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COMMISSION IMPLEMENTING DECISION (EU) 2019/1835

of 30 October 2019

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

(notified under document C(2019) 7815)

(Only the Bulgarian, Croatian, Czech, Dutch, English, French, German, Greek, Hungarian, Italian, Lithuanian, Maltese, Portuguese, Romanian, Slovak, Spanish and Swedish texts are authentic)

(OJ L 279, 31.10.2019, p. 98)

Corrected by:

►**C1** Corrigendum, OJ L 314, 5.12.2019, p. 174 (2019/1835)

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COMMISSION IMPLEMENTING DECISION (EU) 2019/1835

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Article 1

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

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, Ireland, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Portuguese Republic, Romania, the Slovak Republic, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.

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ANNEX

Decision: 61

Budget Item: 0 5 0 7 0 1 0 7

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Fruit and Vegetables - Operational Programmes	2009	Reimbursement following judgment in case T-237/17	FLAT RATE	10,00 %	EUR	3 922 888,80	204 258,51	1 880 130,29
	Fruit and Vegetables - Operational Programmes	2010	Reimbursement following judgment in case T-237/17	FLAT RATE	10,00 %	EUR	4 917 485,69	2 566 722,82	2 350 762,87
	Fruit and Vegetables - Operational Programmes	2011	Reimbursement following judgment in case T-237/17	FLAT RATE	10,00 %	EUR	440 969,18	220 484,59	220 484,59
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	1,59 %	EUR	122 921,79	0,00	122 921,79
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	3,58 %	EUR	8 144 125,58	0,00	8 144 125,58
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	3,80 %	EUR	1 383 647,93	0,00	1 383 647,93
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	4,46 %	EUR	3 642 817,36	0,00	3 642 817,36
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	4,99 %	EUR	375 612,88	0,00	375 612,88
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	5,86 %	EUR	9 260 920,72	0,00	9 260 920,72
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	6,40 %	EUR	677 367,04	0,00	677 367,04
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	6,52 %	EUR	1 126 563,99	0,00	1 126 563,99
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	7,68 %	EUR	773 889,45	0,00	773 889,45

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	8,60 %	EUR	608 889,90	0,00	608 889,90
	Decoupled Direct Aids	2011	Reimbursement following judgment in case T-459/16	FLAT RATE	10,04 %	EUR	15 628 447,21	0,00	15 628 447,21
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	1,53 %	EUR	107 658,06	0,00	107 658,06
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	3,52 %	EUR	1 461 366,24	0,00	1 461 366,24
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	3,61 %	EUR	8 152 425,60	0,00	8 152 425,60
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	4,40 %	EUR	324 045,51	0,00	324 045,51
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	4,41 %	EUR	3 250 342,68	0,00	3 250 342,68
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	5,47 %	EUR	8 971 740,91	0,00	8 971 740,91
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	6,42 %	EUR	1 133 969,53	0,00	1 133 969,53
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	7,67 %	EUR	758 779,44	0,00	758 779,44
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	8,71 %	EUR	634 659,58	0,00	634 659,58
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	8,84 %	EUR	817 979,54	0,00	817 979,54
	Decoupled Direct Aids	2012	Reimbursement following judgment in case T-459/16	FLAT RATE	10,06 %	EUR	16 284 452,86	0,00	16 284 452,86
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	1,52 %	EUR	233 815,98	0,00	233 815,98
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	2,73 %	EUR	1 889 533,78	0,00	1 889 533,78
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	3,47 %	EUR	286 966,22	0,00	286 966,22

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	3,60 %	EUR	8 922 409,09	0,00	8 922 409,09
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	4,34 %	EUR	3 595 030,51	0,00	3 595 030,51
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	5,23 %	EUR	9 337 109,09	0,00	9 337 109,09
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	5,67 %	EUR	1 253 352,06	0,00	1 253 352,06
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	8,11 %	EUR	735 385,02	0,00	735 385,02
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	8,35 %	EUR	976 720,07	0,00	976 720,07
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	8,47 %	EUR	791 381,36	0,00	791 381,36
	Decoupled Direct Aids	2013	Reimbursement following judgment in case T-459/16	FLAT RATE	10,09 %	EUR	16 273 380,81	0,00	16 273 380,81
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	1,78 %	EUR	213 024,96	0,00	213 024,96
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	2,43 %	EUR	1 257 733,69	0,00	1 257 733,69
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	3,58 %	EUR	8 900 539,54	0,00	8 900 539,54
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	3,67 %	EUR	163 452,06	0,00	163 452,06
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	5,22 %	EUR	13 137 895,99	0,00	13 137 895,99
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	5,62 %	EUR	1 224 032,81	0,00	1 224 032,81
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	8,21 %	EUR	1 097 274,61	0,00	1 097 274,61
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	8,22 %	EUR	747 321,72	0,00	747 321,72

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	8,53 %	EUR	1 000 460,40	0,00	1 000 460,40
	Decoupled Direct Aids	2014	Reimbursement following judgment in case T-459/16	FLAT RATE	10,09 %	EUR	16 483 871,52	0,00	16 483 871,52
					Total ES:	**EUR**	**181 444 658,76**	**4 829 965,92**	**176 614 692,84**

Currency	Amount	Deductions	Financial Impact
EUR	181 444 658,76	4 829 965,92	176 614 692,84

Budget Item: 6 7 0 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Clearance of Accounts - Financial Clearance	2017	administrative error (p.105 du CB report)	ONE OFF		EUR	- 497,41	0,00	- 497,41
	Clearance of Accounts - Financial Clearance	2017	over estimation on expenditure (prg. 5.3.4 of CB report)	ONE OFF		EUR	- 597,14	0,00	- 597,14
	School Fruit Scheme	2017	School Scheme for SPW (Service Public Wallonie)	ONE OFF		EUR	- 76 658,15	0,00	- 76 658,15
					Total BE:	**EUR**	**- 77 752,70**	**0,00**	**- 77 752,70**
BG	Cross-compliance	2016	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	-1 006 053,47	- 465,49	-1 005 587,98
	Cross-compliance	2017	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	- 1 943,57	0,00	- 1 943,57
	Cross-compliance	2018	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	- 86,08	0,00	- 86,08

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2015	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 13 495,90	0,00	- 13 495,90
	Cross-compliance	2016	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 1 392,60	- 5,43	- 1 387,17
	Cross-compliance	2017	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 1 108 875,35	0,00	-1 108 875,35
	Cross-compliance	2018	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 2 508,66	0,00	- 2 508,66
	Other Direct Aids	2018	Insufficient level of OTSC	ONE OFF		EUR	- 69 316,19	0,00	- 69 316,19
	Voluntary Coupled Support	2018	Insufficient level of OTSC	ONE OFF		EUR	- 143 052,20	0,00	- 143 052,20
	Fruit and Vegetables - Exceptional support measures	2015	Reimbursement due to double recovery of reductions FY 2015	ONE OFF		EUR	6 590,91	0,00	690,91
					Total BG:	**EUR**	**-2 340 133,11**	**- 470,92**	**-2 339 662,19**
CY	Voluntary Coupled Support	2017	Weak on-the-spot check - minimum control rate not reached - claim year 2016 - measure 1	ONE OFF		EUR	- 45 645,68	0,00	- 45 645,68
	Voluntary Coupled Support	2017	Weak on-the-spot check - minimum control rate not reached - claim year 2016 - measure 3	ONE OFF		EUR	- 11 476,64	0,00	- 11 476,64
					Total CY:	**EUR**	**- 57 122,32**	**0,00**	**- 57 122,32**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	School Fruit Scheme	2016	Deficiencies in key control 'Performance of on-the-spot checks of sufficient quality' FY2016 and FY2017	FLAT RATE	5,00 %	EUR	- 189 042,66	0,00	- 189 042,66
	School Fruit Scheme	2017	Deficiencies in key control 'Performance of on-the-spot checks of sufficient quality' FY2016 and FY2017	FLAT RATE	5,00 %	EUR	- 195 157,27	0,00	- 195 157,27
	School Fruit Scheme	2018	Deficiencies in key control 'Performance of on-the-spot checks of sufficient quality' FY2018	FLAT RATE	5,00 %	EUR	- 18 547,93	0,00	- 18 547,93
					Total CZ:	**EUR**	**- 402 747,86**	**0,00**	**- 402 747,86**
DE	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Actions not implemented - OP 2015	ONE OFF		EUR	- 18 715,44	0,00	- 18 715,44
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Actions not implemented OP 2016	ONE OFF		EUR	- 114,70	0,00	- 114,70
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Carry over - ineligible amount FY 2016	ONE OFF		EUR	- 62 468,92	0,00	- 62 468,92
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Carry over - ineligible expenditure FY 2017	ONE OFF		EUR	- 2 593,24	0,00	- 2 593,24
	Irregularities	2017	compliance testing and substantive testing of Annexes II and III and known errors (annual sanctions)	ONE OFF		EUR	- 70 522,63	0,00	- 70 522,63

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2017	Differences in debts' reconciliation EAGF	ONE OFF		EUR	- 32 117,63	0,00	- 32 117,63
	Clearance of Accounts - Financial Clearance	2017	Financial errors found in substantive testing on EAGF (annex 1 of CB report)	ONE OFF		EUR	- 205,77	0,00	- 205,77
	Certification	2017	Individual errors in EAGF	ONE OFF		EUR	- 347 912,42	0,00	- 347 912,42
					Total DE:	**EUR**	**- 534 650,75**	**0,00**	**- 534 650,75**
ES	Wine - Investment	2015	Absence of checks on the soundness of estimates FY 2015	FLAT RATE	10,00 %	EUR	- 91 783,15	0,00	- 91 783,15
	Wine - Investment	2016	Absence of checks on the soundness of estimates FY 2016	FLAT RATE	10,00 %	EUR	- 143 195,41	0,00	- 143 195,41
	Wine - Investment	2017	Absence of checks on the soundness of estimates FY 2017	FLAT RATE	10,00 %	EUR	- 83 928,98	0,00	- 83 928,98
	Wine - Investment	2015	Actions paid not included in Support Applicatoin - FY 2015	ONE OFF		EUR	- 179 674,57	0,00	- 179 674,57
	Wine - Investment	2016	Actions paid not included in Support Applicatoin - FY 2016	ONE OFF		EUR	- 477 034,00	0,00	- 477 034,00
	Wine - Investment	2015	Deficiency control of replacement of barrels	FLAT RATE	5,00 %	EUR	- 20 659,11	0,00	- 20 659,11
	Wine - Investment	2016	Deficiency in control replacement barrels FY 2016	FLAT RATE	5,00 %	EUR	- 58 234,92	0,00	- 58 234,92
					Total ES:	**EUR**	**-1 054 510,14**	**0,00**	**-1 054 510,14**
FR	Irregularities	2015	Application de sanction en cas d'intentionnalité	ONE OFF		EUR	-1 915 954,75	- 353 235,44	-1 562 719,31
	Irregularities	2016	Application de sanction en cas d'intentionnalité	ONE OFF		EUR	-1 793 774,28	- 469 942,73	-1 323 831,55

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Irregularities	2017	Application de sanction en cas d'intentionnalité	ONE OFF		EUR	-1 435 446,92	0,00	-1 435 446,92
	Other Direct Aid - POSEI (2014+)	2016	Contrôles administratifs exhaustifs insuffisants FY2016	FLAT RATE	5,00 %	EUR	- 400 907,21	- 44 784,16	- 356 123,05
	Other Direct Aid - POSEI (2014+)	2017	Contrôles administratifs exhaustifs insuffisants FY2017	FLAT RATE	5,00 %	EUR	- 448 715,16	0,00	- 448 715,16
	Other Direct Aid - POSEI (2014+)	2018	Contrôles administratifs exhaustifs insuffisants FY2018	FLAT RATE	5,00 %	EUR	- 453 373,17	0,00	- 453 373,17
	Wine - Promotion on third country markets	2015	Weakness in key controls on administrative checks and on OTSC. Absence of risk analysis.	FLAT RATE	7,00 %	EUR	- 177 746,45	0,00	- 177 746,45
	Wine - Promotion on third country markets	2016	Weakness in key controls on administrative checks and on OTSC. Absence of risk analysis.	FLAT RATE	7,00 %	EUR	- 205 303,65	- 54 653,76	- 150 649,89
	Wine - Promotion on third country markets	2017	Weakness in key controls on administrative checks and on OTSC. Absence of risk analysis.	FLAT RATE	7,00 %	EUR	- 32 754,65	0,00	- 32 754,65
					Total FR:	**EUR**	**-6 863 976,24**	**- 922 616,09**	**-5 941 360,15**
GB	Entitlements	2016	BPS calculation not finalised/ notified - impact on BPS 2015	ONE OFF		EUR	- 72 690,20	- 416,38	- 72 273,82
	Entitlements	2017	BPS calculation not finalised/ notified - impact on BPS 2016	ONE OFF		EUR	- 125 141,46	- 746,55	- 124 394,91
	Decoupled Direct Aids	2016	BPS calculation not finalised/ notified - impact on greening 2015	ONE OFF		EUR	- 34 726,50	- 334,36	- 34 392,14

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	BPS calculation not finalised/ notified - impact on greening 2016	ONE OFF		EUR	- 53 070,85	- 507,58	- 52 563,27
	Decoupled Direct Aids	2016	BPS calculation not finalised/ notified - impact on YF 2015	ONE OFF		EUR	- 621,92	- 3,56	- 618,36
	Decoupled Direct Aids	2017	BPS calculation not finalised/ notified - impact on YF 2016	ONE OFF		EUR	- 105,86	- 0,63	- 105,23
	Entitlements	2016	Checks of the active farmer status - impact on BPS 2015	ONE OFF		EUR	- 30 199,79	- 172,99	- 30 026,80
	Entitlements	2017	Checks of the active farmer status - impact on BPS 2016	ONE OFF		EUR	- 110 341,24	- 658,26	- 109 682,98
	Entitlements	2018	Checks of the active farmer status - impact on BPS 2017	FLAT RATE	2,00 %	EUR	- 53 909,19	0,00	- 53 909,19
	Decoupled Direct Aids	2016	Checks of the active farmer status - impact on greening 2015	ONE OFF		EUR	- 13 142,45	- 126,54	- 13 015,91
	Decoupled Direct Aids	2017	Checks of the active farmer status - impact on greening 2016	ONE OFF		EUR	- 46 208,88	- 441,95	- 45 766,93
	Decoupled Direct Aids	2018	Checks of the active farmer status - impact on greening 2017	FLAT RATE	2,00 %	EUR	- 22 855,89	0,00	- 22 855,89
	Decoupled Direct Aids	2016	Checks of the active farmer status - impact on YF 2015	ONE OFF		EUR	- 107,06	- 0,61	- 106,45

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Checks of the active farmer status - impact on YF 2016	ONE OFF		EUR	- 294,97	- 1,76	- 293,21
	Decoupled Direct Aids	2018	Checks of the active farmer status - impact on YF 2017	FLAT RATE	2,00 %	EUR	- 44,17	0,00	- 44,17
	Entitlements	2016	Checks on the establishment of PE - impact on BPS 2015	ONE OFF		EUR	- 23 659,93	- 135,53	- 23 524,40
	Entitlements	2017	Checks on the establishment of PE - impact on BPS 2016	ONE OFF		EUR	- 24 133,52	- 143,97	- 23 989,55
	Entitlements	2018	Checks on the establishment of PE - impact on BPS 2017	ONE OFF		EUR	- 24 851,63	0,00	- 24 851,63
	Decoupled Direct Aids	2016	Checks on the establishment of PE - impact on greening 2015	ONE OFF		EUR	- 10 490,85	- 101,01	- 10 389,84
	Decoupled Direct Aids	2017	Checks on the establishment of PE - impact on greening 2016	ONE OFF		EUR	- 10 700,16	- 102,34	- 10 597,82
	Decoupled Direct Aids	2018	Checks on the establishment of PE - impact on greening 2017	ONE OFF		EUR	- 10 697,48	0,00	- 10 697,48
	Entitlements	2017	Weakness in the definition of Active Farmer- connected companies (BPS)	ONE OFF		EUR	-1 028 190,68	0,00	-1 028 190,68
	Decoupled Direct Aids	2017	Weakness in the definition of Active Farmer- connected companies (Greening)	ONE OFF		EUR	- 560 949,25	0,00	- 560 949,25

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2017	Weakness in the definition of Active Farmer- connected companies (VCS01)	ONE OFF		EUR	- 40 185,21	0,00	- 40 185,21
	Voluntary Coupled Support	2017	Weakness in the definition of Active Farmer- connected companies (VCS02)	ONE OFF		EUR	- 8 468,96	0,00	- 8 468,96
	Voluntary Coupled Support	2017	Weakness in the definition of Active Farmer- connected companies (VCS03)	ONE OFF		EUR	- 96 566,25	0,00	- 96 566,25
	Decoupled Direct Aids	2017	Weakness in the definition of Active Farmer- connected companies (YFS)	ONE OFF		EUR	- 3 447,83	0,00	- 3 447,83
▼C1					**Total GB:**	**EUR**	**-2 405 802,18**	**-3 894,02**	**-2 401 908,16**
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HR	Decoupled Direct Aids	2017	Incorrect calculation of administrative penalties	ONE OFF		EUR	- 84 324,37	0,00	- 84 324,37
	Decoupled Direct Aids	2016	Minimum control rate for on-the-spot checks not reached	ONE OFF		EUR	- 35 671,36	0,00	- 35 671,36
	Decoupled Direct Aids	2017	Minimum control rate for on-the-spot checks not reached	ONE OFF		EUR	- 35 671,36	0,00	- 35 671,36
	Decoupled Direct Aids	2018	Minimum control rate for on-the-spot checks not reached	ONE OFF		EUR	- 35 671,36	0,00	- 35 671,36
	Decoupled Direct Aids	2016	Weak check of the recovery of payment entitlements	ONE OFF		EUR	- 325,70	0,00	- 325,70
	Decoupled Direct Aids	2017	Weak check of the recovery of payment entitlements	ONE OFF		EUR	- 580,06	0,00	- 580,06
	Decoupled Direct Aids	2016	Weak check of the status of the farmer (National Reserve)	ONE OFF		EUR	- 8 016,98	0,00	- 8 016,98

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Weak check of the status of the farmer (National Reserve)	ONE OFF		EUR	- 7 212,34	0,00	- 7 212,34
	Decoupled Direct Aids	2016	Weak check of the status of the farmer (YFS)	ONE OFF		EUR	- 18 828,55	0,00	- 18 828,55
	Decoupled Direct Aids	2017	Weak check of the status of the farmer (YFS)	ONE OFF		EUR	- 25 056,29	0,00	- 25 056,29
	Decoupled Direct Aids	2016	Weak check of the value of payment entitlements	ONE OFF		EUR	- 37 401,73	0,00	- 37 401,73
	Decoupled Direct Aids	2017	Weak check of the value of payment entitlements	ONE OFF		EUR	- 103 179,76	0,00	- 103 179,76
	Decoupled Direct Aids	2017	Weak check on landscape features	ONE OFF		EUR	- 11 057,33	0,00	- 11 057,33
	Decoupled Direct Aids	2018	Weak check on landscape features	ONE OFF		EUR	- 4 390,01	0,00	- 4 390,01
	Decoupled Direct Aids	2018	Weak check on organic farmers	ONE OFF		EUR	- 3 480,59	0,00	- 3 480,59
	Decoupled Direct Aids	2016	Weak check on permanent grassland	ONE OFF		EUR	- 1 445,37	0,00	- 13 445,37
	Decoupled Direct Aids	2017	Weak check on permanent grassland	ONE OFF		EUR	- 5 470,77	0,00	- 5 470,77
	Decoupled Direct Aids	2018	Weak check on permanent grassland	ONE OFF		EUR	- 4 819,93	0,00	- 4 819,93
	Decoupled Direct Aids	2016	Weak check on retroactive recovery	ONE OFF		EUR	- 485 129,84	0,00	- 485 129,84
	Decoupled Direct Aids	2017	Weak check on retroactive recovery	ONE OFF		EUR	- 277 225,31	0,00	- 277 225,31
	Decoupled Direct Aids	2018	Weak check on retroactive recovery	ONE OFF		EUR	- 16 508,26	0,00	- 16 508,26
					Total HR:	**EUR**	**-1 213 467,27**	**0,00**	**-1 213 467,27**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Decoupled Direct Aids	2016	OTSC level insufficient	ONE OFF		EUR	- 484 117,64	0,00	- 484 117,64
	Decoupled Direct Aids	2016	OTSC quality EFA incorrectly identified	ONE OFF		EUR	- 11 871,24	0,00	- 11 871,24
	Decoupled Direct Aids	2017	OTSC quality EFA incorrectly identified	ONE OFF		EUR	- 2 572,84	0,00	- 2 572,84
					Total HU:	**EUR**	**- 498 561,72**	**0,00**	**- 498 561,72**
IE	Decoupled Direct Aids	2016	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	-1 132 326,70	0,00	-1 132 326,70
	Decoupled Direct Aids	2017	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	-1 089 743,91	0,00	-1 089 743,91
	Decoupled Direct Aids	2018	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	- 633 104,48	0,00	- 633 104,48
					Total IE:	**EUR**	**-2 855 175,09**	**0,00**	**-2 855 175,09**
IT	Decoupled Direct Aids	2016	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	-68 685 227,76	- 166 676,14	-68 518 551,62
	Voluntary Coupled Support Area Based	2016	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	-3 690 568,93	- 262,10	-3 690 306,83
	Decoupled Direct Aids	2017	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	-65 482 175,39	- 5 116,81	-65 477 058,61
	Reimbursement of direct aids in relation to financial discipline	2017	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	- 754 110,44	- 1,21	- 754 109,23
	Voluntary Coupled Support	2017	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	-3 811 472,84	- 0,27	-3 811 472,58
	Decoupled Direct Aids	2018	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	- 830 757,67	- 127,68	- 830 629,95

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Reimbursement of direct aids in relation to financial discipline	2018	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	- 730 282,20	0,00	- 730 282,20
	Voluntary Coupled Support	2018	Comprehensive correction for all findings	FLAT RATE	2,00 %	EUR	- 111 868,12	0,00	- 111 868,12
	Cross-compliance	2016	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 208 203,54	0,00	- 208 203,54
	Cross-compliance	2017	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 4 103,38	0,00	- 4 103,38
	Cross-compliance	2018	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 3 627,62	0,00	- 3 627,62
	Cross-compliance	2017	Deficient I&R checks under SMR 7 - CY 2016	FLAT RATE	2,00 %	EUR	- 315 751,97	0,00	- 315 751,97
	Cross-compliance	2018	Deficient I&R checks under SMR 7 - CY 2016	FLAT RATE	2,00 %	EUR	- 10 223,00	0,00	- 10 223,00
	Certification	2017	Known errors in the EAGF	ONE OFF		EUR	- 4 834,89	0,00	- 4 834,89
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	OP 2013 - FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	-1 015 887,56	0,00	-1 015 887,56

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	OP 2013 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 4 241,09	0,00	- 4 241,09
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	OP 2013 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 1 110,78	0,00	- 1 110,78
	Fruit and Vegetables - Operational programmes incl withdrawals	2014	OP 2014 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 170 533,71	0,00	- 170 533,71
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	OP 2014 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	-2 522 983,06	0,00	-2 522 983,06
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	OP 2014 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 18 839,14	0,00	- 18 839,14
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OP 2014 - FV/2016/002/IT; shortcomings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	3 889,40	0,00	3 889,40

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Fruit and Vegetables - Operational programmes incl withdrawals	2015	OP 2015 -FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 933 283,90	0,00	- 933 283,90
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	OP 2015 -FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	-2 963 312,69	0,00	-2 963 312,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OP 2015 -FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 3 941,19	0,00	- 3 941,19
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	OP 2016 - FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	- 649 642,58	0,00	- 649 642,58
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OP 2016 - FV/2016/002/IT; short-comings in F&V sector under the scheme of the Operational Programmes and recognition of Producer Organisations	FLAT RATE	5,00 %	EUR	-2 770 183,74	0,00	-2 770 183,74
					Total IT:	**EUR**	**-155 693 277,79**	**- 172 184,21**	**-155 521 093,58**
LU	Decoupled Direct Aids	2016	Weak check on landscape features - CY2015 - BPS	ONE OFF		EUR	- 4 732,24	- 11,14	- 4 721,10

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2016	Weak check on landscape features - CY2015 - greening	ONE OFF		EUR	- 3 798,16	- 8,94	- 3 789,22
	Decoupled Direct Aids	2017	Weak check on landscape features - CY2016 - BPS	ONE OFF		EUR	- 4 732,24	0,00	- 4 732,24
	Decoupled Direct Aids	2017	Weak check on landscape features - CY2016 - greening	ONE OFF		EUR	- 2 604,22	0,00	- 2 604,22
	Decoupled Direct Aids	2018	Weak check on landscape features - CY2017 -BPS	ONE OFF		EUR	- 4 732,25	0,00	- 4 732,25
	Decoupled Direct Aids	2018	Weak check on landscape features - CY2017 - greening	ONE OFF		EUR	- 19 678,14	0,00	- 19 678,14
	Decoupled Direct Aids	2016	Weak check on permanent grassland - CY2015 - BPS	ONE OFF		EUR	- 13 828,00	- 32,57	- 13 795,43
	Decoupled Direct Aids	2016	Weak check on permanent grassland - CY2015 - greening	ONE OFF		EUR	- 9 378,34	- 22,09	- 9 356,25
	Decoupled Direct Aids	2017	Weaknesses in the on-the-spot checks - CY2016 - BPS	ONE OFF		EUR	- 11 228,50	0,00	- 11 228,50
	Decoupled Direct Aids	2017	Weaknesses in the on-the-spot checks - CY2016 - greening	ONE OFF		EUR	- 5 175,15	0,00	- 5 175,15
	Decoupled Direct Aids	2018	Weaknesses in the on-the-spot checks - CY2017 -BPS	ONE OFF		EUR	- 9 785,03	0,00	- 9 785,03
	Decoupled Direct Aids	2018	Weaknesses in the on-the-spot checks - CY2017 - greening	ONE OFF		EUR	- 4 021,65	0,00	- 4 021,65
					Total LU:	**EUR**	**- 93 693,92**	**- 74,74**	**- 93 619,18**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
MT	Voluntary Coupled Support	2016	VCS 1.4 - CY 2015	ONE OFF		EUR	- 33 498,88	- 712,48	- 32 786,40
	Voluntary Coupled Support	2017	VCS 1.4 - CY 2015	ONE OFF		EUR	- 384,46	- 47,09	- 337,37
	Voluntary Coupled Support	2017	VCS 1.4 - CY 2016	ONE OFF		EUR	- 25 238,90	- 902,82	- 24 336,08
	Voluntary Coupled Support	2018	VCS 1.4 - CY 2017	ONE OFF		EUR	- 2 306,34	- 824,30	- 1 482,04
	Voluntary Coupled Support	2016	VCS 1.5-1.6 - CY 2015	FLAT RATE	3,00 %	EUR	- 57 676,21	- 88,01	- 57 588,20
	Voluntary Coupled Support	2017	VCS 1.5-1.6 - CY 2016	FLAT RATE	3,00 %	EUR	- 60 919,52	- 185,76	- 60 733,76
	Voluntary Coupled Support	2018	VCS 1.5-1.6 - CY 2017	FLAT RATE	3,00 %	EUR	- 61 345,33	- 41,35	- 61 303,98
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 7 but not SMR 8 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 3 035,82	0,00	- 3 035,82
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to the requirements of SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 2 797,27	0,00	- 2 797,27
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to the requirements of SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 2 853,82	- 71,68	- 2 782,14

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 7 and SMR 8 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 966,76	0,00	- 966,76
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to combinations of SMRs - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 1 104,65	0,00	- 1 104,65
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to combinations of SMRs - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 1 186,87	0,00	- 1 186,87
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 8 only - No evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 430,66	0,00	- 430,66
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 8 and not subject to SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 423,66	- 0,91	- 422,75
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 8 and not subject to SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 412,07	- 0,12	- 411,95
					Total MT:	**EUR**	**- 254 581,22**	**- 2 874,52**	**- 251 706,70**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
NL	Entitlements	2016	Deficiency regarding active farmer status - impact on BPS	ONE OFF		EUR	-2 627 743,09	0,00	-2 627 743,09
	Entitlements	2017	Deficiency regarding active farmer status - impact on BPS	ONE OFF		EUR	- 113 182,27	0,00	- 113 182,27
	Decoupled Direct Aids	2016	Deficiency regarding active farmer status - impact on Greening	ONE OFF		EUR	-1 154 421,24	0,00	-1 154 421,24
	Decoupled Direct Aids	2017	Deficiency regarding active farmer status - impact on Greening	ONE OFF		EUR	- 46 449,89	0,00	- 46 449,89
	Cross Compliance - Recoveries	2016	Deficiency regarding active farmer status - impact on Recoveries	ONE OFF		EUR	559,36	0,00	559,36
	Irregularities	2016	Deficiency regarding active farmer status - impact on Recoveries	ONE OFF		EUR	9 603,85	0,00	9 603,85
	Voluntary Coupled Support	2016	Deficiency regarding active farmer status - impact on VCS	ONE OFF		EUR	- 66 023,74	0,00	- 66 023,74
	Decoupled Direct Aids	2016	Deficiency regarding active farmer status - impact on YF	ONE OFF		EUR	- 11 566,93	0,00	- 11 566,93
	Decoupled Direct Aids	2017	Insufficent control rate	ONE OFF		EUR	- 39 998,52	0,00	- 39 998,52
	Decoupled Direct Aids	2018	LPIS and other weaknesses	ONE OFF		EUR	- 166 919,54	0,00	- 166 919,54
	Temporary and exceptional support measures	2016	Recovery of undue payments R. 2015/1853 (Article 1)	ONE OFF		EUR	-2 515 000,00	0,00	-2 515 000,00

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Weaknesses in retroactive recoveries	ONE OFF		EUR	- 1 888,98	0,00	- 1 888,98
	Decoupled Direct Aids	2016	Weaknesses in the LPIS	ONE OFF		EUR	- 10 405,19	0,00	- 10 405,19
	Decoupled Direct Aids	2017	Weaknesses in the LPIS	ONE OFF		EUR	- 15 624,74	0,00	- 15 624,74
	Decoupled Direct Aids	2016	Weaknesses in the LPIS	ONE OFF		EUR	- 5 202,60	0,00	- 5 202,60
	Decoupled Direct Aids	2016	Weaknesses in the OTSC - check of maintenance	ONE OFF		EUR	- 28 396,88	0,00	- 28 396,88
	Decoupled Direct Aids	2017	Weaknesses in the OTSC - check of maintenance	ONE OFF		EUR	- 50 082,79	0,00	- 50 082,79
	Decoupled Direct Aids	2016	Weaknesses in the OTSC - remote sensing	ONE OFF		EUR	- 32 382,33	0,00	- 32 382,33
	Decoupled Direct Aids	2017	Weaknesses in the OTSC - remote sensing	ONE OFF		EUR	- 62 115,67	0,00	- 62 115,67
	Voluntary Coupled Support	2018	Weaknesses in the set-up and control of Bovine premia	ONE OFF		EUR	- 242 859,95	0,00	- 242 859,95
	Voluntary Coupled Support	2016	Weaknesses in the set-up and control of Bovine premia	ONE OFF		EUR	- 292 314,10	0,00	- 292 314,10
	Voluntary Coupled Support	2017	Weaknesses in the set-up and control of Bovine premia	ONE OFF		EUR	- 203 767,61	0,00	- 203 767,61
	Voluntary Coupled Support	2018	Weaknesses in the set-up and control of Ovine premia	ONE OFF		EUR	- 311 190,35	0,00	- 311 190,35
	Voluntary Coupled Support	2016	Weaknesses in the set-up and control of Ovine premia	ONE OFF		EUR	- 245 664,73	0,00	- 245 664,73
	Voluntary Coupled Support	2017	Weaknesses in the set-up and control of Ovine premia	ONE OFF		EUR	- 216 663,18	0,00	- 216 663,18

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2018	Weaknesses in VCS animals - effect on allocation of entitlements on BPS, Greening and young farmer scheme payments	ONE OFF		EUR	- 732 338,89	0,00	- 732 338,89
	Decoupled Direct Aids	2016	Weaknesses in VCS animals - effect on allocation of entitlements on BPS payments	ONE OFF		EUR	- 167 677,35	0,00	- 167 677,35
	Decoupled Direct Aids	2017	Weaknesses in VCS animals - effect on allocation of entitlements on BPS payments	ONE OFF		EUR	- 335 906,85	0,00	- 335 906,85
	Decoupled Direct Aids	2016	Weaknesses in VCS animals - effect on allocation of entitlements on greening payments	ONE OFF		EUR	- 72 621,06	0,00	- 72 621,06
	Decoupled Direct Aids	2017	Weaknesses in VCS animals - effect on allocation of entitlements on greening payments	ONE OFF		EUR	- 145 212,53	0,00	- 145 212,53
	Decoupled Direct Aids	2016	Weaknesses in VCS animals - effect on allocation of entitlements on young farmer scheme payments	ONE OFF		EUR	- 24 208,33	0,00	- 24 208,33

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Weaknesses in VCS animals - effect on allocation of entitlements on young farmer scheme payments	ONE OFF		EUR	- 23 805,29	0,00	- 23 805,29
					Total NL:	**EUR**	**-9 951 471,41**	**0,00**	**-9 951 471,41**
RO	Certification	2016	Known errors in the EAGF	ONE OFF		EUR	- 76,27	0,00	- 76,27
	Certification	2016	MLE in the EAGF	ESTIMATED BY AMOUNT		EUR	-17 323 228,52	- 440,82	-17 322 787,70
					Total RO:	**EUR**	**-17 323 304,79**	**- 440,82**	**-17 322 863,97**
SE	Voluntary Coupled Support	2017	Weakness in the key control concerning the checks on the correctness of the aid calculation including the application of sanctions VCS CY2016	FLAT RATE	3,00 %	EUR	-2 618 729,82	- 5 697,92	-2 613 031,90
	Voluntary Coupled Support	2018	Weakness in the key control concerning the checks on the correctness of the aid calculation including the application of sanctions VCS CY2017	FLAT RATE	3,00 %	EUR	-2 610 686,25	0,00	-2 610 686,25
	Voluntary Coupled Support	2016	Weakness in the key control in respect of administrative checks to establish the eligibility of the aid-correctness of the final payment CY2015 for VCS	ONE OFF		EUR	- 862 615,07	0,00	- 862 615,07

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Entitlements	2017	Weakness in the key control in respect of the administrative checks to establish access to the aid claimed regarding active farmer status CY2016	ESTIMATED BY PERCENTAGE	0,58 %	EUR	- 96 196,72	- 3 374,63	- 92 822,09
	Greening Payment	2017	Weakness in the key control in respect of the administrative checks to establish access to the aid claimed regarding active farmer status CY2016	ESTIMATED BY PERCENTAGE	0,58 %	EUR	- 51 533,13	- 47 356,10	- 4 177,03
	Voluntary Coupled Support	2017	Weakness in the key control in respect of the administrative checks to establish access to the aid claimed regarding active farmer status CY2016	ESTIMATED BY PERCENTAGE	0,58 %	EUR	- 29 660,36	0,00	- 29 660,36
	Young farmers scheme	2017	Weakness in the key control in respect of the administrative checks to establish access to the aid claimed regarding active farmer status CY2016	ESTIMATED BY PERCENTAGE	0,58 %	EUR	- 2 826,93	0,00	- 2 826,93
	Voluntary Coupled Support	2016	Weakness in the the key control concerning the checks on the correctness of the aid calculation including the application of sanctions VCS CY 2015	FLAT RATE	3,00 %	EUR	-2 560 986,85	- 25 878,45	-2 535 108,40

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2017	Weakness in the the key control in respect of administrative checks to establish the eligibility of the aid-correctness of the final payment CY2016 for VCS	ONE OFF		EUR	- 160 270,35	0,00	- 160 270,35
					Total SE:	**EUR**	**-8 993 505,48**	**- 82 307,10**	**-8 911 198,38**

Currency	Amount	Deductions	Financial Impact
EUR	-210 613 733,99	-1 184 862,42	-209 428 871,57

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Clearance of Accounts - Financial Clearance	2017	Substantial error on sampling (Annex 15 of CB report)	ONE OFF		EUR	- 3 869,02	0,00	- 3 869,02
	Clearance of Accounts - Financial Clearance	2017	Substantial error on sampling (annex 14 of CB report)	ONE OFF		EUR	- 205,57	0,00	- 205,57
					Total BE:	**EUR**	**- 4 074,59**	**0,00**	**- 4 074,59**
BG	Cross-compliance	2016	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	- 223 326,63	- 8 009,67	- 215 316,96
	Cross-compliance	2017	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	- 834,40	0,00	- 834,40

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2018	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2015	FLAT RATE	5,00 %	EUR	- 293,61	0,00	- 293,61
	Cross-compliance	2017	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 184 118,40	- 688,70	- 183 429,70
	Cross-compliance	2018	Deficient on-the-spot checks of animal-related SMRs - Deficient reporting - CY 2016	FLAT RATE	5,00 %	EUR	- 8 204,10	0,00	- 8 204,10
					Total BG:	**EUR**	**- 416 777,14**	**- 8 698,37**	**- 408 078,77**
CZ	Rural Development EAFRD measures subject to IACS	2016	M10: double financing	ONE OFF		EUR	- 7 674,67	0,00	- 7 674,67
	Rural Development EAFRD measures subject to IACS	2017	M10: double financing	ONE OFF		EUR	- 7 484,02	0,00	- 7 484,02
	Rural Development EAFRD measures subject to IACS	2017	M14: advance notification of on-the-spot checks - FY2017	FLAT RATE	5,00 %	EUR	- 14 191,54	0,00	- 14 191,54
	Rural Development EAFRD measures subject to IACS	2018	M14: advance notification of on-the-spot checks - FY2018 and FY2019	FLAT RATE	5,00 %	EUR	- 15 511,62	0,00	- 15 511,62
	Rural Development EAFRD measures subject to IACS	2019	M14: advance notification of on-the-spot checks - FY2018 and FY2019	FLAT RATE	5,00 %	EUR	- 5 405,86	0,00	- 5 405,86
					Total CZ:	**EUR**	**- 50 267,71**	**0,00**	**- 50 267,71**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Certification	2017	Differences in debts' reconciliation EAFRD	ONE OFF		EUR	- 9 497,41	0,00	- 9 497,41
	Rural Development EAFRD forestry measures	2016	Double-financing between M8 (first afforestation) and EFA greening - FY 2016.	ONE OFF		EUR	- 10 543,25	0,00	- 10 543,25
	Rural Development EAFRD forestry measures	2017	Double-financing between M8 (first afforestation) and EFA greening - FY 2017.	ONE OFF		EUR	- 8 997,06	0,00	- 8 997,06
	Rural Development EAFRD forestry measures	2018	Double-financing between M8 (first afforestation) and EFA greening - FY 2018.	ONE OFF		EUR	- 8 919,87	0,00	- 8 919,87
	Clearance of Accounts - Financial Clearance	2017	Financial errors found in substantive testing on EAFRD (annexes 11, 7a, 7b) of CB report	ONE OFF		EUR	- 35 267,33	0,00	- 35 267,33
	Certification	2017	Individual errors in EAFRD	ONE OFF		EUR	- 7 618,01	0,00	- 7 618,01
					Total DE:	**EUR**	**- 80 842,93**	**0,00**	**- 80 842,93**
ES	Rural Development EAFRD investment - private beneficiaries	2018	M121: 5 % flat rate correction (transitional expenditure on M04 in FY2018)	FLAT RATE	5,00 %	EUR	- 2 447,56	0,00	- 2 447,56
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FY: 2013)	FLAT RATE	5,00 %	EUR	- 24 078,53	0,00	- 24 078,53

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment - private beneficiaries	2014	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FY: 2014)	FLAT RATE	5,00 %	EUR	- 29 716,69	0,00	- 29 716,69
	Rural Development EAFRD investment - private beneficiaries	2016	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FY: 2016)	FLAT RATE	5,00 %	EUR	- 576 669,13	0,00	- 576 669,13
	Rural Development EAFRD Measures with flat-rate support	2016	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction. FYs 2016, 2017 [transitional expenditure on M06]	FLAT RATE	5,00 %	EUR	- 23 343,35	0,00	- 23 343,35
	Rural Development EAFRD Measures with flat-rate support	2017	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction. FYs 2016, 2017 [transitional expenditure on M06]	FLAT RATE	5,00 %	EUR	- 3 889,09	0,00	- 3 889,09
	Rural Development EAFRD investment - private beneficiaries	2015	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FYs: 2015-2016-2017, incl. transitional expenditure on M04) [for FY 2016 and 2017: overlap with exp. on M4.1]	FLAT RATE	5,00 %	EUR	- 35 782,98	0,00	- 35 782,98

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FYs: 2015-2016-2017, incl. transitional expenditure on M04) [for FY 2016 and 2017: overlap with exp. on M4.1]	FLAT RATE	5,00 %	EUR	- 58 528,57	0,00	- 58 528,57
	Rural Development EAFRD investment - private beneficiaries	2017	M121: Weakness in KC (Verification of eligibility - 5 %) and lack of Ancillary Control (Audit trail - 2 %) => 5 % flat rate correction (FYs: 2015-2016-2017, incl. transitional expenditure on M04) [for FY 2016 and 2017: overlap with exp. on M4.1]	FLAT RATE	5,00 %	EUR	- 50 965,72	0,00	- 50 965,72
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	M123: Lack of Ancillary Control (Audit trail) => 2 % flat rate correction (FY: 2013)	FLAT RATE	2,00 %	EUR	- 24 354,54	0,00	- 24 354,54
	Rural Development EAFRD Investment - private beneficiaries	2014	M123: Lack of Ancillary Control (Audit trail) => 2 % flat rate correction (FY: 2014)	FLAT RATE	2,00 %	EUR	- 6 109,94	0,00	- 6 109,94
	Rural Development EAFRD investment - private beneficiaries	2015	M123: Lack of Ancillary Control (Audit trail) => 2 % flat rate correction (FYs: 2015-2016-2017)	FLAT RATE	2,00 %	EUR	- 267 943,18	0,00	- 267 943,18

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	M123: Lack of Ancillary Control (Audit trail) => 2 % flat rate correction (FYs: 2015-2016-2017)	FLAT RATE	2,00 %	EUR	- 315 906,15	0,00	- 315 906,15
					Total ES:	**EUR**	**-1 419 735,43**	**0,00**	**-1 419 735,43**
FR	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Absence of the key control 'In-situ visits carried out for all investment operations to verify the realisation of the investment'	FLAT RATE	10,00 %	EUR	- 5 560,80	0,00	- 5 560,80
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	Absence of the key control 'In-situ visits carried out for all investment operations to verify the realisation of the investment'	FLAT RATE	10,00 %	EUR	- 6 579,04	0,00	- 6 579,04
	Rural Development EAFRD Investment - public beneficiaries	2014	Absence of the key control 'In-situ visits carried out for all investment operations to verify the realisation of the investment'	FLAT RATE	10,00 %	EUR	- 4 875,00	- 2 437,50	- 2 437,50
	Rural Development EAFRD Measures with flat-rate support	2015	Absence of the key control 'In-situ visits carried out for all investment operations to verify the realisation of the investment'	FLAT RATE	10,00 %	EUR	- 28 776,35	- 28 776,35	0,00
	Rural Development EAFRD investment - public beneficiaries	2015	Deficiencies in the execution of the key control 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 3 506,13	- 3 506,13	0,00
	Rural Development EAFRD Investment - public beneficiaries	2014	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 73 581,42	0,00	- 73 581,42

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2015	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 162 273,81	- 161 526,67	- 747,14
	Rural Development EAFRD investment - public beneficiaries	2015	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 797 732,62	- 797 732,62	0,00
	Rural Development EAFRD Measures with flat-rate support	2015	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 265 184,89	- 265 184,89	0,00
	Rural Development EAFRD investment - private beneficiaries	2016	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 147 822,70	- 86 087,35	- 61 735,35
	Rural Development EAFRD investment - public beneficiaries	2016	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 560 112,80	- 363 185,54	- 196 927,26

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Measures with flat-rate support	2016	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 110 309,10	- 71 526,07	- 38 783,03
	Rural Development EAFRD investment - private beneficiaries	2017	deficiency in the execution of the key controls 'Verification that public procurement procedures are in compliance with national and Union regulations' and 'Appropriate evaluation of the reasonableness of costs'	FLAT RATE	5,00 %	EUR	- 35 929,52	- 24 437,81	- 11 491,71
	Rural Development EAFRD Measures with flat-rate support	2016	OTSC not performed before the final payment - Follow up of RD3/2014/012/FR	FLAT RATE	2,00 %	EUR	- 7 141,25	0,00	- 7 141,25
	Rural Development EAFRD Measures with flat-rate support	2017	OTSC not performed before the final payment - Follow up of RD3/2014/012/FR	FLAT RATE	2,00 %	EUR	- 86 868,35	0,00	- 86 868,35
	Rural Development EAFRD Measures with flat-rate support	2018	OTSC not performed before the final payment - Follow up of RD3/2014/012/FR	FLAT RATE	2,00 %	EUR	- 329,60	0,00	- 329,60
	Rural Development EAFRD investment - private beneficiaries	2016	Reasonableness of the costs not assessed with the required quality	FLAT RATE	2,66 %	EUR	- 458 109,26	- 457 977,66	- 131,60
	Rural Development EAFRD investment - private beneficiaries	2017	Reasonableness of the costs not assessed with the required quality	FLAT RATE	2,66 %	EUR	- 253 541,50	0,00	- 253 541,50

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	Reasonableness of the costs not assessed with the required quality	FLAT RATE	4,14 %	EUR	- 913 484,71	- 820 627,41	- 92 857,30
	Rural Development EAFRD investment - private beneficiaries	2017	Reasonableness of the costs not assessed with the required quality	FLAT RATE	4,14 %	EUR	- 129 621,33	- 64 754,26	- 64 867,07
					Total FR:	**EUR**	**-4 051 340,18**	**-3 147 760,26**	**- 903 579,92**
GB	Rural Development EAFRD measures subject to IACS	2018	Checks of the active farmer status - impact on RD 2017	FLAT RATE	2,00 %	EUR	- 1 313,52	0,00	- 1 313,52
	Rural Development EAFRD measures subject to IACS	2017	Weakness in the definition of Active Farmer- connected companies (Natural constraints)	ONE OFF		EUR	- 81 774,79	0,00	- 81 774,79
					Total GB:	**EUR**	**- 83 088,31**	**0,00**	**- 83 088,31**
HU	Rural Development EAFRD measures subject to IACS	2017	No application of reductions related with late submission of payment claims (M14 of RDP 2014-2020) - FY2017	FLAT RATE	5,00 %	EUR	-1 080 678,64	0,00	-1 080 678,64
	Rural Development EAFRD measures subject to IACS	2016	No verification of all animals during the on-the-spot-checks (Measure 215 of RDP 2007-2013); No application of reductions related with late submission of payment claims (Measure 215 of RDP 2007-2013; M14 of RDP 2014-2020) - FY2016	FLAT RATE	5,00 %	EUR	-1 011 685,76	0,00	-1 011 685,76

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Axis 2 (2007-2013, area related measures)	2014	Sanction system in the last year of RD programme – Warning letter (Measure 214 of RDP 2007-2013) - CY 2013	FLAT RATE	10,00 %	EUR	- 20 339,71	0,00	- 20 339,71
					Total HU:	**EUR**	**-2 112 704,11**	**0,00**	**-2 112 704,11**
IE	Rural Development EAFRD measures subject to IACS	2016	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	- 483 545,11	0,00	- 483 545,11
	Rural Development EAFRD measures subject to IACS	2017	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	- 466 516,59	0,00	- 466 516,59
	Rural Development EAFRD measures subject to IACS	2018	Weaknesses LPIS	ESTIMATED BY AMOUNT		EUR	- 284 061,57	0,00	- 284 061,57
					Total IE:	**EUR**	**-1 234 123,27**	**0,00**	**-1 234 123,27**
IT	Cross-compliance	2016	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 7 296,99	- 66,24	- 7 230,75
	Cross-compliance	2017	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 2 923,66	0,00	- 2 923,66
	Cross-compliance	2018	Deficient I&R checks under SMR 7 - CY 2015	FLAT RATE	2,00 %	EUR	- 99,12	0,00	- 99,12

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2017	Deficient I&R checks under SMR 7 - CY 2016	FLAT RATE	2,00 %	EUR	- 27 283,36	0,00	- 27 283,36
	Cross-compliance	2018	Deficient I&R checks under SMR 7 - CY 2016	FLAT RATE	2,00 %	EUR	- 2 117,20	0,00	- 2 117,20
	Certification	2017	Errors in the EAFRD	ONE OFF		EUR	- 29 136,27	- 319,58	- 28 816,69
	Certification	2017	Known error (EAFRD)	ONE OFF		EUR	- 121 884,94	0,00	- 121 884,94
	Rural Development EAFRD Investment - public beneficiaries	2014	Public Procurement Procedures not properly checked (artificial splitting)	ONE OFF		EUR	- 431 400,00	0,00	- 431 400,00
	Rural Development EAFRD investment - private beneficiaries	2015	Public Procurement Procedures not properly checked (artificial splitting)	ONE OFF		EUR	- 330 045,02	0,00	- 330 045,02
	Rural Development EAFRD investment - private beneficiaries	2016	Public Procurement Procedures not properly checked (artificial splitting)	ONE OFF		EUR	- 15 123,95	0,00	- 15 123,95

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Investment - public beneficiaries	2014	Public Procurement Procedures not properly checked (Awarding decision not properly justified)	ONE OFF		EUR	- 44 449,58	0,00	- 44 449,58
	Rural Development EAFRD investment - public beneficiaries	2015	Public Procurement Procedures not properly checked (Awarding decision not properly justified)	ONE OFF		EUR	- 28 584,53	0,00	- 28 584,53
	Rural Development EAFRD investment - public beneficiaries	2016	Public Procurement Procedures not properly checked (Awarding decision not properly justified)	ONE OFF		EUR	- 7 895,28	0,00	- 7 895,28
					Total IT:	**EUR**	**-1 048 239,90**	**- 385,82**	**-1 047 854,08**
LT	Rural Development EAFRD investment - private beneficiaries	2016	M121 + M123- Scope of on-the-spot checks and checks on reasonableness of costs	FLAT RATE	5,00 %	EUR	-1 109 209,77	0,00	-1 109 209,77
	Rural Development EAFRD Measures with flat-rate support	2015	M311 - Ineligible car costs (-5 % flat-rate correction from enquiry RD1/2014/834/LT)	ONE OFF		EUR	- 25 892,39	- 1 294,62	- 24 597,77
	Rural Development EAFRD Measures with flat-rate support	2016	M311 - Reasonableness of costs	FLAT RATE	5,00 %	EUR	- 7 070,44	0,00	- 7 070,44
	Rural Development EAFRD Measures with flat-rate support	2016	M312 - Scope of on-the-spot checks and checks on reasonableness of costs	FLAT RATE	5,00 %	EUR	- 297 843,38	0,00	- 297 843,38
					Total LT:	**EUR**	**-1 440 015,98**	**- 1 294,62**	**-1 438 721,36**

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
LU	Rural Development EAFRD measures subject to IACS	2016	EAFRD M10 and M11: Insufficient quantity of on-the-spot checks	ONE OFF		EUR	- 25 037,52	0,00	- 25 037,52
	Rural Development EAFRD measures subject to IACS	2017	EAFRD M10 and M11: Insufficient quantity of on-the-spot checks	ONE OFF		EUR	- 4 245,01	0,00	- 4 245,01
	Rural Development EAFRD measures subject to IACS	2016	M10 and M11: Absence of on-the-spot checks	FLAT RATE	5,00 %	EUR	- 27 749,53	0,00	- 27 749,53
	Rural Development EAFRD measures subject to IACS	2017	M10 and M11: Absence of on-the-spot checks	FLAT RATE	5,00 %	EUR	- 55 330,54	0,00	- 55 330,54
	Rural Development EAFRD measures subject to IACS	2018	M10 and M11: Absence of on-the-spot checks	FLAT RATE	5,00 %	EUR	- 61 198,87	0,00	- 61 198,87
	Rural Development EAFRD measures subject to IACS	2016	M11: payments executed before the completion of the administrative checks	ONE OFF		EUR	- 962,05	0,00	- 962,05
	Rural Development EAFRD measures subject to IACS	2017	M11: payments executed before the completion of the administrative checks	ONE OFF		EUR	- 263,51	0,00	- 263,51
	Rural Development EAFRD investment - public beneficiaries	2016	M20: weak checks on the eligibility of the costs	ONE OFF		EUR	- 24 360,56	0,00	- 24 360,56

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2017	M20: weak checks on the eligibility of the costs	ONE OFF		EUR	- 38 435,81	0,00	- 38 435,81
	Rural Development EAFRD Measures with flat-rate support	2017	M6.1: weak checks on the eligibility of the project (Business Plans)	ONE OFF		EUR	- 47 340,00	0,00	- 47 340,00
	Rural Development EAFRD Measures with flat-rate support	2018	M6.1: weak checks on the eligibility of the project (Business Plans)	ONE OFF		EUR	- 11 835,00	0,00	- 11 835,00
					Total LU:	**EUR**	**- 296 758,40**	**0,00**	**- 296 758,40**
MT	Rural Development EAFRD investment - private beneficiaries	2015	Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00 %	EUR	- 639,69	- 199,58	- 440,11
	Rural Development EAFRD Leader	2015	Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00 %	EUR	- 264,48	- 82,52	- 181,96
	Rural Development EAFRD investment - private beneficiaries	2016	Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00 %	EUR	- 30 407,39	0,00	- 30 407,39
	Rural Development EAFRD Leader	2016	Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00 %	EUR	- 253,80	0,00	- 253,80
	Rural Development EAFRD Measures with flat-rate support	2016	Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00 %	EUR	- 4 212,63	0,00	- 4 212,63

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2015	Performance of OTSC of sufficient quality	ONE OFF		EUR	- 64 128,03	- 1 000,40	- 63 127,63
	Rural Development EAFRD investment - private beneficiaries	2016	Performance of OTSC of sufficient quality	ONE OFF		EUR	- 41 890,44	0,00	- 41 890,44
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 7 but not SMR 8 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 144,27	0,00	- 144,27
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to the requirements of SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 79,81	0,00	- 79,81
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to the requirements of SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision	FLAT RATE	2,00 %	EUR	- 88,00	0,00	- 88,00
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 7 and SMR 8 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 84,04	0,00	- 84,04

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to combinations of SMRs - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 75,05	0,00	- 75,05
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to combinations of SMRs - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 73,91	0,00	- 73,91
	Cross-compliance	2016	CY 2015 - Beneficiaries subject to the requirements of SMR 8 only - No evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 400,38	0,00	- 400,38
	Cross-compliance	2017	CY 2016 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 8 and not subject to SMR7 - Deficient on-the-spot checks of animal-related SMRs and/or no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 465,51	0,00	- 465,51
	Cross-compliance	2018	CY 2017 - Beneficiaries subject to the requirements of SMR 6 and/or SMR 8 and not subject to SMR 7 - Deficient on-the-spot checks of animal-related SMRs and no evidence of adequate supervision procedures	FLAT RATE	2,00 %	EUR	- 445,90	0,00	- 445,90
					Total MT:	**EUR**	**- 143 653,33**	**- 1 282,50**	**- 142 370,83**
NL	Rural Development EAFRD Risk management	2016	Deficiency regarding active farmer status - impact on RD	ONE OFF		EUR	- 19 981,45	0,00	- 19 981,45
	Rural Development EAFRD measures subject to IACS	2018	LPIS and other weaknesses	ONE OFF		EUR	- 29 502,31	0,00	- 29 502,31

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2017	Weaknesses in the LPIS (EAFRD)	ONE OFF		EUR	- 805 547,41	0,00	- 805 547,41
					Total NL:	**EUR**	**- 855 031,17**	**0,00**	**- 855 031,17**
PT	Rural Development EAFRD forestry measures	2016	Double-financing between M8 (first afforestation) and EFA greening - FY 2016.	ONE OFF		EUR	- 45 335,01	- 166,16	- 45 168,85
	Rural Development EAFRD forestry measures	2017	Double-financing between M8 (first afforestation) and EFA greening - FY 2017.	ONE OFF		EUR	- 62 829,11	0,00	- 62 829,11
	Rural Development EAFRD forestry measures	2018	Double-financing between M8 (first afforestation) and EFA greening - FY 2018 + FY 2019	ONE OFF		EUR	- 64 068,90	0,00	- 64 068,90
	Rural Development EAFRD forestry measures	2019	Double-financing between M8 (first afforestation) and EFA greening - FY 2018 + FY 2019	ONE OFF		EUR	- 2 485,97	0,00	- 2 485,97
					Total PT:	**EUR**	**- 174 718,99**	**- 166,16**	**- 174 552,83**
RO	Certification	2017	Individual errors in EAFRD.	ONE OFF		EUR	- 54 870,22	0,00	- 54 870,22
					Total RO:	**EUR**	**- 54 870,22**	**0,00**	**- 54 870,22**
SE	Rural Development EAFRD investment - private beneficiaries	2015	1 KC - Selection and appraisal of projects applications	FLAT RATE	5,00 %	EUR	- 45 164,84	- 45 164,84	0,00

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	1 KC - Selection and appraisal of projects applications	FLAT RATE	5,00 %	EUR	- 3 966,68	0,00	- 3 966,68
	Rural Development EAFRD investment - private beneficiaries	2017	KC Appropriate checks to ensure that investment/project/application fulfil all eligibility criteria as laid down in the EU legislation and the eligibility criteria as laid down in the RDP of the Member State or region (M04.4)	ONE OFF		EUR	- 15 197,09	0,00	- 15 197,09
	Rural Development EAFRD investment - private beneficiaries	2018	KC Appropriate checks to ensure that investment/project/application fulfil all eligibility criteria as laid down in the EU legislation and the eligibility criteria as laid down in the RDP of the Member State or region (M04.4)	ONE OFF		EUR	- 21 238,15	0,00	- 21 238,15
	Rural Development EAFRD investment - private beneficiaries	2015	Selection and appraisal of projects/ applications (M121)	FLAT RATE	5,00 %	EUR	- 9 197,44	- 9 197,44	0,00
	Rural Development EAFRD investment - private beneficiaries	2016	Selection and appraisal of projects/ applications (M121)	FLAT RATE	5,00 %	EUR	- 300,26	- 300,26	0,00
	Rural Development EAFRD investment - private beneficiaries	2016	Transitional expenditure (M121)	FLAT RATE	5,00 %	EUR	- 185,67	0,00	- 185,67

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	Transitional expenditure (M216)	FLAT RATE	5,00 %	EUR	- 949,82	0,00	- 949,82
	Rural Development EAFRD investment - private beneficiaries	2016	weakness in reasonableness of costs to be covered by public procurement procedures (M216)	FLAT RATE	5,00 %	EUR	- 3 685,07	0,00	- 3 685,07
	Rural Development EAFRD measures subject to IACS	2017	Weakness in the key control in respect of the administrative checks to establish access to the aid claimed regarding active farmer status CY2016	ESTIMATED BY PERCENTAGE	0,58 %	EUR	- 1 824,63	0,00	- 17 824,63
					Total SE:	**EUR**	**- 117 709,65**	**- 54 662,54**	**- 63 047,11**
SK	Rural Development EAFRD forestry measures	2016	M8.3 and M8.4: deficiency in key control 'Selection and appraisal of projects' - CY2015 and 2016 - FY2016 and 2017	FLAT RATE	5,00 %	EUR	- 214 806,09	- 168 268,94	- 46 537,15
	Rural Development EAFRD forestry measures	2017	M8.3 and M8.4: deficiency in key control 'Selection and appraisal of projects' - CY2015 and 2016 - FY2016 and 2017	FLAT RATE	5,00 %	EUR	-1 326 332,65	0,00	-1 326 332,65
					Total SK:	**EUR**	**-1 541 138,74**	**- 168 268,94**	**-1 372 869,80**

Currency	Amount	Deductions	Financial Impact
EUR	-15 125 090,05	-3 382 519,21	-11 742 570,84