled Direct Aids	2017	YFS_ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2016	ONE OFF		EUR	- 3 724,57	0,00	- 3 724,57
	Decoupled Direct Aids	2018	YFS_ Weaknesses in LPIS update-quality, quality of OTC and instigation of recoveries CY 2017	ONE OFF		EUR	- 3 076,38	0,00	- 3 076,38
					Total SK:	EUR	- 51 589 446,58	- 34 776,16	- 51 554 670,42

Currency	Amount	Deductions	Financial Impact
EUR	- 197 213 506,16	- 6 627 549,61	- 190 585 956,55

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Rural Development EAFRD Leader	2017	Deficiency to cost reasonableness (SCO) for M19.1	FLAT RATE	5,00%	EUR	- 3 929,57	- 1 164,27	- 2 765,30
	Rural Development EAFRD Leader	2018	Deficiency to cost reasonableness (SCO) for M19.1	FLAT RATE	5,00%	EUR	- 424,12	- 424,12	0,00
	Rural Development EAFRD Investment - public beneficiaries	2014	Financial errors in public procurements audited	FLAT RATE	4,95%	EUR	- 1 169 370,25	- 1 155 315,23	- 14 055,02
	Rural Development EAFRD investment - public beneficiaries	2015	Financial errors in public procurements audited	FLAT RATE	4,95%	EUR	- 4 388 017,09	- 1 888 177,50	- 2 499 839,59

Rural Development EAFRD Measures with flat-rate support	2015	Financial errors in public procurements audited	FLAT RATE	4,95%	EUR	- 122 639,68	- 52 772,24	- 69 867,44
Rural Development EAFRD investment - public beneficiaries	2016	Financial errors in public procurements audited	FLAT RATE	4,95%	EUR	- 8 419 789,55	- 4 914 689,05	- 3 505 100,50
Rural Development EAFRD Measures with flat-rate support	2016	Financial errors in public procurements audited	FLAT RATE	4,95%	EUR	- 209 060,84	- 122 030,25	- 87 030,59
Rural Development EAFRD Leader	2015	KC cost reasonableness M431 - evaluation of the costs by calculating the average of the costs in budget +10%	FLAT RATE	5,00%	EUR	- 9 852,87	- 4 197,32	- 5 655,55
Rural Development EAFRD Leader	2016	KC cost reasonableness M431 - evaluation of the costs by calculating the average of the costs in budget +10%	FLAT RATE	5,00%	EUR	- 312,42	- 180,54	- 131,88
Rural Development EAFRD Leader	2017	KC cost reasonableness M431 - evaluation of the costs by calculating the average of the costs in budget +10%	FLAT RATE	5,00%	EUR	- 643,81	- 190,75	- 453,06
Rural Development EAFRD Leader	2018	KC cost reasonableness M431 - evaluation of the costs by calculating the average of the costs in budget +10%	FLAT RATE	5,00%	EUR	- 13 471,39	0,00	- 13 471,39
Rural Development EAFRD Leader	2019	KC cost reasonableness M431 - evaluation of the costs by calculating the average of the costs in budget +10%	FLAT RATE	5,00%	EUR	- 21 735,69	0,00	- 21 735,69
				Total BG:	EUR	- 14 359 247,28	- 8 139 141,27	- 6 220 106,01

CY	Rural Development EAFRD investment - private beneficiaries	2017	RD-NIACS - Weaknesses in the verification of payment claims and insufficient quality of OTSC for M4.1	FLAT RATE	5,00%	EUR	- 6 011,03	0,00	- 6 011,03
	Rural Development EAFRD investment - private beneficiaries	2018	RD-NIACS - Weaknesses in the verification of payment claims and insufficient quality of OTSC for M4.1	FLAT RATE	5,00%	EUR	- 42 004,29	0,00	- 42 004,29
	Rural Development EAFRD investment - private beneficiaries	2019	RD-NIACS - Weaknesses in the verification of payment claims and insufficient quality of OTSC for M4.1	FLAT RATE	5,00%	EUR	- 238 263,25	0,00	- 238 263,25
	Rural Development EAFRD investment - private beneficiaries	2020	RD-NIACS - Weaknesses in the verification of payment claims and insufficient quality of OTSC for M4.1	FLAT RATE	5,00%	EUR	- 32 429,36	0,00	- 32 429,36
					Total CY:	EUR	- 318 707,93	0,00	- 318 707,93
ES	Rural Development EAFRD investment - private beneficiaries	2011	Appropriate evaluation of the reasonableness of costs (M121)	FLAT RATE	5,00%	EUR	- 4,73	0,00	- 4,73
	Rural Development EAFRD investment - private beneficiaries	2014	Appropriate evaluation of the reasonableness of costs (M121)	FLAT RATE	5,00%	EUR	- 4 452,93	0,00	- 4 452,93
	Rural Development EAFRD investment - private beneficiaries	2015	Appropriate evaluation of the reasonableness of costs (M121)	FLAT RATE	5,00%	EUR	- 52 344,94	0,00	- 52 344,94
	Rural Development EAFRD investment - private beneficiaries	2016	Appropriate evaluation of the reasonableness of costs (M121)	FLAT RATE	5,00%	EUR	- 228 356,95	0,00	- 228 356,95

Rural Development EAFRD investment - private beneficiaries	2017	Appropriate evaluation of the reasonableness of costs (M121)	FLAT RATE	5,00%	EUR	- 3 637,66	0,00	- 3 637,66
Rural Development EAFRD Leader	2018	deficiency in the key control of cost reasonableness M19 for 2018 and 2019	FLAT RATE	5,00%	EUR	- 9 558,30	0,00	- 9 558,30
Rural Development EAFRD Leader	2019	deficiency in the key control of cost reasonableness M19 for 2018 and 2019	FLAT RATE	5,00%	EUR	- 70 644,65	0,00	- 70 644,65
Rural Development EAFRD investment - private beneficiaries	2017	deficiency in the key control of cost reasonableness M4(4.1, 4.2, 4.3) for 2017, 2018 and 2019	FLAT RATE	5,00%	EUR	- 84 296,18	0,00	- 84 296,18
Rural Development EAFRD investment - private beneficiaries	2018	deficiency in the key control of cost reasonableness M4(4.1, 4.2, 4.3) for 2017, 2018 and 2019	FLAT RATE	5,00%	EUR	- 109 955,36	0,00	- 109 955,36
Rural Development EAFRD investment - private beneficiaries	2019	deficiency in the key control of cost reasonableness M4(4.1, 4.2, 4.3) for 2017, 2018 and 2019	FLAT RATE	5,00%	EUR	- 32 176,95	0,00	- 32 176,95
Rural Development EAFRD forestry measures	2017	deficiency in the key control of cost reasonableness M8.6 for 2017 , 2018 and 2019	FLAT RATE	5,00%	EUR	- 22 094,27	0,00	- 22 094,27
Rural Development EAFRD forestry measures	2018	deficiency in the key control of cost reasonableness M8.6 for 2017 , 2018 and 2019	FLAT RATE	5,00%	EUR	- 4 612,18	0,00	- 4 612,18
Rural Development EAFRD forestry measures	2019	deficiency in the key control of cost reasonableness M8.6 for 2017 , 2018 and 2019	FLAT RATE	5,00%	EUR	- 5 556,58	0,00	- 5 556,58

	Rural Development EAFRD investment - private beneficiaries	2016	eligibility criteria of the aid scheme and/or support measure (M123)	ONE OFF		EUR	- 274 107,83	0,00	- 274 107,83
	Rural Development EAFRD forestry measures	2016	M8: reasonableness of cost (same observation than in RD1/2017/854/ES)	ONE OFF		EUR	- 50 628,33	0,00	- 50 628,33
	Rural Development EAFRD forestry measures	2017	M8: reasonableness of cost (same observation than in RD1/2017/854/ES)	ONE OFF		EUR	- 20 607,65	0,00	- 20 607,65
	Rural Development EAFRD forestry measures	2015	M8: verification of payment claims and selection of projects - CY2015 and 2016	FLAT RATE	5,00%	EUR	- 259 954,93	0,00	- 259 954,93
	Rural Development EAFRD forestry measures	2016	M8: verification of payment claims and selection of projects - CY2015 and 2016	FLAT RATE	5,00%	EUR	- 85 816,77	0,00	- 85 816,77
	Rural Development EAFRD forestry measures	2017	M8: verification of payment claims and selection of projects - CY2015 and 2016	FLAT RATE	5,00%	EUR	- 1 101 757,25	0,00	- 1 101 757,25
					Total ES:	EUR	- 2 420 564,44	0,00	- 2 420 564,44
FR	Rural Development EAFRD forestry measures	2016	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 1 525,60	0,00	- 1 525,60
	Rural Development EAFRD investment - private beneficiaries	2016	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 13 793,08	- 1 735,70	- 12 057,38

Rural Development EAFRD investment - public beneficiaries	2016	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 652,10	0,00	- 652,10
Rural Development EAFRD Knowledge and innovation	2016	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 1 212,58	0,00	- 1 212,58
Rural Development EAFRD forestry measures	2017	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 3 518,84	0,00	- 3 518,84
Rural Development EAFRD investment - private beneficiaries	2017	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 31 200,35	- 23 839,06	- 7 361,29
Rural Development EAFRD investment - public beneficiaries	2017	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 4 627,96	0,00	- 4 627,96
Rural Development EAFRD Knowledge and innovation	2017	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 3 551,37	0,00	- 3 551,37
Rural Development EAFRD Leader	2017	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 577,19	0,00	- 577,19
Rural Development EAFRD forestry measures	2018	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 6 443,02	0,00	- 6 443,02
Rural Development EAFRD investment - private beneficiaries	2018	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 72 044,31	0,00	- 72 044,31

Rural Development EAFRD investment - public beneficiaries	2018	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 10 672,35	0,00	- 10 672,35
Rural Development EAFRD Knowledge and innovation	2018	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 5 915,01	0,00	- 5 915,01
Rural Development EAFRD Leader	2018	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 4 100,29	0,00	- 4 100,29
Rural Development EAFRD forestry measures	2019	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 4 482,00	0,00	- 4 482,00
Rural Development EAFRD investment - private beneficiaries	2019	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 68 152,62	0,00	- 68 152,62
Rural Development EAFRD investment - public beneficiaries	2019	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 13 535,65	0,00	- 13 535,65
Rural Development EAFRD Knowledge and innovation	2019	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 5 427,03	0,00	- 5 427,03
Rural Development EAFRD Leader	2019	Serious weaknesses in public procurement checks	FLAT RATE	0,64%	EUR	- 12 282,93	0,00	- 12 282,93
Rural Development EAFRD measures subject to IACS	2017	Vérifications concernant le statut d'agriculteur actif - années de demande 2016 - ICHN	ONE OFF		EUR	- 3 046,82	0,00	- 3 046,82

	Rural Développement EAFRD mesures subject to IACS	2018	Vérifications concernant le statut d'agriculteur actif - années de demande 2017 - ICHN	ONE OFF		EUR	- 4 070,28	0,00	- 4 070,28	
						Total FR:	EUR	- 270 831,38	- 25 574,76	- 245 256,62
GB	Rural Development EAFRD Risk management	2017	Damage of Agricultural potential not at least 30%	ONE OFF		EUR	- 299 951,04	0,00	- 299 951,04	
	Rural Development EAFRD Risk management	2018	Damage of Agricultural potential not at least 30%	ONE OFF		EUR	- 32 647,89	0,00	- 32 647,89	
	Rural Development EAFRD Risk management	2019	Damage of Agricultural potential not at least 30%	ONE OFF		EUR	- 18 627,64	0,00	- 18 627,64	
						Total GB:	EUR	- 351 226,57	0,00	- 351 226,57
GR	Certification	2017	Known Errors for EAGF and EAFRD	ONE OFF		EUR	- 514,89	0,00	- 514,89	
						Total GR:	EUR	- 514,89	0,00	- 514,89
HU	Cross-compliance	2016	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 15 743,77	- 118,95	- 15 624,82	
	Cross-compliance	2017	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 752,38	- 31,39	- 720,99	
	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2015	FLAT RATE	2,00%	EUR	- 114,22	0,00	- 114,22	
	Cross-compliance	2017	Deficient identification checks under SMR 8 - CY 2016	FLAT RATE	2,00%	EUR	- 63 199,04	- 95,82	- 63 103,22	

	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2016	FLAT RATE	2,00%	EUR	- 2 611,68	0,00	- 2 611,68
	Cross-compliance	2018	Deficient identification checks under SMR 8 - CY 2017	FLAT RATE	2,00%	EUR	- 69 154,67	0,00	- 69 154,67
					Total HU:	EUR	- 151 575,76	- 246,16	- 151 329,60
IT	Rural Development EAFRD Knowledge and innovation	2016	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	0,00	0,00	0,00
	Rural Development EAFRD measures subject to IACS	2016	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 698 173,47	- 54 690,31	- 643 483,16
	Rural Development EAFRD Measures with flat-rate support	2016	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 5 726,26	0,00	- 5 726,26

Rural Development EAFRD Knowledge and innovation	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	0,00	0,00	0,00
Rural Development EAFRD measures subject to IACS	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 859 330,86	- 29 891,01	- 829 439,85
Rural Development EAFRD Measures with flat-rate support	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 14 798,78	0,00	- 14 798,78
Rural Development EAFRD Risk management	2017	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 748 894,88	0,00	- 748 894,88

Rural Development EAFRD Knowledge and innovation	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	0,00	0,00	0,00
Rural Development EAFRD measures subject to IACS	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 203 389,34	- 44,80	- 203 344,54
Rural Development EAFRD Measures with flat-rate support	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 1 949,02	0,00	- 1 949,02
Rural Development EAFRD Risk management	2018	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 617 826,69	0,00	- 617 826,69

Rural Development EAFRD Knowledge and innovation	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	0,00	0,00	0,00
Rural Development EAFRD measures subject to IACS	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 138 591,33	0,00	- 138 591,33
Rural Development EAFRD Measures with flat-rate support	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 4 957,08	0,00	- 4 957,08
Rural Development EAFRD Risk management	2019	Checks concerning the active farmer provision - art 9(2)(c) and 9(3)(b) - claim year 2015 - BPS, Young +greening+small, VCS, RD M3+M6 +M11+M13+M14	FLAT RATE	2,00%	EUR	- 179 968,19	0,00	- 179 968,19

Cross-compliance	2016	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2015 + late payments	FLAT RATE	7,00%	EUR	- 482 440,06	- 6 383,47	- 476 056,59
Cross-compliance	2017	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2015 + late payments	FLAT RATE	7,00%	EUR	- 325 959,84	- 4 311,75	- 321 648,09
Cross-compliance	2018	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2015 + late payments	FLAT RATE	7,00%	EUR	- 85 009,56	- 1 180,87	- 83 828,69
Cross-compliance	2017	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 682 559,13	- 5 587,19	- 676 971,94

Cross-compliance	2018	Deficient checks of SMRs 7,8,9; deficient instructions to vets; OTSC not carried out within the same calendar year - Deficient reporting by vets to the PA - No adequate supervision procedures - CY 2016 + late payments	FLAT RATE	7,00%	EUR	- 382 990,87	- 2 161,24	- 380 829,63
Cross-compliance	2018	Deficient checks of timeliness of notifications of animal events (SMR 7) - CY 2017	ONE OFF		EUR	- 4 503,90	- 77,77	- 4 426,13
Cross-compliance	2019	Deficient checks of timeliness of notifications of animal events (SMR 7) - CY 2017	ONE OFF		EUR	- 66,44	- 0,78	- 65,66
Cross-compliance	2017	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 28 425,60	- 165,22	- 28 260,38
Cross-compliance	2018	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 10 242,85	- 29,09	- 10 213,76
Cross-compliance	2019	Deficient checks of timeliness of notifications of animal events (SMR 7) - Deficient distribution of OTSC throughout the year - CY 2016	FLAT RATE	2,00%	EUR	- 492,31	- 4,12	- 488,19
				Total IT:	EUR	- 5 476 296,46	- 104 527,62	- 5 371 768,84

LT	Rural Development EAFRD measures subject to IACS	2018	Weakness in administrative checks_Active Farmer_EAFRD_ANC_2017	ONE OFF		EUR	- 156,94	0,00	- 156,94
					Total LT:	EUR	- 156,94	0,00	- 156,94
PT	Cross-compliance	2017	CY 2016	FLAT RATE	2,00%	EUR	- 9 165,26	- 1,31	- 9 163,95
	Cross-compliance	2018	CY 2016	FLAT RATE	2,00%	EUR	- 1 738,51	- 443,65	- 1 294,86
					Total PT:	EUR	- 10 903,77	- 444,96	- 10 458,81
RO	Rural Development EAFRD measures subject to IACS	2017	Animal welfare: overestimated payment rates (FY 2017 and 2018)	FLAT RATE	25,00%	EUR	- 7 674 875,25	0,00	- 7 674 875,25
	Rural Development EAFRD measures subject to IACS	2018	Animal welfare: overestimated payment rates (FY 2017 and 2018)	FLAT RATE	25,00%	EUR	- 10 958 924,68	0,00	- 10 958 924,68
	Rural Development EAFRD measures subject to IACS	2019	Animal welfare: overestimated payment rates - FY2019	FLAT RATE	25,00%	EUR	- 83 675,15	0,00	- 83 675,15
	Cross-compliance	2015	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 330 539,56	- 35 411,56	- 295 128,00
	Cross-compliance	2016	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 510 986,67	- 62 682,26	- 448 304,41
	Cross-compliance	2017	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 3 601,19	- 764,29	- 2 836,90
	Cross-compliance	2018	CY 2014 with animals	FLAT RATE	5,00%	EUR	- 7 660,64	- 1 915,16	- 5 745,48
	Cross-compliance	2015	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 6 938,29	0,00	- 6 938,29

Cross-compliance	2016	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 162,96	0,00	- 162,96
Cross-compliance	2017	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 21,82	0,00	- 21,82
Cross-compliance	2018	CY 2014 without animals 3%	FLAT RATE	2,00%	EUR	- 7,49	0,00	- 7,49
Cross-compliance	2016	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 1 009 903,02	- 23 388,35	- 986 514,67
Cross-compliance	2017	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 97 233,46	- 1 115,90	- 96 117,56
Cross-compliance	2018	CY 2015 with animals	FLAT RATE	5,00%	EUR	- 2 886,36	- 296,15	- 2 590,21
Cross-compliance	2016	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 153 352,67	0,00	- 153 352,67
Cross-compliance	2017	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 22 532,73	- 0,01	- 22 532,72
Cross-compliance	2018	CY 2015 without animals 6%	FLAT RATE	2,00%	EUR	- 400,46	0,00	- 400,46
Cross-compliance	2017	CY 2016 with animals	FLAT RATE	5,00%	EUR	- 1 580 384,82	- 161 851,02	- 1 418 533,80
Cross-compliance	2018	CY 2016 with animals	FLAT RATE	5,00%	EUR	- 57 298,98	- 13 261,54	- 44 037,44
Cross-compliance	2017	CY 2016 without animals	FLAT RATE	2,00%	EUR	- 304 240,59	- 0,18	- 304 240,41
Cross-compliance	2018	CY 2016 without animals	FLAT RATE	2,00%	EUR	- 1 267,01	0,00	- 1 267,01
				Total RO:	EUR	- 22 806 893,80	- 300 686,42	- 22 506 207,38

SE	Rural Development EAFRD measures subject to IACS	2016	Appropriate checks on the compliance with long-term commitments are not yet carried out for all sub-measures of measure 10, except for management of wetlands (FABOD) and endangered breeds (RBETE) - CYs 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 31 714,13	0,00	- 31 714,13
	Rural Development EAFRD measures subject to IACS	2017	Appropriate checks on the compliance with long-term commitments are not yet carried out for all sub-measures of measure 10, except for management of wetlands (FABOD) and endangered breeds (RBETE) - CYs 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 21 318,45	0,00	- 21 318,45
	Rural Development EAFRD measures subject to IACS	2018	Appropriate checks on the compliance with long-term commitments are not yet carried out for all sub-measures of measure 10, except for management of wetlands (FABOD) and endangered breeds (RBETE) - CYs 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 30 889,17	0,00	- 30 889,17
	Rural Development EAFRD measures subject to IACS	2019	Appropriate checks on the compliance with long-term commitments are not yet carried out for all sub-measures of measure 10, except for management of wetlands (FABOD) and endangered breeds (RBETE) - CYs 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 36 269,25	0,00	- 36 269,25
	Rural Development EAFRD measures subject to IACS	2016	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 547 798,93	0,00	- 547 798,93

Rural Development EAFRD measures subject to IACS	2017	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 368 234,12	0,00	- 368 234,12
Rural Development EAFRD measures subject to IACS	2018	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 533 549,38	0,00	- 533 549,38
Rural Development EAFRD measures subject to IACS	2019	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 10.	ONE OFF		EUR	- 626 479,57	0,00	- 626 479,57
Rural Development EAFRD measures subject to IACS	2016	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 11.	ONE OFF		EUR	- 115 579,22	0,00	- 115 579,22
Rural Development EAFRD measures subject to IACS	2017	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 11.	ONE OFF		EUR	- 77 693,13	0,00	- 77 693,13
Rural Development EAFRD measures subject to IACS	2018	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 11.	ONE OFF		EUR	- 112 572,73	0,00	- 112 572,73
Rural Development EAFRD measures subject to IACS	2019	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 11.	ONE OFF		EUR	- 132 179,92	0,00	- 132 179,92
Rural Development EAFRD measures subject to IACS	2016	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 13.	ONE OFF		EUR	- 514 310,19	0,00	- 514 310,19
Rural Development EAFRD measures subject to IACS	2017	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 13.	ONE OFF		EUR	- 116 008,24	0,00	- 116 008,24

Rural Development EAFRD measures subject to IACS	2018	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 13.	ONE OFF		EUR	- 331 326,49	0,00	- 331 326,49
Rural Development EAFRD measures subject to IACS	2019	Implementation of an appropriate sanction system - CYs 2015, 2016, 2017 and 2018 - Measure 13.	ONE OFF		EUR	- 299 524,08	0,00	- 299 524,08
Rural Development EAFRD measures subject to IACS	2016	Lack of respect of the requirement to have a commitment plan for sub-measure grazing land (BETE) - CY 2015 - Measure 10 - Sub-measure BETE.	ONE OFF		EUR	- 1 272 245,00	0,00	- 1 272 245,00
Rural Development EAFRD measures subject to IACS	2017	Timing between counting of animals and on-the-spot controls - CYs 2016, 2017 and 2018 - Measure 14.	FLAT RATE	5,00%	EUR	- 1 620,30	0,00	- 1 620,30
Rural Development EAFRD measures subject to IACS	2018	Timing between counting of animals and on-the-spot controls - CYs 2016, 2017 and 2018 - Measure 14.	FLAT RATE	5,00%	EUR	- 3 148,63	0,00	- 3 148,63
Rural Development EAFRD measures subject to IACS	2019	Timing between counting of animals and on-the-spot controls - CYs 2016, 2017 and 2018 - Measure 14.	FLAT RATE	5,00%	EUR	- 2 997,07	0,00	- 2 997,07
				Total SE:	EUR	- 5 175 458,00	0,00	- 5 175 458,00

SK	Rural Development EAFRD investment - private beneficiaries	2016	Calculated financial correction for deficiencies related to public procurement verification - M04	FLAT RATE	4,72%	EUR	- 668 120,35	- 554 421,53	- 113 698,82
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated financial correction for deficiencies related to public procurement verification - M04	FLAT RATE	4,72%	EUR	- 1 844 723,48	- 606 628,56	- 1 238 094,92
	Rural Development EAFRD investment - private beneficiaries	2018	Calculated financial correction for deficiencies related to public procurement verification - M04	FLAT RATE	4,72%	EUR	- 3 005 072,38	0,00	- 3 005 072,38
	Rural Development EAFRD Measures with flat-rate support	2017	Calculated financial correction for deficiencies related to public procurement verification - M06	FLAT RATE	4,72%	EUR	- 81 950,91	- 26 698,41	- 55 252,50
	Rural Development EAFRD Measures with flat-rate support	2018	Calculated financial correction for deficiencies related to public procurement verification - M06	FLAT RATE	4,72%	EUR	- 868 287,06	0,00	- 868 287,06
	Rural Development EAFRD forestry measures	2016	Calculated financial correction for deficiencies related to public procurement verification - M08	FLAT RATE	4,72%	EUR	- 206 730,08	- 206 730,08	0,00
	Rural Development EAFRD forestry measures	2017	Calculated financial correction for deficiencies related to public procurement verification - M08	FLAT RATE	4,72%	EUR	- 1 256 240,23	- 1 256 240,23	0,00
	Rural Development EAFRD forestry measures	2018	Calculated financial correction for deficiencies related to public procurement verification - M08	FLAT RATE	4,72%	EUR	- 583 234,61	0,00	- 583 234,61
	Rural Development EAFRD Leader	2017	Calculated financial correction for deficiencies related to public procurement verification - M19	FLAT RATE	4,72%	EUR	- 25 779,79	- 8 398,67	- 17 381,12

Rural Development EAFRD Leader	2018	Calculated financial correction for deficiencies related to public procurement verification - M19	FLAT RATE	4,72%	EUR	- 9 898,71	0,00	- 9 898,71
Rural Development EAFRD measures subject to IACS	2016	Measure 10 'Agri-environment-climate' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 317 444,02	0,00	- 317 444,02
Rural Development EAFRD measures subject to IACS	2017	Measure 10 'Agri-environment-climate' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 396 604,86	0,00	- 396 604,86
Rural Development EAFRD measures subject to IACS	2018	Measure 10 'Agri-environment-climate' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 418 697,42	0,00	- 418 697,42
Rural Development EAFRD measures subject to IACS	2016	Measure 11 'Organic farming' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 270 123,96	0,00	- 270 123,96
Rural Development EAFRD measures subject to IACS	2017	Measure 11 'Organic farming' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 291 093,34	0,00	- 291 093,34
Rural Development EAFRD measures subject to IACS	2018	Measure 11 'Organic farming' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 301 664,42	0,00	- 301 664,42

Rural Development EAFRD measures subject to IACS	2016	Measure 12 'Natura 2000 and Water Framework Directive' 'payments' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 644,37	0,00	- 644,37
Rural Development EAFRD measures subject to IACS	2017	Measure 12 'Natura 2000 and Water Framework Directive' 'payments' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 779,43	0,00	- 779,43
Rural Development EAFRD measures subject to IACS	2018	Measure 12 'Natura 2000 and Water Framework Directive' 'payments' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 530,27	0,00	- 530,27
Rural Development EAFRD measures subject to IACS	2016	Measure 13 'Payments to areas facing natural or other specific constraints' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 1 655 404,94	0,00	- 1 655 404,94
Rural Development EAFRD measures subject to IACS	2017	Measure 13 'Payments to areas facing natural or other specific constraints' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 1 682 955,26	0,00	- 1 682 955,26
Rural Development EAFRD measures subject to IACS	2018	Measure 13 'Payments to areas facing natural or other specific constraints' Weaknesses in LPIS update-quality and instigation of recoveries CY 2015-2017	ONE OFF		EUR	- 1 681 029,33	0,00	- 1 681 029,33

	Cross-compliance	2017	XC - CY 2016	FLAT RATE	2,00%	EUR	- 150 350,62	- 9 540,10	- 140 810,52
	Cross-compliance	2018	XC - CY 2016	FLAT RATE	2,00%	EUR	- 4 213,83	- 60,22	- 4 153,61
	Cross-compliance	2018	XC - CY 2017	FLAT RATE	2,00%	EUR	- 160 926,82	- 4 144,06	- 156 782,76
					Total SK:	EUR	- 15 882 500,49	- 2 672 861,86	- 13 209 638,63

Currency	Amount	Deductions	Financial Impact
EUR	- 67 224 877,71	- 11 243 483,05	- 55 981 394,66