COMMISSION IMPLEMENTING DECISION (EU) 2020/201

of 12 February 2020

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

(notified under document C(2020) 541)

(Only the Czech, Danish, French, German, Greek, Hungarian, Italian, Polish, Portuguese, 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 twenty-four months before the Commission's written notification of the results of the verifications to the Member States.

(6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.

(7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in a summary report on the subject ([2]).

(8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 30 November 2019,

([1]) OJ L 347, 20.12.2013, p. 549.
([2]) Ares(2020)392485

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 Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, Hungary, the Republic of Austria, the Republic of Poland, the Portuguese Republic and the Kingdom of Sweden.

Done at Brussels, 12 February 2020.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

ANNEX

Decision: 62

Budget Item: 0 5 0 2 0 8 1 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Fruit and Vegetables - Pre-recognised Producer Groups	2017	Lifting of suspension of monthly payments made to Poland (EAGF) - Commission Decision C (2016)2050 of 7 April 2016 and Commission Decision C(2017)2104 of 4 April 2017 - Period from 16 October 2016 to 15 October 2017	ONE OFF		EUR	0,00	- 3 007 191,14	3 007 191,14
	Fruit and Vegetables - Pre-recognised Producer Groups	2016	Lifting of suspension of monthly payments made to Poland (EAGF) - Commission Decision C (2016)2050 of 7 April 2016 - Period from 1 March 2016 to 15 October 2016	ONE OFF		EUR	0,00	- 9 356 312,09	9 356 312,09
					Total PL:	**EUR**	**0,00**	**- 12 363 503,23**	**12 363 503,23**

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 12 363 503,23	12 363 503,23

Budget Item: 0 5 0 3 0 1 0 7

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2016	Lifting of suspension of monthly payments made to France (EAGF) - Commission Decision C (2016)4287 du 12 juillet 2016	ONE OFF		EUR	0,00	- 10 499 112,70	10 499 112,70
					Total FR:	**EUR**	**0,00**	**- 10 499 112,70**	**10 499 112,70**

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 10 499 112,70	10 499 112,70

Budget Item: 0 5 0 3 0 1 1 0

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2016	Lifting of suspension of monthly payments made to France (EAGF) - Commission Decision C (2016)4287 du 12 juillet 2016	ONE OFF		EUR	0,00	- 101 753 593,01	101 753 593,01
					Total FR:	**EUR**	**0,00**	**- 101 753 593,01**	**101 753 593,01**

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 101 753 593,01	101 753 593,01

Budget Item: 0 5 0 3 0 1 1 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2016	Lifting of suspension of monthly payments made to France (EAGF) - Commission Decision C (2016)4287 du 12 juillet 2016	ONE OFF		EUR	0,00	- 61 833 996,81	61 833 996,81
					Total FR:	**EUR**	**0,00**	**- 61 833 996,81**	**61 833 996,81**

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 61 833 996,81	61 833 996,81

Budget Item: 0 5 0 3 0 1 1 3

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
FR	Decoupled Direct Aids	2016	Lifting of suspension of monthly payments made to France (EAGF) - Commission Decision C (2016)4287 du 12 juillet 2016	ONE OFF		EUR	0,00	- 1 316 652,56	1 316 652,56
					Total FR:	**EUR**	**0,00**	**- 1 316 652,56**	**1 316 652,56**

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 1 316 652,56	1 316 652,56

Budget Item: 6 7 0 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and EAFRD population	ONE OFF		EUR	- 411 336,74	0,00	- 411 336,74
					Total AT:	**EUR**	**- 411 336,74**	**0,00**	**- 411 336,74**
CZ	Fruit and Vegetables - Operational programmes incl withdrawals	2016	one off correction to unduly recognized POs FY 2016	ONE OFF		EUR	- 1 336 232,52	0,00	- 1 336 232,52
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	one off to unduly recognized POs FY 2017	ONE OFF		EUR	- 1 566 325,02	0,00	- 1 566 325,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	one off to unduly recognized POs FY 2018	ONE OFF		EUR	- 34 770,46	0,00	- 34 770,46
					Total CZ:	**EUR**	**- 2 937 328,00**	**0,00**	**- 2 937 328,00**
DE	Fruit and Vegetables - Operational programmes incl withdrawals	2015	Deficiencies in the control of the Value of Marketed Production OP 2014	FLAT RATE	5,00%	EUR	- 100 404,77	0,00	- 100 404,77
	Fruit and Vegetables - Operational programmes incl withdrawals	2016	Deficiencies in the control of the Value of Marketed Production OP 2015	FLAT RATE	5,00%	EUR	- 85 635,62	0,00	- 85 635,62
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Deficiencies in the control of the Value of Marketed Production OP 2016	FLAT RATE	5,00%	EUR	- 76 662,25	0,00	- 76 662,25
					Total DE:	**EUR**	**- 262 702,64**	**0,00**	**- 262 702,64**
DK	Certification	2017	Nominal amount of errors found during the substantive testing of EAGF	ONE OFF		EUR	- 10 129,49	0,00	- 10 129,49
					Total DK:	**EUR**	**- 10 129,49**	**0,00**	**- 10 129,49**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Cross-compliance	2016	CY 2015	FLAT RATE	5,00%	EUR	- 169 794,89	- 13 977,99	- 155 816,90
	Cross-compliance	2017	CY 2015	FLAT RATE	5,00%	EUR	- 957,97	0,00	- 957,97
	Cross-compliance	2018	CY 2015	FLAT RATE	5,00%	EUR	- 250,07	0,00	- 250,07
	Cross-compliance	2017	CY 2016	FLAT RATE	5,00%	EUR	- 269 132,59	- 18 054,67	- 251 077,92
	Cross-compliance	2018	CY 2016	FLAT RATE	5,00%	EUR	- 95,10	0,00	- 95,10
	Cross-compliance	2018	CY 2017	FLAT RATE	5,00%	EUR	- 299 854,12	0,00	- 299 854,12
					Total ES:	**EUR**	**- 740 084,74**	**- 32 032,66**	**-708 052,08**
FR	Certification	2017	Errors linked to recoveries - FY2017	ONE OFF		EUR	- 63 689,58	0,00	- 63 689,58
	Decoupled Direct Aids	2016	Weaknesses OTSC - affecting greening. In relation to the suspension of monthly payments (Commission Decision C(2016) 4287 of 12 July 2016)	ONE OFF		EUR	- 729 462,41	- 693,01	- 728 769,40
	Voluntary Coupled Support Area Based	2016	Weaknesses OTSC - VCS - Area based	ONE OFF		EUR	- 237 100,13	- 225,25	- 236 874,88
	Decoupled Direct Aids	2016	Weakness in SIPA-RPG. In relation to the suspension of monthly payments (Commission Decision C(2016) 4287 of 12 July 2016)	ONE OFF		EUR	- 39 267 880,66	- 35 071,94	- 39 232 808,72
					Total FR:	**EUR**	**- 40 298 132,78**	**- 35 990,20**	**- 40 262 142,58**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Fruit and Vegetables - Pre-recognised Producer Groups	2016	FY 2016 Deficiencies in the control system of aid to Producer Groups in the Fruit and vegetables sector. In relation to the suspension of monthly payments (Commission Decision C(2016) 2050 of 7 April 2016)	FLAT RATE	15,00%	EUR	- 9 176 945,14	0,00	- 9 176 945,14
	Fruit and Vegetables - Pre-recognised Producer Groups	2017	FY 2017 Deficiencies in the control system of aid to Producer Groups in the Fruit and vegetables sector. In relation to the suspension of monthly payments (Commission Decisions C(2016) 2050 of 7 April 2016 and C(2017) 2104 of 4 April 2017)	FLAT RATE	10,00%	EUR	- 1 202 876,46	- 67 115,12	- 1 135 761,34
	Clearance of Accounts - Financial Clearance	2016	Reduction in payments - payment deadlines - R.1306/13, Art.40; R.907/14, Art.5 - 2016	ONE OFF		EUR	- 361 842,05	0,00	- 361 842,05
					Total PL:	**EUR**	**- 10 741 663,65**	**- 67 115,12**	**- 10 674 548,53**
PT	Entitlements	2016	2.1 Active farmer provision_CY2015	ONE OFF		EUR	- 10 209,04	- 195,19	- 10 013,85
	Decoupled Direct Aids	2016	2.1 Active farmer provision_impact greening_CY2015	ONE OFF		EUR	- 6 274,86	- 65,71	- 6 209,15
	Other Direct Aid - Article 68-72 of Reg.73/2009	2015	2.2 Performance of OTSC's in the number required_CY2014	FLAT RATE	3,00%	EUR	- 147 181,68	- 936,58	- 146 245,10

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Other Direct Aid - Bovines	2015	2.3 Non-application of sanction in case of late notification_CY2014	ONE OFF		EUR	- 69 563,00	- 347,82	- 69 215,18
	Voluntary Coupled Support	2016	2.3 Non-application of sanction in case of late notification_CY2015	ONE OFF		EUR	- 466 412,00	- 2 332,06	- 464 079,94
	Voluntary Coupled Support	2017	2.3 Non-application of sanction in case of late notification_CY2016 (M1)	ONE OFF		EUR	- 487 776,00	0,00	- 487 776,00
	Voluntary Coupled Support	2017	2.3 Non-application of sanction in case of late notification_CY2016 (M3)	ONE OFF		EUR	- 102 997,00	0,00	- 102 997,00
	Entitlements	2016	2.4.1 Correct allocation to young farmers and farmers commencing their agricultural activity_CY2015	ONE OFF		EUR	- 463 133,49	- 8 854,97	- 454 278,52
	Decoupled Direct Aids	2016	2.4.1 Correct allocation to young farmers and farmers commencing their agricultural activity_Greening impact_CY2015	ONE OFF		EUR	- 285 323,92	- 2 987,92	- 282 336,00
	Entitlements	2016	2.4.2 Correct allocation to farmers to prevent land from being abandoned_BPS_CY2015	ONE OFF		EUR	- 84 178,23	- 1 609,46	- 82 568,77
	Entitlements	2017	2.4.2 Correct allocation to farmers to prevent land from being abandoned_BPS_CY2016	ONE OFF		EUR	- 91 716,92	0,00	- 91 716,92
	Decoupled Direct Aids	2016	2.4.2 Correct allocation to farmers to prevent land from being abandoned_Greening CY2015	ONE OFF		EUR	- 53 777,14	- 563,16	- 53 213,98

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	2.4.2 Correct allocation to farmers to prevent land from being abandoned_Greening CY2016	ONE OFF		EUR	- 58 591,73	0,00	- 58 591,73
	Decoupled Direct Aids	2016	2.4.2 Correct allocation to farmers to prevent land from being abando-ned_SFS_CY2015	ONE OFF		EUR	- 127 201,18	0,00	- 127 201,18
	Decoupled Direct Aids	2017	2.4.2 Correct allocation to farmers to prevent land from being abando-ned_SFS_CY2016	ONE OFF		EUR	- 98 325,00	0,00	- 98 325,00
					Total PT:	**EUR**	**- 2 552 661,19**	**- 17 892,87**	**- 2 534 768,32**
SE	Cross- compliance	2016	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 6 612 878,79	0,00	- 6 612 878,79
	Cross-compliance	2017	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 27 446,29	0,00	- 27 446,29
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 5 821,85	0,00	- 5 821,85

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2017	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2016	FLAT RATE	10,00%	EUR	- 6 751 087,48	0,00	- 6 751 087,48
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2016	FLAT RATE	10,00%	EUR	- 104 438,34	0,00	- 104 438,34
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2017	FLAT RATE	10,00%	EUR	- 6 668 962,54	0,00	- 6 668 962,54
	Decoupled Direct Aids	2012	Weakness in the RA - RS 2011	ONE OFF		EUR	- 992 723,60	- 1 330,29	- 991 393,31
	Decoupled Direct Aids	2013	Weakness in the RA - RS 2012	ONE OFF		EUR	- 2 189 695,95	0,00	- 2 189 695,95
	Decoupled Direct Aids	2014	Weakness in the RA - RS 2013	ONE OFF		EUR	- 1 705 908,80	0,00	- 1 705 908,80
					Total SE:	**EUR**	**- 25 058 963,64**	**- 1 330,29**	**- 25 057 633,35**

Currency	Amount	Deductions	Financial Impact
EUR	- 83 013 002,87	- 154 361,14	- 82 858 641,73

Budget Item: 6 7 1 1

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and EAFRD population	ONE OFF		EUR	- 128,52	0,00	- 128,52
					Total AT:	**EUR**	**- 128,52**	**0,00**	**- 128,52**
DE	Rural Development EAFRD Risk management	2016	deficiency in key control - eligibility of expenditure	ONE OFF		EUR	- 600 000,00	0,00	- 600 000,00
	Rural Development EAFRD Risk management	2017	deficiency in key control - eligibility of expenditure	ONE OFF		EUR	- 500 000,00	0,00	- 500 000,00
	Clearance of Accounts - Financial Clearance	2018	Random errors in EAFRD non-IACS population	ONE OFF		EUR	- 81 017,97	0,00	- 81 017,97
					Total DE:	**EUR**	**- 1 181 017,97**	**0,00**	**- 1 181 017,97**
DK	Certification	2017	Difference between MLE calculated by Danish authorities on 15/02 report and MLE calculated by DGAGRI	ONE OFF		EUR	- 19 987,77	0,00	- 19 987,77
	Certification	2017	Extrapolated error from reasonableness of costs additional testing	ONE OFF		EUR	- 116 031,99	0,00	- 116 031,99
	Rural Development EAFRD Knowledge and innovation	2016	RD1/2018/802/DK: adequate controls on payment claims from 14/6/2016 - 15/10/2016	FLAT RATE	5,00%	EUR	- 54 991,30	0,00	- 54 991,30
	Rural Development EAFRD Knowledge and innovation	2017	RD1/2018/802/DK: adequate controls on payment claims FY2017-FY2018	FLAT RATE	5,00%	EUR	- 396 460,44	0,00	- 396 460,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Knowledge and innovation	2018	RD1/2018/802/DK: adequate controls on payment claims FY2017-FY2018	FLAT RATE	5,00%	EUR	- 35 194,32	0,00	- 35 194,32
	Certification	2017	Underpayments	ONE OFF		EUR	- 21 504,51	0,00	- 21 504,51
					Total DK:	**EUR**	**- 644 170,33**	**0,00**	**- 644 170,33**
ES	Rural Development EAFRD forestry measures	2016	Absence of appropriate checks on double financing (Measure 8) – claim years 2015, 2016 and 2017	ONE OFF		EUR	- 126 309,76	- 1,98	- 126 307,78
	Rural Development EAFRD forestry measures	2017	Absence of appropriate checks on double financing (Measure 8) – claim years 2015, 2016 and 2017	ONE OFF		EUR	- 129 306,83	0,00	- 129 306,83
	Rural Development EAFRD forestry measures	2018	Absence of appropriate checks on double financing (Measure 8) – claim years 2015, 2016 and 2017	ONE OFF		EUR	- 108 473,76	0,00	- 108 473,76
	Rural Development EAFRD Measures with flat-rate support	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES01 (Andalucia) - Flat rate	ONE OFF		EUR	- 11 325,94	0,00	- 11 325,94
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES01 (Andalucia) - Forestry	ONE OFF		EUR	- 2 213 124,99	0,00	- 2 213 124,99
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES01 (Andalucia) - Private	ONE OFF		EUR	- 8 836 252,87	0,00	- 8 836 252,87

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES01 (Andalucia) - Public	ONE OFF		EUR	- 1 392 363,55	0,00	- 1 392 363,55
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES02 (Aragon) - Forestry	ONE OFF		EUR	- 4 817,72	0,00	- 4 817,72
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES02 (Aragon) - Forestry	ONE OFF		EUR	- 3 840,31	0,00	- 3 840,31
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES02 (Aragon) - Private	ONE OFF		EUR	- 10 149,21	0,00	- 10 149,21
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES02 (Aragon) - Private	ONE OFF		EUR	- 16 101,35	0,00	- 16 101,35
	Rural Development EAFRD Risk management	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES02 (Aragon) - Risk management	ONE OFF		EUR	- 61 836,72	0,00	- 61 836,72
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES03 (Asturias) - Forestry	ONE OFF		EUR	- 13 764,12	0,00	- 13 764,12

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES03 (Asturias) - Forestry	ONE OFF		EUR	- 31 023,61	0,00	- 31 023,61
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES03 (Asturias) - Private	ONE OFF		EUR	- 1 394,87	0,00	- 1 394,87
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES03 (Asturias) - Private	ONE OFF		EUR	- 240,90	0,00	- 240,90
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES05 (Canarias) - Forestry	ONE OFF		EUR	- 111 840,20	0,00	- 111 840,20
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES05 (Canarias) - Private	ONE OFF		EUR	- 102 836,23	0,00	- 102 836,23
	Rural Development EAFRD investment - public beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES05 (Canarias) - Public	ONE OFF		EUR	- 68 847,23	0,00	- 68 847,23
	Rural Development EAFRD investment - public beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES05 (Canarias) - Public	ONE OFF		EUR	- 5 062,14	0,00	- 5 062,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES06 (Cantabria) - Forestry	ONE OFF		EUR	- 11 758,61	0,00	- 11 758,61
	Rural Development EAFRD investment - public beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES06 (Cantabria) - Public	ONE OFF		EUR	- 210,72	0,00	- 210,72
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES07 (Castilla La Mancha) - Private	ONE OFF		EUR	- 10 211,08	0,00	- 10 211,08
	Rural Development EAFRD investment - public beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES07 (Castilla La Mancha) - Public	ONE OFF		EUR	- 965 059,79	0,00	- 965 059,79
	Rural Development EAFRD investment - public beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES08 (Castilla y León)	ONE OFF		EUR	- 9 893,19	0,00	- 9 893,19
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES08 (Castilla y León) - Private	ONE OFF		EUR	- 323 577,68	- 38,46	- 323 539,22
	Rural Development EAFRD investment - public beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES14 (Navarra)	ONE OFF		EUR	- 80,60	0,00	- 80,60

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES14 (Navarra) - Private	ONE OFF		EUR	- 9 354,11	0,00	- 9 354,11
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES14 (Navarra) - Private	ONE OFF		EUR	- 34 956,17	0,00	- 34 956,17
	Rural Development EAFRD investment - public beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES16 (Rioja)	ONE OFF		EUR	- 495,23	0,00	- 495,23
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES16 (Rioja) - Forestry	ONE OFF		EUR	- 1 866,91	0,00	- 1 866,91
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs in ES17 (Valencia) - Forestry	ONE OFF		EUR	- 9 038,24	0,00	- 9 038,24
	Rural Development EAFRD Knowledge and innovation	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES01 (Andalucia) - Knowldege and Innovation	ONE OFF		EUR	- 7 356,71	0,00	- 7 356,71

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES07 (Castilla-La Mancha) - Forestry	ONE OFF		EUR	- 1 360 319,51	0,00	- 1 360 319,51
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES07 (Castilla-La Mancha) - Forestry	ONE OFF		EUR	- 914 156,35	0,00	- 914 156,35
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES10 (Extremadura) - Forestry	ONE OFF		EUR	- 125 720,27	0,00	- 125 720,27
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES10 (Extremadura) - Private	ONE OFF		EUR	- 533 410,31	0,00	- 533 410,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES10 (Extremadura) - Private	ONE OFF		EUR	- 21 359,46	0,00	- 21 359,46
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES11 (Galicia) - Forestry	ONE OFF		EUR	- 50 628,33	0,00	- 50 628,33
	Rural Development EAFRD forestry measures	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES11 (Galicia) - Forestry	ONE OFF		EUR	- 20 607,65	0,00	- 20 607,65
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES11 (Galicia) - Private	ONE OFF		EUR	- 63 782,15	0,00	- 63 782,15
	Rural Development EAFRD investment - private beneficiaries	2017	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES11 (Galicia) - Private	ONE OFF		EUR	- 373 034,97	0,00	- 373 034,97

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES13 (Murcia) - Forestry	ONE OFF		EUR	- 76 520,85	0,00	- 76 520,85
	Rural Development EAFRD investment - private beneficiaries	2016	Calculated correction: absence of KC: Verification of Reasonableness of costs & weakness in KC: PP verification in ES13 (Murcia) - Private	ONE OFF		EUR	- 209 311,13	0,00	- 209 311,13
	Cross-compliance	2018	CY 2017	FLAT RATE	5,00%	EUR	- 5 227,07	0,00	- 5 227,07
	Rural Development EAFRD forestry measures	2016	Inappropriate evaluation of the reasonableness of costs using a comparison of different offers (Measure 227) - FY2016	FLAT RATE	5,00%	EUR	- 8 006,64	- 975,50	- 7 031,14
	Rural Development EAFRD measures subject to IACS	2016	Incorrect timing of the on-the-spot checks (Measures 10.1.4 and 10.1.6) - claim year 2015 / FY 2016	FLAT RATE	2,00%	EUR	- 2 486,63	0,00	- 2 486,63
	Rural Development EAFRD measures subject to IACS	2017	Incorrect timing of the on-the-spot checks (Measures 10.1.4 and 10.1.6) - claim year 2015 / FY2017	FLAT RATE	2,00%	EUR	- 2 561,40	0,00	- 2 561,40
	Rural Development EAFRD measures subject to IACS	2018	Incorrect timing of the on-the-spot checks (Measures 10.1.4 and 10.1.6) - claim year 2015 /FY2018	FLAT RATE	2,00%	EUR	- 2 484,34	0,00	- 2 484,34
	Rural Development EAFRD measures subject to IACS	2017	No livestock headcount or assessment during the on-the-spot checks (Measure 13) - CY 2016 / FY2017	ESTIMATED BY PERCENTAGE	1,46%	EUR	- 97 169,24	0,00	- 97 169,24

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2016	No livestock headcount or assessment during the on-the-spot checks (Measures 211, 212 and 13) - CY 2015 / FY2016	ESTIMATED BY PERCENTAGE	1,46%	EUR	- 100 060,20	0,00	- 100 060,20
					Total ES:	**EUR**	**- 18 599 617,85**	**- 1 015,94**	**- 18 598 601,91**
FR	Certification	2017	Errors linked to expenditure - FY2017	ONE OFF		EUR	- 22 802,68	0,00	- 22 802,68
	Rural Development EAFRD measures subject to IACS	2017	Known financial error - IACS population - FY2017	ONE OFF		EUR	- 1 517,58	0,00	- 1 517,58
	Rural Development EAFRD measures subject to IACS	2017	Most likely error - IACS population - FY2017	ESTIMATED BY AMOUNT		EUR	- 272 351,78	0,00	- 272 351,78
	Certification	2017	Most likely error - non-IACS population - FY2017	ESTIMATED BY AMOUNT		EUR	- 254 050,04	0,00	- 254 050,04
					Total FR:	**EUR**	**- 550 722,08**	**0,00**	**- 550 722,08**
GR	Rural Development EAFRD Investment - private beneficiaries	2014	”Appropriate evaluation of the reasonableness of costs using a suitable evaluation system”	FLAT RATE	5,00%	EUR	- 11 576,75	- 11 576,75	0,00
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	”Appropriate evaluation of the reasonableness of costs using a suitable evaluation system”	FLAT RATE	5,00%	EUR	- 18 169,56	- 18 169,56	0,00
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2013	”Appropriate evaluation of the reasonableness of costs using a suitable evaluation system”	FLAT RATE	5,00%	EUR	- 12 381,57	- 12 381,57	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2016	Key control "Appropriate evaluation of the reasonableness of costs using a suitable evaluation system, such as reference costs, a comparison of different offers, or an evaluations committee	FLAT RATE	5,00%	EUR	- 1 086 763,06	0,00	- 1 086 763,06
	Rural Development EAFRD investment - private beneficiaries	2017	Key control "Appropriate evaluation of the reasonableness of costs using a suitable evaluation system, such as reference costs, a comparison of different offers, or an evaluations committee	FLAT RATE	5,00%	EUR	- 554 918,10	0,00	- 554 918,10
	Rural Development EAFRD investment - private beneficiaries	2016	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	5,00%	EUR	- 123 337,10	0,00	- 123 337,10
	Rural Development EAFRD investment - private beneficiaries	2017	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	5,00%	EUR	- 993 611,51	0,00	- 993 611,51
	Rural Development EAFRD investment - private beneficiaries	2018	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	10,00%	EUR	- 672 537,33	0,00	- 672 537,33
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2011	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	10,00%	EUR	- 13 840,39	- 6 920,19	- 6 920,20
	Rural Development EAFRD Axis 1+3 - Investment orientated measures (2007-2013)	2012	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	10,00%	EUR	- 18 158,25	- 18 158,25	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2016	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	5,00%	EUR	- 679 818,83	0,00	- 679 818,83
	Rural Development EAFRD investment - private beneficiaries	2016	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	10,00%	EUR	- 2 287 432,29	0,00	- 2 287 432,29
	Rural Development EAFRD investment - public beneficiaries	2017	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	5,00%	EUR	- 521 536,28	0,00	- 521 536,28
	Rural Development EAFRD investment - private beneficiaries	2017	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	10,00%	EUR	- 2 409 223,60	0,00	- 2 409 223,60
	Rural Development EAFRD investment - public beneficiaries	2018	Key control "appropriate procedures for the selection and appraisal of projects or applications"	FLAT RATE	5,00%	EUR	- 95 746,91	0,00	- 95 746,91
	Rural Development EAFRD investment - private beneficiaries	2018	Key control "appropriate procedures for the selection and appraisal of projects or applications" and key control "Appropriate evaluation of the reasonableness of costs using a suitable evaluation system"	FLAT RATE	5,00%	EUR	- 158 557,32	0,00	- 158 557,32
					Total GR:	**EUR**	**- 9 657 608,85**	**- 67 206,32**	**- 9 590 402,53**
HU	Rural Development EAFRD Leader	2015	absence of appropriate procedures for the selection and appraisal of projects or applications Leader M 411, 412 and 413 and M 19 transitional arrangements	FLAT RATE	5,00%	EUR	- 76 289,54	0,00	- 76 289,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD Leader	2016	absence of appropriate procedures for the selection and appraisal of projects or applications Leader M 411, 412 and 413 and M 19 transitional arrangements	FLAT RATE	5,00%	EUR	- 378 156,47	0,00	- 378 156,47
	Rural Development EAFRD Leader	2017	absence of appropriate procedures for the selection and appraisal of projects or applications Leader M 411, 412 and 413 and M 19 transitional arrangements	FLAT RATE	5,00%	EUR	- 529,03	0,00	- 529,03
	Rural Development EAFRD Measures with flat-rate support	2016	Appropriate checks to ensure that the applicant fulfil all eligibility criteria of the aid scheme	FLAT RATE	5,00%	EUR	- 19 458,44	0,00	- 19 458,44
	Rural Development EAFRD Measures with flat-rate support	2017	Appropriate checks to ensure that the applicant fulfil all eligibility criteria of the aid scheme	FLAT RATE	5,00%	EUR	- 12 518,38	0,00	- 12 518,38
	Rural Development EAFRD Measures with flat-rate support	2017	Appropriate checks to ensure that the applicant fulfil all eligibility criteria of the aid scheme and/or support measure Producer Groups	ONE OFF		EUR	- 1 372 285,85	0,00	- 1 372 285,85
					Total HU:	**EUR**	**- 1 859 237,71**	**0,00**	**- 1 859 237,71**
IT	Rural Development EAFRD investment - private beneficiaries	2017	FY 2017-2018 - Measure 4.1 - Flat Rate 3% - Reasonableness of costs	FLAT RATE	3,00%	EUR	- 9 387,12	0,00	- 9 387,12
	Rural Development EAFRD investment - private beneficiaries	2018	FY 2017-2018 - Measure 4.1 - Flat Rate 3% - Reasonableness of costs	FLAT RATE	3,00%	EUR	- 57 352,08	0,00	- 57 352,08

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2019	FY 2019 - Measure 4.1 - Flat Rate 3% - Reasonableness of costs	FLAT RATE	3,00%	EUR	- 38 152,27	0,00	- 38 152,27
					Total IT:	**EUR**	**- 104 891,47**	**0,00**	**- 104 891,47**
SE	Cross-compliance	2016	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 1 104 587,88	0,00	- 104 587,88
	Cross-compliance	2017	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 82 455,77	0,00	- 82 455,77
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2015	FLAT RATE	10,00%	EUR	- 46 827,61	0,00	- 46 827,61
	Cross-compliance	2016	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2016	FLAT RATE	10,00%	EUR	- 655 745,46	0,00	- 655 745,46
	Cross-compliance	2017	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2016	FLAT RATE	10,00%	EUR	- 499 167,69	0,00	- 499 167,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2016	FLAT RATE	10,00%	EUR	- 92 001,66	0,00	- 92 001,66
	Cross-compliance	2018	Insufficient number of on-the-spot checks - Deficient scope and quality of on-the-spot checks - Non-application of sanctions - CY 2017	FLAT RATE	10,00%	EUR	- 1 179 493,71	0,00	- 1 179 493,71
					Total SE:	**EUR**	**- 3 660 279,78**	**0,00**	**- 3 660 279,78**

Currency	Amount	Deductions	Financial Impact
EUR	- 36 257 674,56	- 68 222,26	- 36 189 452,30