

COMMISSION IMPLEMENTING DECISION (EU) 2021/988**of 16 June 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) 4118)***(Only the Czech, Danish, English, French, German, Greek, Hungarian, Italian, Polish, Portuguese, Romanian, 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,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in a summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 31 March 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.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.⁽²⁾ Ares(2021)3293265.

Article 2

This Decision is addressed to, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, Hungary, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania and the Kingdom of Sweden.

Done at Brussels, 16 June 2021.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

Decision: 66

Budget Item: 08020601

| Member State | Measure | FY | Reason | Type | Correction % | Currency | Amount | Deductions | Financial Impact |
|--------------|---|------|---|-----------|------------------|------------|----------------------|-------------|----------------------|
| FR | Decoupled Direct Aids | 2014 | Reimbursement following judgment in case C-404/19P | FLAT RATE | 100,00% | EUR | 10 681 575,98 | 0,00 | 10 681 575,98 |
| | Decoupled Direct Aids | 2015 | Reimbursement following judgment in case C-404/19P | FLAT RATE | 100,00% | EUR | 9 836 977,73 | 0,00 | 9 836 977,73 |
| | | | | | Total FR: | EUR | 20 518 553,71 | 0,00 | 20 518 553,71 |
| RO | Clearance of Accounts - Financial Clearance | 2018 | Proposed reimbursement to Romania (reductions due to non-respect of payment deadlines, exceeding the ceilings and levies) | ONE OFF | | EUR | 7 520 578,32 | 0,00 | 7 520 578,32 |
| | | | | | Total RO: | EUR | 7 520 578,32 | 0,00 | 7 520 578,32 |
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| Currency | Amount | Deductions | Financial Impact |
|----------|---------------|------------|------------------|
| EUR | 28 039 132,03 | 0,00 | 28 039 132,03 |

Budget Item: 08030102

| Member State | Measure | FY | Reason | Type | Correction % | Currency | Amount | Deductions | Financial Impact |
|--------------|---|------|--|-----------|------------------|------------|-----------------|-------------|------------------|
| PL | Rural Development EAFRD Measures with flat-rate support | 2018 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | 2 519,16 | 0,00 | 2 519,16 |
| | Rural Development EAFRD Measures with flat-rate support | 2019 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | 125,36 | 0,00 | 125,36 |
| | Rural Development EAFRD Measures with flat-rate support | 2019 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | 446,46 | 0,00 | 446,46 |
| | | | | | Total PL: | EUR | 3 090,98 | 0,00 | 3 090,98 |
| | | | | | | | | | |

| Currency | Amount | Deductions | Financial Impact |
|----------|----------|------------|------------------|
| EUR | 3 090,98 | 0,00 | 3 090,98 |

Budget Item: 6200

| Member State | Measure | FY | Reason | Type | Correction % | Currency | Amount | Deductions | Financial Impact |
|--------------|--------------------|------|--|---------|--------------|----------|-------------|------------|------------------|
| AT | Promotion Measures | 2016 | Non-compliant public procurement (promotion programme 534) | ONE OFF | | EUR | -705 438,48 | 0,00 | -705 438,48 |
| | Promotion Measures | 2017 | Non-compliant public procurement (promotion programme 534) | ONE OFF | | EUR | -552 415,32 | 0,00 | -552 415,32 |

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|-----------|--|------|---|---------------------|--|------------------|---------------|----------------------|------------------|----------------------|
| | Promotion Measures | 2018 | Non-compliant public procurement (promotion programme 534) | ONE OFF | | EUR | -657 329,58 | 0,00 | -657 329,58 | |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2017 | Non eligibility of beneficiaries AT02, AT04 and AT08 | ONE OFF | | EUR | -177 728,45 | 0,00 | -177 728,45 | |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2018 | Non eligibility of beneficiaries AT02, AT04 and AT08 | ONE OFF | | EUR | -459 310,56 | 0,00 | -459 310,56 | |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2019 | Non eligibility of beneficiaries AT02, AT04 and AT08 | ONE OFF | | EUR | -321 575,98 | -5 400,00 | -316 175,98 | |
| | | | | | | Total AT: | EUR | -2 873 798,37 | -5 400,00 | -2 868 398,37 |
| CZ | Certification | 2015 | Weakness in a key control "Performance of on-the-spot-checks of sufficient quality" | ESTIMATED BY AMOUNT | | EUR | -1 476 920,49 | -1 527,46 | -1 475 393,03 | |
| | | | | | | Total CZ: | EUR | -1 476 920,49 | -1 527,46 | -1 475 393,03 |
| DE | Clearance of Accounts - Financial Clearance | 2019 | Financial Errors in EAGF and EAFRD | ONE OFF | | EUR | -597,25 | 0,00 | -597,25 | |
| | Decoupled Direct Aids | 2018 | Weakness in quality of OTSC in 2017 | ONE OFF | | EUR | -512 584,64 | 0,00 | -512 584,64 | |
| | Decoupled Direct Aids | 2019 | Weakness in quality of OTSC in 2018 | ONE OFF | | EUR | -736 973,88 | 0,00 | -736 973,88 | |
| | | | | | | Total DE: | EUR | -1 250 155,77 | 0,00 | -1 250 155,77 |
| DK | Young farmers scheme | 2020 | all 2 KCs - YFS - CY 2019 | ONE OFF | | EUR | -316,73 | 0,00 | -316,73 | |

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|--|----------------------|------|---|---------|--|-----|---------------|------|---------------|
| | Basic Payment Scheme | 2020 | all 2 KCs - BPS- CY 2019 | ONE OFF | | EUR | -3 349 880,07 | 0,00 | -3 349 880,07 |
| | Greening Payment | 2020 | all 2 KCs -Greening - CY 2019 | ONE OFF | | EUR | -1 554 236,10 | 0,00 | -1 554 236,10 |
| | Basic Payment Scheme | 2018 | Allocation from the NR to young farmers or farmers commencing their agricultural activity-BPS-CY2017 | ONE OFF | | EUR | -474,95 | 0,00 | -474,95 |
| | Basic Payment Scheme | 2019 | Allocation from the NR to young farmers or farmers commencing their agricultural activity - BPS -CY2018 | ONE OFF | | EUR | -468,19 | 0,00 | -468,19 |
| | Greening Payment | 2018 | Allocation from the NR to young farmers or farmers commencing their agricultural activity-GREENING-CY2017 | ONE OFF | | EUR | -216,72 | 0,00 | -216,72 |
| | Greening Payment | 2019 | Allocation from the NR to young farmers or farmers commencing their agricultural activity-GREENING-CY2018 | ONE OFF | | EUR | -215,28 | 0,00 | -215,28 |
| | Young farmers scheme | 2018 | Allocation from the NR to young farmers or farmers commencing their agricultural activity-YFP-CY2017 | ONE OFF | | EUR | -173,92 | 0,00 | -173,92 |
| | Young farmers scheme | 2019 | Allocation from the NR to young farmers or farmers commencing their agricultural activity-YFP-CY2018 | ONE OFF | | EUR | -347,85 | 0,00 | -347,85 |
| | Young farmers scheme | 2017 | Checks on the entitlement of farmers to be allocated PEs-YFP-CY2016 | ONE OFF | | EUR | -5 461,42 | 0,00 | -5 461,42 |

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|--|--|------|---|---------|--|-----|----------------|------|----------------|
| | Basic Payment Scheme | 2017 | Checks on the establishment of the correct value of payment entitlements-BPS-CY2016 | ONE OFF | | EUR | -9 015,83 | 0,00 | -9 015,83 |
| | Basic Payment Scheme | 2018 | Checks on the establishment of the correct value of payment entitlements-BPS-CY2017 | ONE OFF | | EUR | -10 835 955,13 | 0,00 | -10 835 955,13 |
| | Greening Payment | 2017 | Checks on the establishment of the correct value of payment entitlements-GREENING-CY2016 | ONE OFF | | EUR | -4 083,27 | 0,00 | -4 083,27 |
| | Greening Payment | 2018 | Checks on the establishment of the correct value of payment entitlements-GREENING-CY2017 | ONE OFF | | EUR | -4 944 446,32 | 0,00 | -4 944 446,32 |
| | Basic Payment Scheme | 2018 | Deficient checks concerning the active farmer provision and the connected companies-BPS-CY2017 | ONE OFF | | EUR | -8 240,35 | 0,00 | -8 240,35 |
| | Basic Payment Scheme | 2019 | Deficient checks concerning the active farmer provision and the connected companies - BPS -CY2018 | ONE OFF | | EUR | -8 478,63 | 0,00 | -8 478,63 |
| | Reimbursement of direct aids in relation to financial discipline | 2019 | Deficient checks concerning the active farmer provision and the connected companies-FD-CY2018 | ONE OFF | | EUR | -105,85 | 0,00 | -105,85 |
| | Greening Payment | 2018 | Deficient checks concerning the active farmer provision and the connected companies-GREENING-CY2017 | ONE OFF | | EUR | -3 734,98 | 0,00 | -3 734,98 |
| | Greening Payment | 2019 | Deficient checks concerning the active farmer provision and the connected companies-GREENING-CY2018 | ONE OFF | | EUR | -3 913,26 | 0,00 | -3 913,26 |

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| | Reimbursement of direct aids in relation to financial discipline | 2018 | Deficient checks concerning the active farmer provision and the connected companies-REIMBURSEMENT OF THE FD-CY2017 | ONE OFF | | EUR | -98,29 | 0,00 | -98,29 |
| | Young farmers scheme | 2018 | Deficient checks on the eligibility of the farmer-YFP-CY2017 | ONE OFF | | EUR | -3 307,99 | 0,00 | -3 307,99 |
| | Basic Payment Scheme | 2019 | Incorrect calculation of the unit value of the payment entitlements and their convergence - BPS -CY2018 | ONE OFF | | EUR | -12 258 776,78 | 0,00 | -12 258 776,78 |
| | Greening Payment | 2019 | Incorrect calculation of the unit value of the payment entitlements and their convergence-GREENING-CY2018 | ONE OFF | | EUR | -5 636 585,57 | 0,00 | -5 636 585,57 |
| | Young farmers scheme | 2019 | Incorrect establishment of the reserve in the first year of implementation of the BPS-YFP-CY2018 | ONE OFF | | EUR | -1 843 019,22 | 0,00 | -1 843 019,22 |
| | Reimbursement of direct aids in relation to financial discipline | 2020 | KC1 -active farmer - reimbursement of FD - CY 2019 | ONE OFF | | EUR | -151,04 | 0,00 | -151,04 |
| | | | | | | Total DK: EUR | -40 471 703,74 | 0,00 | -40 471 703,74 |
| ES | Young farmers scheme | 2019 | 1. Financial error for EAGF IACS | ONE OFF | | EUR | -1 045,31 | 0,00 | -1 045,31 |
| | Reimbursement of direct aids in relation to financial discipline | 2018 | All weaknesses for claim years 2016-2018 | FLAT RATE | 2,00% | EUR | -9 136,29 | 0,00 | -9 136,29 |
| | Decoupled Direct Aids | 2017 | All weakness for the claim years 2016-2018 | FLAT RATE | 2,00% | EUR | -686 287,55 | 0,00 | -686 287,55 |

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| | Decoupled Direct Aids | 2018 | All weakness for the claim years 2016-2018 | FLAT RATE | 2,00% | EUR | -681 452,23 | -15,77 | -681 436,46 |
| | Decoupled Direct Aids | 2019 | All weakness for the claim years 2016-2018 | FLAT RATE | 2,00% | EUR | -679 613,13 | 0,00 | -679 613,13 |
| | Voluntary Coupled Support | 2017 | Non-respect of minimum control rate of on-the-spot checks - claim year 2016 - ES07 | ONE OFF | | EUR | -9 163,63 | 0,00 | -9 163,63 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES01 | ONE OFF | | EUR | -214 052,50 | 0,00 | -214 052,50 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES02 | ONE OFF | | EUR | -35 154,17 | 0,00 | -35 154,17 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES03 | ONE OFF | | EUR | -6 027,43 | 0,00 | -6 027,43 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES04 | ONE OFF | | EUR | -11 966,55 | 0,00 | -11 966,55 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES06 | ONE OFF | | EUR | -543,35 | 0,00 | -543,35 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES07 | ONE OFF | | EUR | -457 825,92 | 0,00 | -457 825,92 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES08 | ONE OFF | | EUR | -329 045,88 | 0,00 | -329 045,88 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES09 | ONE OFF | | EUR | -161 881,06 | 0,00 | -161 881,06 |

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|--|---------------------------|------|--|---------|--|-----|-------------|------|-------------|
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES10 | ONE OFF | | EUR | -163 135,14 | 0,00 | -163 135,14 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES11 | ONE OFF | | EUR | -5 254,09 | 0,00 | -5 254,09 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES12 | ONE OFF | | EUR | -54 253,23 | 0,00 | -54 253,23 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES13 | ONE OFF | | EUR | -20 050,79 | 0,00 | -20 050,79 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES14 | ONE OFF | | EUR | -6 298,18 | 0,00 | -6 298,18 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES15 | ONE OFF | | EUR | -12 806,42 | 0,00 | -12 806,42 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - calves - ES16 | ONE OFF | | EUR | -36,81 | 0,00 | -36,81 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES01 | ONE OFF | | EUR | -7 635,60 | 0,00 | -7 635,60 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES03 | ONE OFF | | EUR | -946,50 | 0,00 | -946,50 |

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| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES06 | ONE OFF | | EUR | -1 243,75 | 0,00 | -1 243,75 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES09 | ONE OFF | | EUR | -81 663,54 | 0,00 | -81 663,54 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES10 | ONE OFF | | EUR | -2 515,29 | 0,00 | -2 515,29 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES11 | ONE OFF | | EUR | -2 135,85 | 0,00 | -2 135,85 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - dairy cow - ES13 | ONE OFF | | EUR | -3 397,41 | 0,00 | -3 397,41 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - suckler cow - ES01 | ONE OFF | | EUR | -93 049,84 | 0,00 | -93 049,84 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - suckler cow - ES02 | ONE OFF | | EUR | -11 653,81 | 0,00 | -11 653,81 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES03 | ONE OFF | | EUR | -56 912,80 | 0,00 | -56 912,80 |
| Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES06 | ONE OFF | | EUR | -30 388,08 | 0,00 | -30 388,08 |

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|--|---------------------------|------|---|---------|--|-----|-------------|------|-------------|
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES07 | ONE OFF | | EUR | -13 655,79 | 0,00 | -13 655,79 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES08 | ONE OFF | | EUR | -285 076,52 | 0,00 | -285 076,52 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES09 | ONE OFF | | EUR | -3 862,39 | 0,00 | -3 862,39 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES10 | ONE OFF | | EUR | -261 712,65 | 0,00 | -261 712,65 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES11 | ONE OFF | | EUR | -5 381,90 | 0,00 | -5 381,90 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES12 | ONE OFF | | EUR | -35 032,99 | 0,00 | -35 032,99 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES15 | ONE OFF | | EUR | -5 273,96 | 0,00 | -5 273,96 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the application of administrative penalties - claim year 2016 - Suckler cow - ES16 | ONE OFF | | EUR | -8 570,19 | 0,00 | -8 570,19 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - calves - ES01, ES02, ES07, ES08, ES09, ES11, ES12, ES13, ES14, ES16, ES17 | ONE OFF | | EUR | -928 608,02 | 0,00 | -928 608,02 |

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| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - calves - ES03, ES10, ES15 | ONE OFF | | EUR | -96 216,77 | 0,00 | -96 216,77 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - calves - ES04 | ONE OFF | | EUR | -48 179,48 | 0,00 | -48 179,48 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - calves - ES06 | ONE OFF | | EUR | -860,26 | 0,00 | -860,26 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES01 | ONE OFF | | EUR | -20 981,68 | 0,00 | -20 981,68 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES03 | ONE OFF | | EUR | -2 710,14 | 0,00 | -2 710,14 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES06 | ONE OFF | | EUR | -359,00 | 0,00 | -359,00 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES08 | ONE OFF | | EUR | -553,27 | 0,00 | -553,27 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES09 | ONE OFF | | EUR | -47 291,92 | 0,00 | -47 291,92 |
| Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES11 | ONE OFF | | EUR | -6 012,34 | 0,00 | -6 012,34 |

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|--|---------------------------|------|--|---------|--|-----|-------------|------|-------------|
| | Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - dairy cow - ES13 | ONE OFF | | EUR | -4 670,86 | 0,00 | -4 670,86 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the application of administrative penalties - claim year 2017 - suckler cow - ES01, ES02, ES03, ES06, ES07, ES08, ES09, ES10, ES11, ES12, ES15, ES16 | ONE OFF | | EUR | -530 033,86 | 0,00 | -530 033,86 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2016 - ES01 | ONE OFF | | EUR | -239 684,98 | 0,00 | -239 684,98 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2016 - ES07 | ONE OFF | | EUR | -26 526,86 | 0,00 | -26 526,86 |
| | Voluntary Coupled Support | 2017 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2016 - ES15 | ONE OFF | | EUR | -32 460,71 | 0,00 | -32 460,71 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES01 | ONE OFF | | EUR | -285 297,01 | 0,00 | -285 297,01 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES03 | ONE OFF | | EUR | -1 094,93 | 0,00 | -1 094,93 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES07 | ONE OFF | | EUR | -103 542,28 | 0,00 | -103 542,28 |
| | Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES08 | ONE OFF | | EUR | -26 259,62 | 0,00 | -26 259,62 |

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| Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES09 | ONE OFF | | EUR | -116 399,77 | 0,00 | -116 399,77 |
| Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES12 | ONE OFF | | EUR | -20 849,00 | 0,00 | -20 849,00 |
| Voluntary Coupled Support | 2018 | Weaknesses in the risk analysis for selecting a sample of on-the-spot checks - claim year 2017 - ES15 | ONE OFF | | EUR | -66 668,93 | 0,00 | -66 668,93 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES03 | ONE OFF | | EUR | -56,17 | 0,00 | -56,17 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES07 | ONE OFF | | EUR | -2 200,51 | 0,00 | -2 200,51 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES09 | ONE OFF | | EUR | -359,78 | 0,00 | -359,78 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES12 | ONE OFF | | EUR | -26,57 | 0,00 | -26,57 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES16 | ONE OFF | | EUR | -58,41 | 0,00 | -58,41 |
| Voluntary Coupled Support | 2017 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2016 - ES17 | ONE OFF | | EUR | -767,53 | 0,00 | -767,53 |

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| | Voluntary Coupled Support | 2018 | Weaknesses in the selection of a sample of on-the-spot checks (share of the random sample) - claim year 2017 - ES13 | ONE OFF | | EUR | -3 968,96 | 0,00 | -3 968,96 |
| | | | | | | Total ES: EUR | -7 067 838,14 | -15,77 | -7 067 822,37 |
| FR | Decoupled Direct Aids | 2018 | AA/2017/017/FR: Carton jaune - CY2017 | ONE OFF | | EUR | -14 235,54 | 0,00 | -14 235,54 |
| | Decoupled Direct Aids | 2017 | AA/2017/017/FR: Clauses de contournement – création artificielle des conditions permettant d'avoir accès à l'aide CY2016 | ONE OFF | | EUR | -31 980,15 | -37,93 | -31 942,22 |
| | Decoupled Direct Aids | 2018 | AA/2017/017/FR: Clauses de contournement – création artificielle des conditions permettant d'avoir accès à l'aide CY2017 | ONE OFF | | EUR | -101 402,83 | 0,00 | -101 402,83 |
| | Decoupled Direct Aids | 2017 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - BPS CY2016 | ONE OFF | | EUR | -1 509 426,92 | -1 789,23 | -1 507 637,69 |
| | Decoupled Direct Aids | 2018 | AA/2017/017/FR : Formalisation et réalisation d'une analyse de risques annuelle - BPS CY2017 | ONE OFF | | EUR | -1 796 388,21 | 0,00 | -1 796 388,21 |
| | Decoupled Direct Aids | 2017 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - jeune agriculteur - CY2016 | ONE OFF | | EUR | -26 600,74 | 0,00 | -26 600,74 |
| | Decoupled Direct Aids | 2018 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - jeune agriculteur - CY2017 | ONE OFF | | EUR | -30 761,29 | 0,00 | -30 761,29 |
| | Decoupled Direct Aids | 2017 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - paiement redistributif CY2016 | ONE OFF | | EUR | -358 722,20 | 0,00 | -358 722,20 |

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|---------------------------|------|---|---------|--|-----|----------------|------------|----------------|
| Decoupled Direct Aids | 2018 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - paiement redistributif CY2017 | ONE OFF | | EUR | -420 468,04 | 0,00 | -420 468,04 |
| Decoupled Direct Aids | 2017 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - paiement vert CY2016 | ONE OFF | | EUR | -663 907,15 | -787,31 | -663 119,84 |
| Decoupled Direct Aids | 2018 | AA/2017/017/FR: Formalisation et réalisation d'une analyse de risques annuelle - paiement vert CY2017 | ONE OFF | | EUR | -799 447,25 | 0,00 | -799 447,25 |
| Decoupled Direct Aids | 2017 | AA/2017/017/FR: Photo-interprétation déficiente et problèmes liés à la détermination du prorata d'éligibilité (article 10 du R.640/2014) - CY2016 | ONE OFF | | EUR | -33 724 151,26 | -34 886,38 | -33 689 264,88 |
| Decoupled Direct Aids | 2018 | AA/2017/017/FR: Photo-interprétation déficiente et problèmes liés à la détermination du prorata d'éligibilité (article 10 du R.640/2014) - CY2017 | ONE OFF | | EUR | -36 712 813,92 | 0,00 | -36 712 813,92 |
| Decoupled Direct Aids | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - paiement vert CY2016 | ONE OFF | | EUR | -777 291,49 | -921,77 | -776 369,72 |
| Decoupled Direct Aids | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - paiement vert CY2017 | ONE OFF | | EUR | -754 499,17 | 0,00 | -754 499,17 |
| Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM14 - CY2016 | ONE OFF | | EUR | -20 248,76 | 0,00 | -20 248,76 |
| Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM14 - CY2017 | ONE OFF | | EUR | -21 879,81 | 0,00 | -21 879,81 |

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| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M15 à M18 - CY2016 | ONE OFF | | EUR | -25 632,12 | 0,00 | -25 632,12 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M15 à M18 - CY2017 | ONE OFF | | EUR | -39 768,97 | 0,00 | -39 768,97 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M19 - CY2016 | ONE OFF | | EUR | -3 529,80 | 0,00 | -3 529,80 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M19 - CY2017 | ONE OFF | | EUR | -4 140,56 | 0,00 | -4 140,56 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M20 - CY2016 | ONE OFF | | EUR | -460,63 | 0,00 | -460,63 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M20 - CY2017 | ONE OFF | | EUR | -807,93 | 0,00 | -807,93 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M21 - CY2016 | ONE OFF | | EUR | -6 214,75 | 0,00 | -6 214,75 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M21 - CY2017 | ONE OFF | | EUR | -3 913,60 | 0,00 | -3 913,60 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCS M22 - CY2016 | ONE OFF | | EUR | -324,22 | 0,00 | -324,22 |

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|--|---------------------------|------|---|---------|--|-----|-------------|------|-------------|
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM22 - CY2017 | ONE OFF | | EUR | -3 603,18 | 0,00 | -3 603,18 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM23 - CY2016 | ONE OFF | | EUR | -1 233,91 | 0,00 | -1 233,91 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM23 - CY2017 | ONE OFF | | EUR | -1 072,92 | 0,00 | -1 072,92 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM24 - CY2016 | ONE OFF | | EUR | -182 643,56 | 0,00 | -182 643,56 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM24 - CY2017 | ONE OFF | | EUR | -248 842,16 | 0,00 | -248 842,16 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM25 - CY2016 | ONE OFF | | EUR | -15 120,68 | 0,00 | -15 120,68 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM25 - CY2017 | ONE OFF | | EUR | -12 140,66 | 0,00 | -12 140,66 |
| | Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM26 - CY2016 | ONE OFF | | EUR | -46 504,41 | 0,00 | -46 504,41 |
| | Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSCM26 - CY2017 | ONE OFF | | EUR | -44 556,14 | 0,00 | -44 556,14 |

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|---|------|--|-------------------------|------------------|------------|------------------------|-------------------|------------------------|
| Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM27 - CY2016 | ONE OFF | | EUR | -4 603,68 | 0,00 | -4 603,68 |
| Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM27 - CY2017 | ONE OFF | | EUR | -12 328,35 | 0,00 | -12 328,35 |
| Voluntary Coupled Support | 2017 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM28 - CY2016 | ONE OFF | | EUR | -6 644,99 | 0,00 | -6 644,99 |
| Voluntary Coupled Support | 2018 | AA/2017/017/FR: Qualité des contrôles sur place dans le cadre du système intégré - VCSM28 - CY2017 | ONE OFF | | EUR | -6 198,81 | 0,00 | -6 198,81 |
| Certification | 2017 | CEB/2018/047/FR - erreurs connues FEAGA | ONE OFF | | EUR | -50 964,12 | -67,02 | -50 897,10 |
| Certification | 2017 | CEB/2018/047/FR - erreurs detectees dans l'échantillon FEAGA | ONE OFF | | EUR | -3 673,45 | -4,84 | -3 668,61 |
| Certification | 2017 | CEB/2018/047/FR - erreurs tests de creances FEAGA | ONE OFF | | EUR | -165 404,70 | 0,00 | -165 404,70 |
| Certification | 2017 | CEB/2018/047/FR: known errors for the EAFRD population - assigned revenues | ONE OFF | | EUR | -133 114,04 | 0,00 | -133 114,04 |
| Clearance of Accounts - Financial Clearance | 2019 | Erreurs connues dans le FEAGA | ONE OFF | | EUR | -139 426,05 | 0,00 | -139 426,05 |
| Voluntary Coupled Support | 2018 | Mesure 24 - année de demande 2017 (année financière 2018) | ESTIMATED BY PERCENTAGE | 53,00% | EUR | -45 271 396,43 | 0,00 | -45 271 396,43 |
| Voluntary Coupled Support | 2019 | Mesure 24 - année de demande 2017 (année financière 2019) | ESTIMATED BY AMOUNT | | EUR | -598 593,76 | 0,00 | -598 593,76 |
| | | | | Total FR: | EUR | -124 797 083,31 | -38 494,48 | -124 758 588,83 |

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|----|----------------------------------|------|---|---------|--|------------------|---------------|--------------------|----------------|--------------------|
| GR | Other Direct Aid - POSEI (2014+) | 2018 | Correct calculation of the aid including administrative reductions and penalties 2018 (Category a) | ONE OFF | | EUR | -10 345,75 | 0,00 | -10 345,75 | |
| | Other Direct Aid - POSEI (2014+) | 2015 | Correct calculation of the aid including administrative reductions and penalties (key control) 2015 | ONE OFF | | EUR | -26 677,00 | -175,41 | -26 501,59 | |
| | Other Direct Aid - POSEI (2014+) | 2016 | Correct calculation of the aid including administrative reductions and penalties (key control) 2016 | ONE OFF | | EUR | -33 712,20 | -284,94 | -33 427,26 | |
| | Other Direct Aid - POSEI (2014+) | 2017 | Correct calculation of the aid including administrative reductions and penalties (key control) 2017 | ONE OFF | | EUR | -39 290,65 | -248,30 | -39 042,35 | |
| | Other Direct Aid - POSEI (2014+) | 2018 | Exhaustive administrative checks to establish eligibility for support in qualitative and quantitative terms (key control) 2018 (Category b) | ONE OFF | | EUR | -24 029,40 | 0,00 | -24 029,40 | |
| | Other Direct Aid - POSEI (2014+) | 2019 | Exhaustive administrative checks to establish eligibility for support in qualitative and quantitative terms (key control) 2019 | ONE OFF | | EUR | -42 963,50 | 0,00 | -42 963,50 | |
| | Other Direct Aid - POSEI (2014+) | 2020 | Exhaustive administrative checks to establish eligibility for support in qualitative and quantitative terms (key control) 2020 | ONE OFF | | EUR | -26 892,93 | 0,00 | -26 892,93 | |
| | | | | | | Total GR: | EUR | -203 911,43 | -708,65 | -203 202,78 |
| IE | Basic Payment Scheme | 2017 | Reasons Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2016 | ONE OFF | | EUR | -1 071 349,51 | -961,62 | -1 070 387,89 | |

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| | Greening Payment | 2017 | Reasons Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2016 | ONE OFF | | EUR | -471 879,09 | -421,69 | -471 457,40 |
| | Young farmers scheme | 2017 | Reasons Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2016 | ONE OFF | | EUR | -200 026,28 | -458,71 | -199 567,57 |
| | Basic Payment Scheme | 2018 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2017 | ONE OFF | | EUR | -1 059 616,05 | -548,15 | -1 059 067,90 |
| | Greening Payment | 2018 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2017 | ONE OFF | | EUR | -466 146,19 | -241,93 | -465 904,26 |
| | Young farmers scheme | 2018 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2017 | ONE OFF | | EUR | -24 974,53 | -43,81 | -24 930,72 |
| | Basic Payment Scheme | 2019 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2018 | ONE OFF | | EUR | -1 041 919,68 | 0,00 | -1 041 919,68 |

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|-----------|---|------|---|---------|--|------------------|----------------|-----------------------|--------------------|-----------------------|
| | Greening Payment | 2019 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2018 | ONE OFF | | EUR | -458 332,84 | 0,00 | -458 332,84 | |
| | Young farmers scheme | 2019 | Weaknesses in the application of penalties after the date of submission of the aid application/ undue exclusion of applications from the NR - claim year 2018 | ONE OFF | | EUR | -25 326,47 | 0,00 | -25 326,47 | |
| | | | | | | Total IE: | EUR | -4 819 570,64 | -2 675,91 | -4 816 894,73 |
| IT | Irregularities | 2016 | Point 2 of the Action Plan 'Managing the debtors' ledger' - EAGF | ONE OFF | | EUR | -5 766 412,74 | 0,00 | -5 766 412,74 | |
| | Voluntary coupled support | 2017 | Weaknesses in the application of administrative penalties, in the minimum control rate and in the selection of the sample - claim year 2016 | ONE OFF | | EUR | -17 609 461,77 | -70 724,39 | -17 538 737,38 | |
| | Voluntary coupled support | 2018 | Weaknesses in the application of administrative penalties, in the minimum control rate and in the selection of the sample - claim year 2017 | ONE OFF | | EUR | -11 563 198,85 | -46 269,22 | -11 516 929,63 | |
| | | | | | | Total IT: | EUR | -34 939 073,36 | -116 993,61 | -34 822 079,75 |
| LU | Clearance of Accounts - Financial Clearance | 2019 | Financial and known errors EAGF IACS | ONE OFF | | EUR | -464,32 | 0,00 | -464,32 | |
| | | | | | | Total LU: | EUR | -464,32 | 0,00 | -464,32 |

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|-----------|--|------|---|---------------------|------------------|------------|----------------------|-------------|----------------------|
| PL | Certification | 2016 | CEB/2017/073/PL – Financial errors in the substantive testing of the EAGF IACS and non-IACS population (Paying Agency PL01 ARMA) | ONE OFF | | EUR | -12 815,32 | 0,00 | -12 815,32 |
| | Certification | 2016 | CEB/2017/074/PL – MLE in the substantive testing of the EAGF non-IACS population (Paying Agency PL02 AMA) | ESTIMATED BY AMOUNT | | EUR | -1 981 810,82 | 0,00 | -1 981 810,82 |
| | | | | | Total PL: | EUR | -1 994 626,14 | 0,00 | -1 994 626,14 |
| PT | Fruit and Vegetables - Operational programmes incl withdrawals | 2016 | Absence in 2 key controls: Checks to establish the access to the aid claimed Performance of on-the-spot-checks of sufficient quality OP 2015 - OP 2018 (FY 2016 -FY 2019) | FLAT RATE | 10,00% | EUR | -471 057,91 | 0,00 | -471 057,91 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2017 | Absence in 2 key controls: Checks to establish the access to the aid claimed Performance of on-the-spot-checks of sufficient quality OP 2015 - OP 2018 (FY 2016 -FY 2019) | FLAT RATE | 10,00% | EUR | -1 040 676,60 | 0,00 | -1 040 676,60 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2018 | Absence in 2 key controls: Checks to establish the access to the aid claimed Performance of on-the-spot-checks of sufficient quality OP 2015 - OP 2018 (FY 2016 -FY 2019) | FLAT RATE | 10,00% | EUR | -1 031 787,76 | 0,00 | -1 031 787,76 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2019 | Absence in 2 key controls: Checks to establish the access to the aid claimed Performance of on-the-spot-checks of sufficient quality OP 2015 - OP 2018 (FY 2016 -FY 2019) | FLAT RATE | 10,00% | EUR | -924 650,85 | 0,00 | -924 650,85 |

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| | Fruit and Vegetables - Operational programmes incl withdrawals | 2016 | Ineligible amount action 2.2.4 FY 2016 | ONE OFF | | EUR | -146 631,15 | 0,00 | -146 631,15 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2017 | Ineligible amount action 2.2.4 FY 2017 | ONE OFF | | EUR | -270 249,24 | 0,00 | -270 249,24 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2018 | Ineligible amount action 2.2.4 FY 2018 | ONE OFF | | EUR | -484,84 | 0,00 | -484,84 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2016 | One-off correction regarding withdrawal of recognition of 2 POs: PT 046 APAVE (ID NO 5725381) AND PT 104 GLOBALFRUT (ID NO 5640271) - OP 2015 - FY 2016 | ONE OFF | | EUR | -29 711,13 | 0,00 | -29 711,13 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2017 | One-off correction regarding withdrawal of recognition of 2 POs: PT 046 APAVE (ID NO 5725381) AND PT 104 GLOBALFRUT (ID NO 5640271) - OP 2016 - FY 2017 | ONE OFF | | EUR | -1 316 748,42 | 0,00 | -1 316 748,42 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2018 | One-off correction regarding withdrawal of recognition of 2 POs: PT 046 APAVE (ID NO 5725381) AND PT 104 GLOBALFRUT (ID NO 5640271) - OP 2017 - FY 2018 | ONE OFF | | EUR | -671 699,25 | 0,00 | -671 699,25 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2019 | One-off correction regarding withdrawal of recognition of 2 POs: PT 046 APAVE (ID NO 5725381) AND PT 104 GLOBALFRUT (ID NO 5640271) - OP 2018 - FY 2019 | ONE OFF | | EUR | -62 985,60 | 0,00 | -62 985,60 |
| | | | | | | Total PT: EUR | -5 966 682,75 | 0,00 | -5 966 682,75 |

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|-----------|--|------|---|-----------|------------------|------------|----------------------|-------------|----------------------|
| RO | Clearance of Accounts - Financial Clearance | 2018 | Administrative reductions and sanctions (yellow card) | ONE OFF | | EUR | -278 144,56 | 0,00 | -278 144,56 |
| | Clearance of Accounts - Financial Clearance | 2018 | Administrative sanctions (greening) | ONE OFF | | EUR | -244 836,94 | 0,00 | -244 836,94 |
| | | | | | Total RO: | EUR | -522 981,50 | 0,00 | -522 981,50 |
| SE | Fruit and Vegetables - Operational programmes incl withdrawals | 2018 | Absence in key control OP 2017 | FLAT RATE | 5,00% | EUR | -219 890,43 | 0,00 | -219 890,43 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2019 | Absence in key control OP 2018 | FLAT RATE | 5,00% | EUR | -189 572,40 | 0,00 | -189 572,40 |
| | Fruit and Vegetables - Operational programmes incl withdrawals | 2020 | Absence in key control OP 2019 | FLAT RATE | 5,00% | EUR | -9 450,77 | 0,00 | -9 450,77 |
| | Milk - Other | 2017 | Non-compliance with payment deadlines laid down by Union regulation | ONE OFF | | EUR | -671 973,41 | 0,00 | -671 973,41 |
| | | | | | Total SE: | EUR | -1 090 887,01 | 0,00 | -1 090 887,01 |
| | | | | | | | | | |

| Currency | Amount | Deductions | Financial Impact |
|----------|-----------------|-------------|------------------|
| EUR | -227 475 696,97 | -165 815,88 | -227 309 881,09 |

Budget Item: 6201

| Member State | Measure | FY | Reason | Type | Correction % | Currency | Amount | Deductions | Financial Impact |
|--------------|---|------|---|---------------------|------------------|------------|--------------------|-------------|--------------------|
| DE | Clearance of Accounts - Financial Clearance | 2019 | EAFRD Non IACS. Known error | ONE OFF | | EUR | -50 990,65 | 0,00 | -50 990,65 |
| | Clearance of Accounts - Financial Clearance | 2019 | Financial Errors in EAGF and EAFRD | ONE OFF | | EUR | -133 058,69 | 0,00 | -133 058,69 |
| | | | | | Total DE: | EUR | -184 049,34 | 0,00 | -184 049,34 |
| ES | Clearance of Accounts - Financial Clearance | 2019 | 3. Known errors for EAFRD | ONE OFF | | EUR | -126 913,18 | 0,00 | -126 913,18 |
| | Clearance of Accounts - Financial Clearance | 2019 | Known error for EAFRD IACS | ONE OFF | | EUR | -5 478,85 | 0,00 | -5 478,85 |
| | Clearance of Accounts - Financial Clearance | 2019 | MLE (Most Likely Error) for EAFRD NIACS | ESTIMATED BY AMOUNT | | EUR | -223 512,07 | 0,00 | -223 512,07 |
| | Clearance of Accounts - Financial Clearance | 2018 | Sub measure EAFRD NIACS 4.3 FY2018-FY2019 Conformity issues | FLAT RATE | 2,00% | EUR | -7 522,39 | 0,00 | -7 522,39 |
| | Clearance of Accounts - Financial Clearance | 2019 | Sub measure EAFRD NIACS 4.3 FY2018-FY2019 Conformity issues | FLAT RATE | 2,00% | EUR | 0,00 | 0,00 | 0,00 |
| | Clearance of Accounts - Financial Clearance | 2018 | Sub measure EAFRD NIACS 8.3 FY2018-FY2019 Conformity issues | FLAT RATE | 2,00% | EUR | -6 322,39 | 0,00 | -6 322,39 |
| | Clearance of Accounts - Financial Clearance | 2019 | Sub measure EAFRD NIACS 8.3 FY2018-FY2019 Conformity issues | FLAT RATE | 2,00% | EUR | 0,00 | 0,00 | 0,00 |
| | | | | | Total ES: | EUR | -369 748,88 | 0,00 | -369 748,88 |

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| FR | Certification | 2017 | CEB/2018/047/FR: known errors for the EAFRD population - expenditure compliance | ONE OFF | | EUR | -20 311,72 | -2,63 | -20 309,09 |
| | Certification | 2017 | CEB/2018/047/FR: known errors for the EAFRD population - reverifications for 2015 and 2016 | ONE OFF | | EUR | -464 982,24 | -455,42 | -464 526,82 |
| | Rural Development EAFRD measures subject to IACS | 2017 | CEB/2018/047/FR: most likely error in the EAFRD IACS population - FY 2017 | ESTIMATED BY AMOUNT | | EUR | -406 496,92 | 0,00 | -406 496,92 |
| | Certification | 2017 | CEB/2018/047/FR: most likely error in the EAFRD non IACS population - FY 2017 | ESTIMATED BY AMOUNT | | EUR | -2 734 347,25 | -125 481,98 | -2 608 865,27 |
| | Rural Development EAFRD Leader | 2019 | One off correction for financial clearance of FY2019 (FR18 - ODARC) | ONE OFF | | EUR | -147 941,42 | 0,00 | -147 941,42 |
| | | | | | Total FR: | EUR | -3 774 079,55 | -125 940,03 | -3 648 139,52 |
| HU | Rural Development EAFRD investment - public beneficiaries | 2018 | FY2018 - Key control "Verification that public procurement procedures are in compliance with national and Union Regulation" | FLAT RATE | 10,00% | EUR | -30 830,45 | 0,00 | -30 830,45 |
| | Rural Development EAFRD investment - public beneficiaries | 2019 | FY2019 - Key control "Verification that public procurement procedures are in compliance with national and Union Regulation" | FLAT RATE | 10,00% | EUR | -297 119,87 | 0,00 | -297 119,87 |
| | Rural Development EAFRD investment - public beneficiaries | 2020 | FY 2020 - Key control "Verification that public procurement procedures are in compliance with national and Union Regulation" | FLAT RATE | 10,00% | EUR | -51 790,08 | 0,00 | -51 790,08 |

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| | Rural Development EAFRD forestry measures | 2016 | Ineligible amount due to double funding between afforestation and greening - FY 2016 | ONE OFF | | EUR | -410 888,30 | -7,73 | -410 880,57 |
| | Rural Development EAFRD forestry measures | 2017 | Ineligible amount due to double funding between afforestation and greening - FY 2017 | ONE OFF | | EUR | -313 860,00 | -13,08 | -313 846,92 |
| | Rural Development EAFRD forestry measures | 2018 | Ineligible amount due to double funding between afforestation and greening - FY 2018 | ONE OFF | | EUR | -661 737,44 | -43,39 | -661 694,05 |
| | Rural Development EAFRD forestry measures | 2019 | Ineligible amount due to double funding between afforestation and greening - FY 2019 | ONE OFF | | EUR | -501 206,83 | 0,00 | -501 206,83 |
| | | | | | Total HU: | EUR | -2 267 432,97 | -64,20 | -2 267 368,77 |
| IT | Irregularities | 2016 | Point 2 of the Action Plan 'Managing the debtors' ledger' - EAFRD | ONE OFF | | EUR | -38 489,08 | 0,00 | -38 489,08 |
| | | | | | Total IT: | EUR | -38 489,08 | 0,00 | -38 489,08 |
| LU | Clearance of Accounts - Financial Clearance | 2019 | Known errors in EAFRD IACS | ONE OFF | | EUR | -64,71 | 0,00 | -64,71 |
| | Clearance of Accounts - Financial Clearance | 2019 | Projected non-compliance rate EAFRD IACS | ESTIMATED BY AMOUNT | | EUR | -119 766,41 | 0,00 | -119 766,41 |
| | | | | | Total LU: | EUR | -119 831,12 | 0,00 | -119 831,12 |
| PL | Certification | 2016 | CEB/2017/073/PL – MLE in the substantive testing of the EAFRD IACS and non-IACS population (Paying Agency PL01 ARMA) | ESTIMATED BY AMOUNT | | EUR | -4 765 280,37 | 0,00 | -4 765 280,37 |

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|--|---|------|--|-----------|-------|-----|---------------|---------------|---------------|
| | Rural Development EAFRD Measures with flat-rate support | 2014 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -662 410,42 | -662 410,42 | 0,00 |
| | Rural Development EAFRD Measures with flat-rate support | 2014 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | -9 498 218,43 | -3 485 907,49 | -6 012 310,94 |
| | Rural Development EAFRD Measures with flat-rate support | 2015 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -594 068,74 | -60 690,62 | -533 378,12 |
| | Rural Development EAFRD Measures with flat-rate support | 2015 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | -5 484 327,62 | 0,00 | -5 484 327,62 |
| | Rural Development EAFRD Measures with flat-rate support | 2016 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -883 871,27 | -335 428,88 | -548 442,39 |
| | Rural Development EAFRD Measures with flat-rate support | 2016 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | -2 102 790,81 | 0,00 | -2 102 790,81 |
| | Rural Development EAFRD Measures with flat-rate support | 2017 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -527 937,17 | 0,00 | -527 937,17 |
| | Rural Development EAFRD Measures with flat-rate support | 2017 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 5,00% | EUR | -64 748,49 | 0,00 | -64 748,49 |
| | Rural Development EAFRD Measures with flat-rate support | 2018 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -280 277,13 | 0,00 | -280 277,13 |

| | | | | | | | | | |
|-----------|--|------|--|-----------|------------------|------------|-----------------------|----------------------|-----------------------|
| | Rural Development EAFRD Measures with flat-rate support | 2019 | Deficiency in one key control and continuation of financial correction | FLAT RATE | 2,00% | EUR | -40 535,53 | 0,00 | -40 535,53 |
| | | | | | Total PL: | EUR | -24 904 465,98 | -4 544 437,41 | -20 360 028,57 |
| PT | Rural Development EAFRD investment - private beneficiaries | 2016 | Deficiencies in 4 key controls | ONE OFF | | EUR | -72 599,43 | 0,00 | -72 599,43 |
| | Rural Development EAFRD Risk management | 2016 | Deficiencies in 4 key controls | ONE OFF | | EUR | -18 801,77 | -7 276,30 | -11 525,47 |
| | Rural Development EAFRD forestry measures | 2017 | Deficiencies in 4 key controls | ONE OFF | | EUR | -6 246,96 | 0,00 | -6 246,96 |
| | Rural Development EAFRD investment - private beneficiaries | 2017 | Deficiencies in 4 key controls | ONE OFF | | EUR | -589 503,93 | 0,00 | -589 503,93 |
| | Rural Development EAFRD Risk management | 2017 | Deficiencies in 4 key controls | ONE OFF | | EUR | -535 380,85 | -18 303,33 | -517 077,52 |
| | Rural Development EAFRD forestry measures | 2018 | Deficiencies in 4 key controls | ONE OFF | | EUR | -5 524,57 | 0,00 | -5 524,57 |
| | Rural Development EAFRD investment - private beneficiaries | 2018 | Deficiencies in 4 key controls | ONE OFF | | EUR | -52 367,30 | 0,00 | -52 367,30 |
| | Rural Development EAFRD Leader | 2018 | Deficiencies in 4 key controls | ONE OFF | | EUR | -19 346,03 | 0,00 | -19 346,03 |
| | Rural Development EAFRD Risk management | 2018 | Deficiencies in 4 key controls | ONE OFF | | EUR | -332 859,08 | 0,00 | -332 859,08 |

| | | | | | | | | | |
|--|--|------|--------------------------------|---------|------------------|------------|----------------------|-------------------|----------------------|
| | Rural Development EAFRD investment - private beneficiaries | 2019 | Deficiencies in 4 key controls | ONE OFF | | EUR | -176 581,51 | 0,00 | -176 581,51 |
| | Rural Development EAFRD Leader | 2019 | Deficiencies in 4 key controls | ONE OFF | | EUR | -12 750,00 | 0,00 | -12 750,00 |
| | Rural Development EAFRD Risk management | 2019 | Deficiencies in 4 key controls | ONE OFF | | EUR | -145 701,21 | 0,00 | -145 701,21 |
| | Rural Development EAFRD Risk management | 2020 | Deficiencies in 4 key controls | ONE OFF | | EUR | -9 616,66 | 0,00 | -9 616,66 |
| | | | | | Total PT: | EUR | -1 977 279,30 | -25 579,63 | -1 951 699,67 |
| | | | | | | | | | |

| Currency | Amount | Deductions | Financial Impact |
|----------|----------------|---------------|------------------|
| EUR | -33 635 376,22 | -4 696 021,27 | -28 939 354,95 |