

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2022/2261

of 11 November 2022

excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

(notified under document C(2022) 7841)

(Only the Croatian, English, Finnish, French, German, Greek, Hungarian, Irish, Italian, Maltese, Polish, 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 the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

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

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in the summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 21 September 2022,

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 Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, Hungary, the Republic of Malta, the Republic of Austria, the Republic of Poland, Romania, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 11 November 2022.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

⁽²⁾ Ares(2022)7205141.

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-57/21	ONE OFF		EUR	4 217 241,32	0,00	4 217 241,32
	Voluntary Coupled Support	2018	Reimbursement following judgment in case T-57/21	ONE OFF		EUR	116 826,70	0,00	116 826,70
					Total HU:	EUR	4 334 068,02	0,00	4 334 068,02

Currency	Amount	Deductions	Financial Impact
EUR	4 334 068,02	0,00	4 334 068,02

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2019	FY 2019 M11: Lifting of suspensions made by Commission Decision C(2020)3210	ONE OFF		EUR	0,00	- 1 750 000,00	1 750 000,00
	Rural Development EAFRD measures subject to IACS	2020	FY 2020 M11: Lifting of suspensions made by Commission Decision C(2020)5522, C(2021)3454, C(2021)5955	ONE OFF		EUR	0,00	- 9 453 433,02	9 453 433,02

	Rural Development EAFRD measures subject to IACS	2021	FY 2021 M11: Lifting of suspensions made by Commission Decision C(2021)5955, C(2022)3067	ONE OFF		EUR	0,00	- 2 003 803,00	2 003 803,00
					Total AT:	EUR	0,00	- 13 207 236,02	13 207 236,02

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 13 207 236,02	13 207 236,02

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Wine - Investment	2019	deficiency in key control, soundness of estimates. FY 2019	FLAT RATE	3,00%	EUR	- 149 903,15	0,00	- 149 903,15
	Wine - Investment	2020	deficiency in key control, soundness of estimates. FY 2020	FLAT RATE	3,00%	EUR	- 106 053,66	0,00	- 106 053,66
	Wine - Investment	2021	deficiency in key control, soundness of estimates. FY 2021	FLAT RATE	3,00%	EUR	- 121 348,49	0,00	- 121 348,49
					Total AT:	EUR	- 377 305,30	0,00	- 377 305,30
DE	Certification	2011	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 184,59	0,00	- 184,59

	Certification	2012	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 434,05	0,00	- 434,05
	Certification	2013	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 5,17	0,00	- 5,17
	Certification	2014	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 17 119,22	0,00	- 17 119,22
	Certification	2016	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 44,07	0,00	- 44,07
	Certification	2017	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 21,76	0,00	- 21,76
	Clearance of Accounts - Financial Clearance	2016	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 28,24	0,00	- 28,24
	Clearance of Accounts - Financial Clearance	2018	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 2 081,59	0,00	- 2 081,59
	Clearance of Accounts - Financial Clearance	2020	1.3. The most probable financial risk in EAGF Non-IACS	ESTIMATED BY AMOUNT		EUR	- 632 077,32	0,00	- 632 077,32
	Clearance of Accounts - Financial Clearance	2020	1.5 Other errors established by the CB	ONE OFF		EUR	- 21 699,36	0,00	- 21 699,36
					Total DE:	EUR	- 673 695,37	0,00	- 673 695,37
ES	Cross-compliance	2018	2% farmers with animals	FLAT RATE	2,00%	EUR	- 205,43	- 6,16	- 199,27
	Cross-compliance	2019	2% farmers with animals	FLAT RATE	2,00%	EUR	- 597 650,87	- 13,17	- 597 637,70
	Cross-compliance	2020	2% farmers with animals	FLAT RATE	2,00%	EUR	- 597 001,68	- 2,17	- 596 999,51
	Cross-compliance	2021	2% farmers with animals	FLAT RATE	2,00%	EUR	- 538 096,01	0,00	- 538 096,01

	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - action I.1	ONE OFF		EUR	- 217 554,15	0,00	- 217 554,15
	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - measure II	ONE OFF		EUR	- 23 165,76	0,00	- 23 165,76
	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - sub-action I.4.2	ONE OFF		EUR	- 8 842,15	0,00	- 8 842,15
	POSEI (2014+)	2019	Accreditation criteria FY2019 - sub-action III.4.1	ONE OFF		EUR	- 136 291,72	0,00	- 136 291,72
	POSEI (2014+)	2019	Accreditation criteria FY2019 - sub-action III.6.1	ONE OFF		EUR	- 167 607,59	0,00	- 167 607,59
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - action I.1	ONE OFF		EUR	- 197 895,87	0,00	- 197 895,87
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - measure II	ONE OFF		EUR	- 12 156,18	0,00	- 12 156,18
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - measure III.11	ONE OFF		EUR	- 315,16	0,00	- 315,16
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - sub-action I.4.2	ONE OFF		EUR	- 22 207,80	0,00	- 22 207,80
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 114 200,88	0,00	- 114 200,88
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 132 550,84	0,00	- 132 550,84

Fruit and Vegetables - Operational programmes incl withdrawals	2020	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 78 404,88	0,00	- 78 404,88
EU School Scheme	2018	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2018 school year 2017-2018, 2018-2019	FLAT RATE	25,00%	EUR	- 2 274 909,02	0,00	- 2 274 909,02
EU School Scheme	2019	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2019 and FY2020 school years 2017-2018, 2018-2019 and 2019-2020	FLAT RATE	25,00%	EUR	- 3 003 576,65	0,00	- 3 003 576,65
EU School Scheme	2020	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2019 and FY2020 school years 2017-2018, 2018-2019 and 2019-2020	FLAT RATE	25,00%	EUR	- 1 489 069,03	0,00	- 1 489 069,03
EU School Scheme	2021	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2021 school year 2018-2019	FLAT RATE	25,00%	EUR	- 1 644,74	0,00	- 1 644,74
Cross-compliance	2018	XC SMR 7 - CY 2017	ONE OFF		EUR	- 27 145,11	0,00	- 27 145,11
Cross-compliance	2019	XC SMR 7 - CY 2018	ONE OFF		EUR	- 19 754,48	0,00	- 19 754,48

					Total ES:	EUR	- 9 660 246,00	- 21,50	- 9 660 224,50
FI	Voluntary Coupled Support	2019	Deficiencies in bovine sector – CY 2018	ONE OFF		EUR	- 269 020,25	0,00	- 269 020,25
	Voluntary Coupled Support	2020	Deficiencies in bovine sector – CY 2019	ONE OFF		EUR	- 250 103,20	0,00	- 250 103,20
	Voluntary Coupled Support	2021	Deficiencies in bovine sector – CY 2020	ONE OFF		EUR	- 190 240,19	0,00	- 190 240,19
	Voluntary Coupled Support	2019	Deficiencies in ovine/caprine sector – CY 2018	ONE OFF		EUR	- 21 297,54	0,00	- 21 297,54
	Voluntary Coupled Support	2020	Deficiencies in ovine/caprine sector – CY 2019	ONE OFF		EUR	- 38 967,06	0,00	- 38 967,06
	Voluntary Coupled Support	2021	Deficiencies in ovine/caprine sector – CY 2020	ONE OFF		EUR	- 22 832,92	0,00	- 22 832,92
					Total FI:	EUR	- 792 461,16	0,00	- 792 461,16
FR	Decoupled Direct Aids	2019	Clause contournement	ONE OFF		EUR	- 11 634,44	0,00	- 11 634,44
	Decoupled Direct Aids	2020	Clause contournement	ONE OFF		EUR	- 20 025,17	0,00	- 20 025,17
	Decoupled Direct Aids	2021	Clause contournement	ONE OFF		EUR	- 24 569,63	0,00	- 24 569,63
	Clearance of Accounts - Financial Clearance	2020	Conformity test 2020-FR05-2S-GC-009 - wrong classification of data	ONE OFF		EUR	- 45 016,72	0,00	- 45 016,72
	Decoupled Direct Aids	2019	Déficiences RPG 2018	ONE OFF		EUR	- 8 801 609,82	0,00	- 8 801 609,82
	Decoupled Direct Aids	2020	Déficiences RPG 2019	ONE OFF		EUR	- 8 791 113,64	0,00	- 8 791 113,64
	Decoupled Direct Aids	2021	Déficiences RPG 2020	ONE OFF		EUR	- 8 554 784,16	0,00	- 8 554 784,16
	Basic Payment Scheme	2019	PE-BPS-2018	ONE OFF		EUR	- 2 207 850,32	0,00	- 2 207 850,32

	Basic Payment Scheme	2020	PE-BPS-2018	ONE OFF		EUR	- 462,27	0,00	- 462,27
	Basic Payment Scheme	2021	PE-BPS-2018	ONE OFF		EUR	- 88,03	0,00	- 88,03
	Basic Payment Scheme	2020	PE-BPS-2019	ONE OFF		EUR	- 1 913 392,28	0,00	- 1 913 392,28
	Basic Payment Scheme	2021	PE-BPS-2019	ONE OFF		EUR	- 362,21	0,00	- 362,21
	Basic Payment Scheme	2021	PE-BPS-2020	ONE OFF		EUR	- 2 213 153,94	0,00	- 2 213 153,94
	Greening Payment	2019	PE-Greening-2018	ONE OFF		EUR	- 1 540 698,29	0,00	- 1 540 698,29
	Greening Payment	2020	PE-Greening-2018	ONE OFF		EUR	- 1 357,39	0,00	- 1 357,39
	Greening Payment	2021	PE-Greening-2018	ONE OFF		EUR	- 188,14	0,00	- 188,14
	Greening Payment	2020	PE-Greening-2019	ONE OFF		EUR	- 1 344 907,01	0,00	- 1 344 907,01
	Greening Payment	2021	PE-Greening-2019	ONE OFF		EUR	- 462,75	0,00	- 462,75
	Greening Payment	2021	PE-Greening-2020	ONE OFF		EUR	- 1 560 264,44	0,00	- 1 560 264,44
	Restitutive Payment	2019	PE-RP-2018	ONE OFF		EUR	- 15 166,97	0,00	- 15 166,97
	Restitutive Payment	2020	PE-RP-2018	ONE OFF		EUR	- 2,46	0,00	- 2,46
	Restitutive Payment	2021	PE-RP-2018	ONE OFF		EUR	- 1,09	0,00	- 1,09
	Restitutive Payment	2020	PE-RP-2019	ONE OFF		EUR	- 35 227,16	0,00	- 35 227,16
	Restitutive Payment	2021	PE-RP-2019	ONE OFF		EUR	- 4,89	0,00	- 4,89

	Restitutive Payment	2021	PE-RP-2020	ONE OFF		EUR	- 56 890,94	0,00	- 56 890,94
	Young farmers scheme	2019	PE-YF-2018	ONE OFF		EUR	- 2 443 491,77	0,00	- 2 443 491,77
	Young farmers scheme	2020	PE-YF-2018	ONE OFF		EUR	- 3 087,72	0,00	- 3 087,72
	Young farmers scheme	2021	PE-YF-2018	ONE OFF		EUR	- 1 231,28	0,00	- 1 231,28
	Young farmers scheme	2020	PE-YF-2019	ONE OFF		EUR	- 2 716 570,05	0,00	- 2 716 570,05
	Young farmers scheme	2021	PE-YF-2019	ONE OFF		EUR	- 3 578,43	0,00	- 3 578,43
	Young farmers scheme	2021	PE-YF-2020	ONE OFF		EUR	- 943 160,94	0,00	- 943 160,94
	Clearance of Accounts - Financial Clearance	2020	Reverification test 2020-FR05-2H-VD-13 - insufficient test on expenditure	ONE OFF		EUR	- 41 084,14	0,00	- 41 084,14
	Clearance of Accounts - Financial Clearance	2020	Reverification tests 2020-FR05-2H-VD-008, 2020-FR05-2H-VD-011, 2020-FR05-2H-VD-013 - know errors	ONE OFF		EUR	- 6 997,00	0,00	- 6 997,00
	Voluntary Coupled Support	2019	VCS-M05&M06-CY2018	ONE OFF		EUR	- 2 451 780,16	0,00	- 2 451 780,16
	Voluntary Coupled Support	2020	VCS-M05&M06-CY2018	ONE OFF		EUR	- 1 672,23	0,00	- 1 672,23
	Voluntary Coupled Support	2020	VCS-M05&M06 CY2019	ONE OFF		EUR	- 1 940 613,46	0,00	- 1 940 613,46
	Voluntary Coupled Support	2021	VCS-M05&M06 CY2020	ONE OFF		EUR	- 1 954 860,35	0,00	- 1 954 860,35

Voluntary Coupled Support	2019	VCS-M12-CY-2018-5%	FLAT RATE	5,00%	EUR	- 668 528,05	0,00	- 668 528,05
Voluntary Coupled Support	2020	VCS-M12-CY-2018-5%	FLAT RATE	5,00%	EUR	- 91,77	0,00	- 91,77
Voluntary Coupled Support	2020	VCS-M12 CY2019-5%	FLAT RATE	5,00%	EUR	- 664 810,15	0,00	- 664 810,15
Voluntary Coupled Support	2021	VCS-M12-CY2020-5%	FLAT RATE	5,00%	EUR	- 657 104,06	0,00	- 657 104,06
Voluntary Coupled Support	2019	VCS-M31 CY2018	ONE OFF		EUR	- 15 953 974,22	0,00	- 15 953 974,22
Voluntary Coupled Support	2020	VCS-M31 CY2018	ONE OFF		EUR	- 9 591,90	0,00	- 9 591,90
Voluntary Coupled Support	2020	VCS-M31 CY2019	ONE OFF		EUR	- 15 318 514,35	0,00	- 15 318 514,35
Voluntary Coupled Support	2021	VCS-M31 CY2020	ONE OFF		EUR	- 12 580 925,93	0,00	- 12 580 925,93
Voluntary Coupled Support	2019	VCS-M32&M11 CY2018	ONE OFF		EUR	- 2 281 811,08	0,00	- 2 281 811,08
Voluntary Coupled Support	2020	VCS-M32&M11 CY2018	ONE OFF		EUR	233,34	0,00	233,34
Voluntary Coupled Support	2020	VCS-M32&M11 CY2019	ONE OFF		EUR	- 2 525 388,41	0,00	- 2 525 388,41
Voluntary Coupled Support	2021	VCS-M32&M11 CY2020	ONE OFF		EUR	- 2 815 158,69	0,00	- 2 815 158,69
				Total FR:	EUR	- 103 123 026,96	0,00	- 103 123 026,96

GR	Wine - Promotion in third countries	2017	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 109 773,13	0,00	- 109 773,13
	Wine - Promotion in third countries	2018	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 127 162,54	0,00	- 127 162,54
	Wine - Promotion in third countries	2019	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 62 379,44	0,00	- 62 379,44
	Wine - Promotion in third countries	2020	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 4 053,66	0,00	- 4 053,66
					Total GR:	EUR	- 303 368,77	0,00	- 303 368,77
HR	Clearance of Accounts - Financial Clearance	2020	Deficiency in debt procedures - in compliance with Article 54(1) EAGF	ONE OFF		EUR	- 158 878,68	0,00	- 158 878,68
	Clearance of Accounts - Financial Clearance	2020	Errors in the accounts EAGF	ONE OFF		EUR	- 61 790,76	0,00	- 61 790,76
					Total HR:	EUR	- 220 669,44	0,00	- 220 669,44
IT	Cross-compliance	2018	2017 a	FLAT RATE	10,00%	EUR	- 5 924 072,19	- 144 799,97	- 5 779 272,22
	Cross-compliance	2019	2017 a	FLAT RATE	10,00%	EUR	- 148 094,89	0,00	- 148 094,89
	Cross-compliance	2020	2017 a	FLAT RATE	10,00%	EUR	- 28 324,91	0,00	- 28 324,91
	Cross-compliance	2020	2017 a difference	FLAT RATE	10,00%	EUR	- 115,13	0,00	- 115,13

	Cross-compliance	2018	2017 b	FLAT RATE	2,00%	EUR	- 433 719,02	- 8 674,38	- 425 044,64
	Cross-compliance	2019	2017 b	FLAT RATE	2,00%	EUR	- 5 172,49	0,00	- 5 172,49
	Cross-compliance	2020	2017 b	FLAT RATE	2,00%	EUR	- 985,64	0,00	- 985,64
	Cross-compliance	2017	2018 a	FLAT RATE	10,00%	EUR	- 4 163,57	0,00	- 4 163,57
	Cross-compliance	2019	2018 a	FLAT RATE	10,00%	EUR	- 5 891 329,90	0,00	- 5 891 329,90
	Cross-compliance	2020	2018 a	FLAT RATE	10,00%	EUR	- 168 206,75	0,00	- 168 206,75
	Cross-compliance	2017	2018 b	FLAT RATE	2,00%	EUR	- 2 052,82	0,00	- 2 052,82
	Cross-compliance	2019	2018 b	FLAT RATE	2,00%	EUR	- 519 370,05	0,00	- 519 370,05
	Cross-compliance	2020	2018 b	FLAT RATE	2,00%	EUR	- 7 791,11	0,00	- 7 791,11
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 102 021,99	0,00	- 102 021,99
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 858 632,50	0,00	- 858 632,50
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 792 212,94	0,00	- 792 212,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Correction PO Guidizzolo OP2019	FLAT RATE	100,00%	EUR	- 948 550,12	0,00	- 948 550,12
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 366 636,83	- 78 616,25	- 288 020,58
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 321 494,86	- 81 312,57	- 240 182,29
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 289 102,74	- 64 759,14	- 224 343,60

Fruit and Vegetables - Operational programmes incl withdrawals	2018	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 97 020,98	- 97 020,98	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 20 465,66	- 20 465,66	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 1 877,86	- 1 877,86	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 627 228,76	0,00	- 627 228,76
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 1 310 289,69	0,00	- 1 310 289,69
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 905 048,01	0,00	- 905 048,01
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 94 950,32	0,00	- 94 950,32
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 108 044,27	0,00	- 108 044,27
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 115 114,44	0,00	- 115 114,44
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 4 959,63	0,00	- 4 959,63

Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 11 367,25	0,00	- 11 367,25
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 1 802,99	0,00	- 1 802,99
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 83 857,83	0,00	- 83 857,83
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 373 561,04	0,00	- 373 561,04
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 8 477,02	0,00	- 8 477,02
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT23 deficiency flat rates OP2018	FLAT RATE	5,00%	EUR	- 69 598,79	0,00	- 69 598,79
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT01	FLAT RATE	5,00%	EUR	- 763 752,54	0,00	- 763 752,54
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT05	FLAT RATE	5,00%	EUR	- 97 291,29	0,00	- 97 291,29
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT07	FLAT RATE	5,00%	EUR	- 2 124,76	0,00	- 2 124,76
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT23	FLAT RATE	5,00%	EUR	- 54 978,24	0,00	- 54 978,24

Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 2 988 335,49	0,00	- 2 988 335,49
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 5 606 739,83	0,00	- 5 606 739,83
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 2 431 979,70	0,00	- 2 431 979,70
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 236 671,31	0,00	- 236 671,31
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 279 500,09	0,00	- 279 500,09
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 244 878,00	0,00	- 244 878,00
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 176 311,66	0,00	- 176 311,66
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 382 293,13	0,00	- 382 293,13
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 26 445,70	0,00	- 26 445,70
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 028 459,59	0,00	- 1 028 459,59

	Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 4 508 381,69	0,00	- 4 508 381,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 401 204,69	0,00	- 1 401 204,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 291 622,69	0,00	- 291 622,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 331 886,16	0,00	- 1 331 886,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 857 594,72	0,00	- 857 594,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	One-off savings and ineligible expenditure OP2019 for IT01, IT05, IT07, IT23	ONE OFF		EUR	- 2 606 702,75	0,00	- 2 606 702,75
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OPLO (IT23) soundness of estimates OP2016 & OP2017, and deficiency flat rates	FLAT RATE	5,00%	EUR	- 245 076,25	0,00	- 245 076,25
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	OPLO (IT23) soundness of estimates OP2016 & OP2017, and deficiency flat rates	FLAT RATE	5,00%	EUR	- 736 442,11	0,00	- 736 442,11
					Total IT:	EUR	- 46 944 387,38	- 497 526,81	- 46 446 860,57
MT	Clearance of Accounts - Financial Clearance	2020	EAGF - correction for debt management	ONE OFF		EUR	- 800 260,08	0,00	- 800 260,08

	Clearance of Accounts - Financial Clearance	2020	PIR EAGF Non-IACS - apiculture	ESTIMATED BY AMOUNT		EUR	- 2 368,34	0,00	- 2 368,34
					Total MT:	EUR	- 802 628,42	0,00	- 802 628,42
PL	Irregularities	2019	EAGF debts wrongly declared irrecoverable	ONE OFF		EUR	- 181 155,35	0,00	- 181 155,35
	Clearance of Accounts - Financial Clearance	2019	EAGF Non_IACS : known error regarding the Producer Groups	ESTIMATED BY AMOUNT		EUR	- 734 141,10	0,00	- 734 141,10
	Clearance of Accounts - Financial Clearance	2019	PIR on the EAGF non IACS Population (EUR 1 007 642,28)	ESTIMATED BY AMOUNT		EUR	- 1 007 642,28	0,00	- 1 007 642,28
					Total PL:	EUR	- 1 922 938,73	0,00	- 1 922 938,73
RO	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 6 398 025,50	- 211 200,32	- 6 186 825,18
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 21 126,24	0,00	- 21 126,24
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 5 841,28	0,00	- 5 841,28
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 6 671 901,02	- 258 626,83	- 6 413 274,19
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 27 411,07	0,00	- 27 411,07
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 6 989 037,91	0,00	- 6 989 037,91
	Voluntary Coupled Support	2018	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 4 691 433,30	0,00	- 4 691 433,30
	Voluntary Coupled Support	2019	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 11 402,26	0,00	- 11 402,26
	Voluntary Coupled Support	2020	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 3 004,07	0,00	- 3 004,07
	Voluntary Coupled Support	2021	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 1 531,01	0,00	- 1 531,01
	Voluntary Coupled Support	2019	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 5 045 654,96	0,00	- 5 045 654,96
	Voluntary Coupled Support	2020	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 7 772,48	0,00	- 7 772,48

Voluntary Coupled Support	2021	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 2 091,98	0,00	- 2 091,98
Voluntary Coupled Support	2020	VCS – 10% – 2019 – M20	FLAT RATE	10,00%	EUR	- 5 935 724,23	0,00	- 5 935 724,23
Voluntary Coupled Support	2021	VCS – 10% – 2019 – M20	FLAT RATE	10,00%	EUR	- 1 958,13	0,00	- 1 958,13
Voluntary Coupled Support	2018	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 7 991 708,94	0,00	- 7 991 708,94
Voluntary Coupled Support	2019	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 4 597,35	0,00	- 4 597,35
Voluntary Coupled Support	2020	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 4 534,41	0,00	- 4 534,41
Voluntary Coupled Support	2018	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 610 633,72	0,00	- 610 633,72
Voluntary Coupled Support	2019	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 2 920,67	0,00	- 2 920,67
Voluntary Coupled Support	2020	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 3 480,61	0,00	- 3 480,61
Voluntary Coupled Support	2021	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 290,01	0,00	- 290,01
Voluntary Coupled Support	2019	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 4 968 149,12	0,00	- 4 968 149,12
Voluntary Coupled Support	2020	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 7 982,95	0,00	- 7 982,95
Voluntary Coupled Support	2021	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 1 618,94	0,00	- 1 618,94
Voluntary Coupled Support	2020	VCS – 5% – 2019 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 5 284 248,63	0,00	- 5 284 248,63

	Voluntary Coupled Support	2021	VCS – 5% – 2019 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 5 224,06	0,00	- 5 224,06
	Voluntary Coupled Support	2018	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 210 308,13	0,00	- 210 308,13
	Voluntary Coupled Support	2019	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 120,99	0,00	- 120,99
	Voluntary Coupled Support	2020	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 119,33	0,00	- 119,33
					Total RO:	EUR	- 54 909 853,30	- 469 827,15	- 54 440 026,15
SE	Entitlements	2020	BPS-CY 2019	ONE OFF		EUR	- 356 362,63	0,00	- 356 362,63
	Entitlements	2021	BPS-CY 2020	ONE OFF		EUR	- 341 357,82	0,00	- 341 357,82
	Greening Payment	2020	Greening-CY 2019	ONE OFF		EUR	- 196 436,19	0,00	- 196 436,19
	Greening Payment	2021	Greening-CY 2020	ONE OFF		EUR	- 185 612,41	0,00	- 185 612,41
	Young farmers scheme	2020	YFP-CY 2019	ONE OFF		EUR	- 14 892,23	0,00	- 14 892,23
	Young farmers scheme	2021	YFP-CY 2020	ONE OFF		EUR	- 19 152,39	0,00	- 19 152,39
					Total SE:	EUR	- 1 113 813,67	0,00	- 1 113 813,67

Currency	Amount	Deductions	Financial Impact
EUR	- 220 844 394,50	- 967 375,46	- 219 877 019,04

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2015	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 699 976,10	- 61 752,66	- 2 638 223,44
	Rural Development EAFRD measures subject to IACS	2016	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 801 225,50	0,00	- 2 801 225,50
	Rural Development EAFRD measures subject to IACS	2017	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 874 494,60	- 2 578,15	- 2 871 916,45
	Rural Development EAFRD measures subject to IACS	2018	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 3 016 957,70	0,00	- 3 016 957,70

Rural Development EAFRD measures subject to IACS	2019	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 3 048 935,50	0,00	- 3 048 935,50
Rural Development EAFRD measures subject to IACS	2020	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 1 107 947,60	0,00	- 1 107 947,60
Rural Development EAFRD measures subject to IACS	2021	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation 2021 claim year	FLAT RATE	10,00%	EUR	- 942 966,00	0,00	- 942 966,00
Rural Development EAFRD measures subject to IACS	2019	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 9 136,40	0,00	- 9 136,40
Rural Development EAFRD measures subject to IACS	2020	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 13 455,10	0,00	- 13 455,10
Rural Development EAFRD measures subject to IACS	2021	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 6 523,07	0,00	- 6 523,07

	Rural Development EAFRD measures subject to IACS	2019	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 3 007,97	0,00	- 3 007,97
	Rural Development EAFRD measures subject to IACS	2020	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 6 084,63	0,00	- 6 084,63
	Rural Development EAFRD measures subject to IACS	2021	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 1 636,85	0,00	- 1 636,85
	Rural Development EAFRD measures subject to IACS	2019	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 15 417,60	0,00	- 15 417,60
	Rural Development EAFRD measures subject to IACS	2020	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 13 109,03	0,00	- 13 109,03
	Rural Development EAFRD measures subject to IACS	2021	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 11 090,52	0,00	- 11 090,52
					Total AT:	EUR	- 16 571 964,17	- 64 330,81	- 16 507 633,36
DE	Clearance of Accounts - Financial Clearance	2020	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 3 231,04	0,00	- 3 231,04
	Clearance of Accounts - Financial Clearance	2020	1.2 Reconciliation of Annex II and Annex III to the debtors' ledger	ONE OFF		EUR	- 3 674,19	0,00	- 3 674,19

	Clearance of Accounts - Financial Clearance	2020	1.5 Other errors established by the CB	ONE OFF		EUR	- 5 169,86	0,00	- 5 169,86
	Clearance of Accounts - Financial Clearance	2020	Error in EAFRD FY 2020	ONE OFF		EUR	- 34 238,12	0,00	- 34 238,12
					Total DE:	EUR	- 46 313,21	0,00	- 46 313,21
ES	Cross-compliance	2019	2% farmers with animals	FLAT RATE	2,00%	EUR	- 47 602,06	0,00	- 47 602,06
	Cross-compliance	2020	2% farmers with animals	FLAT RATE	2,00%	EUR	- 69 185,75	0,00	- 69 185,75
	Cross-compliance	2021	2% farmers with animals	FLAT RATE	2,00%	EUR	- 9 973,38	0,00	- 9 973,38
	Rural Development EAFRD measures subject to IACS	2020	Absence of KC: "Sufficient quantity of on the spot controls"	ONE OFF		EUR	- 731,00	0,00	- 731,00
	Rural Development EAFRD Knowledge and innovation	2017	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 21 002,66	0,00	- 21 002,66
	Rural Development EAFRD Knowledge and innovation	2018	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 2 986,71	0,00	- 2 986,71
	Rural Development EAFRD Measures with flat-rate support	2018	Deficiency in one key control	ONE OFF		EUR	- 386 100,00	0,00	- 386 100,00
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 33 602,98	0,00	- 33 602,98
	Rural Development EAFRD Measures with flat-rate support	2019	Deficiency in one key control	ONE OFF		EUR	- 90 360,00	0,00	- 90 360,00

Rural Development EAFRD Knowledge and innovation	2020	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 5 191,73	0,00	- 5 191,73
Rural Development EAFRD Measures with flat-rate support	2020	Deficiency in one key control	ONE OFF		EUR	- 68 040,00	0,00	- 68 040,00
Rural Development EAFRD Leader	2017	files not meeting the minimum score	ONE OFF		EUR	- 10 320,65	0,00	- 10 320,65
Rural Development EAFRD Leader	2018	files not meeting the minimum score	ONE OFF		EUR	- 150 852,47	0,00	- 150 852,47
Rural Development EAFRD Leader	2019	files not meeting the minimum score	ONE OFF		EUR	- 460 742,16	0,00	- 460 742,16
Rural Development EAFRD Leader	2020	files not meeting the minimum score	ONE OFF		EUR	- 72 809,65	0,00	- 72 809,65
Rural Development EAFRD Leader	2019	Ineligible expenditure (offers not independent) - one-off (EAFRD nIACS)	ONE OFF		EUR	- 5 212,27	0,00	- 5 212,27
Rural Development EAFRD investment - private beneficiaries	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 105 146,58	0,00	- 105 146,58
Rural Development EAFRD Knowledge and innovation	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 33 365,02	0,00	- 33 365,02
Rural Development EAFRD Leader	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 50 220,36	0,00	- 50 220,36

Rural Development EAFRD Measures with flat-rate support	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 833,09	0,00	- 833,09
Rural Development EAFRD investment - private beneficiaries	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 89 030,63	0,00	- 89 030,63
Rural Development EAFRD investment - public beneficiaries	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 1 656,25	0,00	- 1 656,25
Rural Development EAFRD Knowledge and innovation	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 30 602,60	0,00	- 30 602,60
Rural Development EAFRD Leader	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 66 099,40	0,00	- 66 099,40
Rural Development EAFRD Measures with flat-rate support	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 4 640,54	0,00	- 4 640,54
Rural Development EAFRD investment - private beneficiaries	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 54 942,52	0,00	- 54 942,52
Rural Development EAFRD investment - public beneficiaries	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 353,61	0,00	- 353,61

	Rural Development EAFRD Knowledge and innovation	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 42 894,10	0,00	- 42 894,10
	Rural Development EAFRD Leader	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 54 192,37	0,00	- 54 192,37
	Rural Development EAFRD Measures with flat-rate support	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 5 202,86	0,00	- 5 202,86
	Cross-compliance	2018	XC SMR 7 - CY 2017	ONE OFF		EUR	- 386,42	0,00	- 386,42
	Cross-compliance	2019	XC SMR 7 - CY 2017	ONE OFF		EUR	- 325,60	0,00	- 325,60
	Cross-compliance	2019	XC SMR 7 - CY 2018	ONE OFF		EUR	- 371,46	0,00	- 371,46
					Total ES:	EUR	- 1 974 976,88	0,00	- 1 974 976,88
FR	Rural Development EAFRD measures subject to IACS	2021	Absence of audit trail for EAFRD IACS 2021	FLAT RATE	2,00%	EUR	- 230 916,89	- 2 476,29	- 228 440,60
	Rural Development EAFRD measures subject to IACS	2019	Déficiences RPG 2018	ONE OFF		EUR	- 1 549 994,21	0,00	- 1 549 994,21
	Rural Development EAFRD measures subject to IACS	2020	Déficiences RPG 2019	ONE OFF		EUR	- 1 657 114,58	0,00	- 1 657 114,58
	Rural Development EAFRD measures subject to IACS	2021	Déficiences RPG 2020	ONE OFF		EUR	- 1 595 157,04	0,00	- 1 595 157,04

	Rural Development EAFRD Measures with flat-rate support	2019	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 3 024,00	0,00	- 3 024,00
	Rural Development EAFRD Measures with flat-rate support	2020	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 46 688,00	0,00	- 46 688,00
	Rural Development EAFRD Measures with flat-rate support	2021	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 91 457,88	0,00	- 91 457,88
	Rural Development EAFRD Measures with flat-rate support	2022	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 37 400,00	0,00	- 37 400,00
	Clearance of Accounts - Financial Clearance	2020	Erreurs Feader Non-SIGC	ONE OFF		EUR	- 8 052,25	0,00	- 8 052,25
					Total FR:	EUR	- 5 219 804,85	- 2 476,29	- 5 217 328,56
GR	Rural Development EAFRD investment - private beneficiaries	2018	Action 4.2.1 = former M123A FY2018 2019	FLAT RATE	5,00%	EUR	- 74 197,89	0,00	- 74 197,89
	Rural Development EAFRD investment - private beneficiaries	2019	Action 4.2.1 = former M123A FY2018 2019	FLAT RATE	5,00%	EUR	- 98 454,91	0,00	- 98 454,91
	Rural Development EAFRD investment - private beneficiaries	2020	Action 4.2.1 = former M123A FY2020	FLAT RATE	5,00%	EUR	- 25 899,19	0,00	- 25 899,19
	Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.1 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 27 476,45	0,00	- 27 476,45
	Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.1 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 50 273,48	0,00	- 50 273,48

Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.1 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 25 506,43	0,00	- 25 506,43
Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2018 2019	FLAT RATE	10,00%	EUR	- 892 319,34	0,00	- 892 319,34
Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2018 2019	FLAT RATE	10,00%	EUR	- 1 524 954,77	0,00	- 1 524 954,77
Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2020	FLAT RATE	10,00%	EUR	- 2 239 768,28	0,00	- 2 239 768,28
Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 79 844,81	0,00	- 79 844,81
Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 35 947,89	0,00	- 35 947,89
Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.4 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 17 400,11	0,00	- 17 400,11
Rural Development EAFRD investment - private beneficiaries	2018	Advance and intermediate related payments - Part1 10%	FLAT RATE	10,00%	EUR	- 156 791,89	0,00	- 156 791,89
Rural Development EAFRD investment - private beneficiaries	2018	Advance and intermediate related payments - Part1 5%	FLAT RATE	5,00%	EUR	- 6 314,16	0,00	- 6 314,16

	Rural Development EAFRD investment - public beneficiaries	2018	Advance and intermediate related payments - Part2 5%	FLAT RATE	5,00%	EUR	- 44 098,56	0,00	- 44 098,56
	Rural Development EAFRD investment - public beneficiaries	2018	Sub-measure 7.2 = former M322 FY2018 2019	FLAT RATE	5,00%	EUR	- 137 758,84	0,00	- 137 758,84
	Rural Development EAFRD investment - public beneficiaries	2019	Sub-measure 7.2 = former M322 FY2018 2019	FLAT RATE	5,00%	EUR	- 109 294,44	0,00	- 109 294,44
	Rural Development EAFRD investment - public beneficiaries	2020	Sub-measure 7.2 = former M322 FY2020	FLAT RATE	5,00%	EUR	- 37 340,49	0,00	- 37 340,49
	Rural Development EAFRD investment - public beneficiaries	2018	Sub-measure 7.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 26 886,32	0,00	- 26 886,32
	Rural Development EAFRD investment - public beneficiaries	2019	Sub-measure 7.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 1 974,63	0,00	- 1 974,63
	Rural Development EAFRD investment - public beneficiaries	2020	Sub-measure 7.4 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 5 308,66	0,00	- 5 308,66
					Total GR:	EUR	- 5 617 811,54	0,00	- 5 617 811,54
HR	Clearance of Accounts - Financial Clearance	2020	Deficiency in the debt management procedures (Article 54(1)) EAFRD	ONE OFF		EUR	- 601 247,41	0,00	- 601 247,41

	Clearance of Accounts - Financial Clearance	2020	Errors in the accounts EAFRD	ONE OFF		EUR	- 111,92	0,00	- 111,92
					Total HR:	EUR	- 601 359,33	0,00	- 601 359,33
IE	Rural Development EAFRD investment - private beneficiaries	2021	Deficiency in one key control for M4.1	ONE OFF		EUR	- 35 627,66	0,00	- 35 627,66
	Rural Development EAFRD investment - private beneficiaries	2018	Deficiency in one key control for M4.1	ONE OFF		EUR	- 40 265,96	0,00	- 40 265,96
	Rural Development EAFRD investment - private beneficiaries	2019	Deficiency in one key control for M4.1	ONE OFF		EUR	- 76 881,16	0,00	- 76 881,16
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiency in one key control for M4.1	ONE OFF		EUR	- 77 309,92	0,00	- 77 309,92
	Rural Development EAFRD Knowledge and innovation	2018	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 232 879,32	0,00	- 232 879,32
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 692 670,77	0,00	- 692 670,77
	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 398 436,58	0,00	- 398 436,58
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 1 796,96	0,00	- 1 796,96
					Total IE:	EUR	- 1 555 868,33	0,00	- 1 555 868,33

IT	Cross-compliance	2018	2017 a	FLAT RATE	10,00%	EUR	- 772 465,62	- 3 466,36	- 768 999,26
	Cross-compliance	2019	2017 a	FLAT RATE	10,00%	EUR	- 658 890,61	- 2 560,98	- 656 329,63
	Cross-compliance	2020	2017 a	FLAT RATE	10,00%	EUR	- 79 116,59	0,00	- 79 116,59
	Cross-compliance	2018	2017 b	FLAT RATE	2,00%	EUR	- 61 618,86	- 141,56	- 61 477,30
	Cross-compliance	2019	2017 b	FLAT RATE	2,00%	EUR	- 57 313,68	- 217,98	- 57 095,70
	Cross-compliance	2020	2017 b	FLAT RATE	2,00%	EUR	- 8 766,79	0,00	- 8 766,79
	Cross-compliance	2019	2018 a	FLAT RATE	10,00%	EUR	- 924 028,72	- 1 725,15	- 922 303,57
	Cross-compliance	2020	2018 a	FLAT RATE	10,00%	EUR	- 182 674,14	0,00	- 182 674,14
	Cross-compliance	2019	2018 b	FLAT RATE	2,00%	EUR	- 106 448,50	- 289,47	- 106 159,03
	Cross-compliance	2020	2018 b	FLAT RATE	2,00%	EUR	- 28 391,22	0,00	- 28 391,22
	Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M08 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 390,35	0,00	- 390,35
	Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M08 - CY2020 - ARCEA IT26	ONE OFF		EUR	- 113,82	0,00	- 113,82
	Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M08 - CY2020 - ARGEA IT27	ONE OFF		EUR	- 205,30	0,00	- 205,30
	Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - AGEA IT01	ONE OFF		EUR	- 25 116,94	0,00	- 25 116,94
	Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - AGREa IT08	ONE OFF		EUR	- 8 825,14	0,00	- 8 825,14

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - APPAG IT25	ONE OFF		EUR	- 1 927,26	0,00	- 1 927,26
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 5 106,16	0,00	- 5 106,16
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 4 471,71	0,00	- 4 471,71
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 8 300,23	0,00	- 8 300,23
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - OPLO IT23	ONE OFF		EUR	- 6 263,89	- 0,65	- 6 263,24
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGEA IT01	ONE OFF		EUR	- 1 833,27	0,00	- 1 833,27
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGEA IT01	ONE OFF		EUR	- 256,83	0,00	- 256,83
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGREA IT08	ONE OFF		EUR	- 303,46	0,00	- 303,46
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGREA IT08	ONE OFF		EUR	- 7,11	0,00	- 7,11

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - APPAG IT25	ONE OFF		EUR	- 193,64	0,00	- 193,64
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - APPAG IT25	ONE OFF		EUR	- 0,59	0,00	- 0,59
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 276,49	0,00	- 276,49
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 216,83	0,00	- 216,83
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 8,76	0,00	- 8,76
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - OPLO IT23	ONE OFF		EUR	- 192,52	0,00	- 192,52
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - OPLO IT23	ONE OFF		EUR	- 0,02	0,00	- 0,02
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2020 - AGEA IT01	ONE OFF		EUR	- 16,02	0,00	- 16,02
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - AGEA IT01	ONE OFF		EUR	- 18 627,54	- 14,54	- 18 613,00

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - AGREA IT08	ONE OFF		EUR	- 1 752,06	0,00	- 1 752,06
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - APPAG IT25	ONE OFF		EUR	- 9 089,74	- 0,43	- 9 089,31
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 2 476,49	0,00	- 2 476,49
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 984,79	0,00	- 984,79
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 3 524,91	0,00	- 3 524,91
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 1 567,09	- 0,22	- 1 566,87
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - OPLO IT23	ONE OFF		EUR	- 1 139,89	- 0,75	- 1 139,14
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGEA IT01	ONE OFF		EUR	- 894,22	0,00	- 894,22
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGEA IT01	ONE OFF		EUR	- 28,96	0,00	- 28,96

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGREA IT08	ONE OFF		EUR	- 329,71	0,00	- 329,71
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGREA IT08	ONE OFF		EUR	- 7,69	0,00	- 7,69
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M12 - CY2018 - AGEA IT01	ONE OFF		EUR	- 1,13	0,00	- 1,13
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M12 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 1 109,77	0,00	- 1 109,77
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M12 - CY2019 - AGEA IT01	ONE OFF		EUR	- 2 635,69	0,00	- 2 635,69
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M12 - CY2019 - AGEA IT01	ONE OFF		EUR	- 178,69	0,00	- 178,69
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M12 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 8,97	0,00	- 8,97
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M12 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,04	0,00	- 0,04
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - AGEA IT01	ONE OFF		EUR	- 36 137,66	- 11,68	- 36 125,98

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - AGREA IT08	ONE OFF		EUR	- 52,41	- 0,01	- 52,40
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - APPAG IT25	ONE OFF		EUR	- 1 940,28	- 0,07	- 1 940,21
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 4 436,08	0,00	- 4 436,08
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 5 954,33	0,00	- 5 954,33
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 766,93	0,00	- 766,93
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 27,96	0,00	- 27,96
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - OPLO IT23	ONE OFF		EUR	- 163,67	- 0,02	- 163,65
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGEA IT01	ONE OFF		EUR	- 898,85	0,00	- 898,85
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGEA IT01	ONE OFF		EUR	- 10,44	0,00	- 10,44

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGREA IT08	ONE OFF		EUR	- 18,01	0,00	- 18,01
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGREA IT08	ONE OFF		EUR	- 0,10	0,00	- 0,10
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - APPAG IT25	ONE OFF		EUR	- 138,89	0,00	- 138,89
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - APPAG IT25	ONE OFF		EUR	0,29	0,00	0,29
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 83,96	0,00	- 83,96
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 47,45	0,00	- 47,45
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 2,55	0,00	- 2,55
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2020 - AGEA IT01	ONE OFF		EUR	- 145,07	0,00	- 145,07
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - AGEA IT01	ONE OFF		EUR	- 4 012,91	0,00	- 4 012,91

Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 0,06	0,00	- 0,06
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 4,81	0,00	- 4,81
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - AVEPA IT05	ONE OFF		EUR	- 21,50	0,00	- 21,50
Rural Development EAFRD forestry measures	2020	MEA - the existence of a shift in LPIS - M8 - CY2019 - AGEA IT01	ONE OFF		EUR	- 1 504,72	0,00	- 1 504,72
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2019 - AGEA IT01	ONE OFF		EUR	- 71,05	0,00	- 71,05
Rural Development EAFRD forestry measures	2020	MEA - the existence of a shift in LPIS - M8 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,08	0,00	- 0,08
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,05	0,00	- 0,05
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2020 - AGEA IT01	ONE OFF		EUR	- 133,40	0,00	- 133,40

					Total IT:	EUR	- 3 044 671,38	- 8 429,87	- 3 036 241,51
MT	Clearance of Accounts - Financial Clearance	2020	EAFRD - corrections for debt management	ONE OFF		EUR	- 845 129,82	0,00	- 845 129,82
	Clearance of Accounts - Financial Clearance	2020	PIR EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 3 954,05	0,00	- 3 954,05
	Clearance of Accounts - Financial Clearance	2020	TRDI - correction for debt management	ONE OFF		EUR	- 5 823,97	0,00	- 5 823,97
					Total MT:	EUR	- 854 907,84	0,00	- 854 907,84
PL	Clearance of Accounts - Financial Clearance	2019	EAFRD Debts wrongly declared irrecoverable	ONE OFF		EUR	- 68 241,08	0,00	- 68 241,08
	Clearance of Accounts - Financial Clearance	2019	Known errors on EAFRD	ONE OFF		EUR	- 42 980,40	0,00	- 42 980,40
					Total PL:	EUR	- 111 221,48	0,00	- 111 221,48
RO	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 3 189 626,18	- 444 903,38	- 2 744 722,80
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 1 060,58	- 46,91	- 1 013,67
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 1 663,90	- 141,10	- 1 522,80
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 2 863 693,97	- 198 629,94	- 2 665 064,03
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 7 050,43	- 5,07	- 7 045,36
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 2 913 164,04	- 93 858,10	- 2 819 305,94
	Rural Development EAFRD Investment - public beneficiaries	2014	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 130 471,67	- 65 840,64	- 64 631,03

Rural Development EAFRD Investment - public beneficiaries	2015	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 49 163,41	0,00	- 49 163,41
Rural Development EAFRD Leader	2015	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 455,10	- 280,03	- 175,07
Rural Development EAFRD investment - private beneficiaries	2016	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 53 261,21	0,00	- 53 261,21
Rural Development EAFRD investment - private beneficiaries	2017	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 55 058,86	0,00	- 55 058,86

Rural Development EAFRD investment - public beneficiaries	2017	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 127 018,49	0,00	- 127 018,49
Rural Development EAFRD investment - private beneficiaries	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 31 023,82	0,00	- 31 023,82
Rural Development EAFRD investment - public beneficiaries	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 82 752,95	0,00	- 82 752,95
Rural Development EAFRD Leader	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 16 116,89	0,00	- 16 116,89

Rural Development EAFRD investment - public beneficiaries	2019	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 44 804,46	- 11 789,02	- 33 015,44
Rural Development EAFRD Leader	2019	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 49 979,80	- 13 150,77	- 36 829,03
Rural Development EAFRD investment - public beneficiaries	2020	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 27 319,06	0,00	- 27 319,06
Rural Development EAFRD Leader	2020	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 7 712,83	0,00	- 7 712,83

Rural Development EAFRD investment - public beneficiaries	2021	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 6 405,36	0,00	- 6 405,36
Rural Development EAFRD investment - private beneficiaries	2016	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 31 261,72	0,00	- 31 261,72
Rural Development EAFRD investment - public beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 52 286,34	0,00	- 52 286,34
Rural Development EAFRD investment - private beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 94 375,36	0,00	- 94 375,36
Rural Development EAFRD investment - public beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 37 092,02	0,00	- 37 092,02
Rural Development EAFRD investment - private beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 21 308,80	- 2 803,41	- 18 505,39
Rural Development EAFRD investment - private beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 554,18	0,00	- 554,18
Rural Development EAFRD investment - private beneficiaries	2016	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 7 420,54	0,00	- 7 420,54

Rural Development EAFRD investment - private beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 329 384,61	0,00	- 329 384,61
Rural Development EAFRD investment - public beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 455 952,81	0,00	- 455 952,81
Rural Development EAFRD Leader	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 12,04	0,00	- 12,04
Rural Development EAFRD investment - private beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 1 408 096,59	0,00	- 1 408 096,59
Rural Development EAFRD investment - public beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 3 127 956,60	0,00	- 3 127 956,60
Rural Development EAFRD Leader	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 103 492,13	0,00	- 103 492,13
Rural Development EAFRD investment - private beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 575 055,30	- 151 309,52	- 423 745,78
Rural Development EAFRD investment - public beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 1 459 791,60	- 384 102,85	- 1 075 688,75

Rural Development EAFRD Leader	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 366 160,98	- 96 344,90	- 269 816,08
Rural Development EAFRD investment - private beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 102 341,83	0,00	- 102 341,83
Rural Development EAFRD investment - public beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 145 116,18	0,00	- 145 116,18
Rural Development EAFRD Leader	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 71 743,30	0,00	- 71 743,30
Rural Development EAFRD investment - private beneficiaries	2016	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 124,73	0,00	- 124,73
Rural Development EAFRD investment - public beneficiaries	2016	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 386,31	0,00	- 386,31
Rural Development EAFRD investment - private beneficiaries	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 10 492,67	0,00	- 10 492,67
Rural Development EAFRD investment - public beneficiaries	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 17 257,16	0,00	- 17 257,16

Rural Development EAFRD Leader	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 583,32	0,00	- 583,32
Rural Development EAFRD investment - private beneficiaries	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 64 644,83	0,00	- 64 644,83
Rural Development EAFRD investment - public beneficiaries	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 169 819,23	0,00	- 169 819,23
Rural Development EAFRD Leader	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 20 812,80	0,00	- 20 812,80
Rural Development EAFRD investment - private beneficiaries	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 84 014,02	- 22 105,91	- 61 908,11
Rural Development EAFRD investment - public beneficiaries	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 188 432,63	- 49 580,71	- 138 851,92
Rural Development EAFRD Leader	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 39 630,91	- 10 427,75	- 29 203,16

Rural Development EAFRD investment - private beneficiaries	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 28 633,18	0,00	- 28 633,18
Rural Development EAFRD investment - public beneficiaries	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 27 531,65	0,00	- 27 531,65
Rural Development EAFRD Leader	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 18 508,47	0,00	- 18 508,47
Rural Development EAFRD measures subject to IACS	2018	RD2 - FY 2018 - 'yellow card' on M13	ONE OFF		EUR	- 8 416,11	- 168,36	- 8 247,75
Rural Development EAFRD measures subject to IACS	2019	RD2 - FY 2019 - M10 - key control deficiency	ONE OFF		EUR	- 371 845,71	- 7 436,92	- 364 408,79
Rural Development EAFRD measures subject to IACS	2019	RD2 - FY 2019 - M13 - key control deficiency	ONE OFF		EUR	- 891 351,29	- 17 827,03	- 873 524,26
Rural Development EAFRD measures subject to IACS	2020	RD2 - FY 2020 - M10 - key control deficiency	ONE OFF		EUR	- 369 093,05	0,00	- 369 093,05
Rural Development EAFRD measures subject to IACS	2020	RD2 - FY 2020 - M13 - key control deficiency	ONE OFF		EUR	- 881 567,45	0,00	- 881 567,45

	Rural Development EAFRD forestry measures	2020	RD2 - FY 2020 - M8.1 - double financing	ONE OFF		EUR	- 1 284,28	0,00	- 1 284,28
					Total RO:	EUR	- 21 241 635,74	- 1 570 752,32	- 19 670 883,42

Currency	Amount	Deductions	Financial Impact
EUR	- 56 840 534,75	- 1 645 989,29	- 55 194 545,46