DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2020/859

of 16 June 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) 3609)

(Only the Bulgarian, Croatian, Czech, Danish, Dutch, English, French, German, Greek, Italian, Lithuanian, Polish, Romanian, Slovak, Slovenian and Spanish texts are authentic)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1306/2013 of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ([1]), and in particular Article 52 thereof, in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) In accordance with Article 52 of Regulation (EU) No 1306/2013 the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.

(2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.

(3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed.

(4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGF and the EAFRD.

(5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

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

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

([1]) OJ L 347, 20.12.2013, p. 549.
([2]) Ares(2020)2639588.

(8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 31 March 2020,

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 Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Lithuania, the Kingdom of the Netherlands, the Republic of Poland, Romania, the Republic of Slovenia, the Slovak Republic and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 16 June 2020.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

ANNEX

Decision: 63

Budget Item: 05040501

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
DE	Rural Development EAFRD Risk management	2016	Reimbursement linked to FC published in ad hoc decision 62	ONE OFF		EUR	150 000,00	0,00	150 000,00
					Total DE:	**EUR**	**150 000,00**	**0,00**	**150 000,00**

Currency	Amount	Deductions	Financial Impact
EUR	150 000,00	0,00	150 000,00

Budget Item: 05046001

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CZ	Rural Development EAFRD measures subject to IACS	2017	Reimbursement following judgment in case T-509/18	FLAT RATE	5,00%	EUR	144 617,10	0,00	144 617,10
	Rural Development EAFRD measures subject to IACS	2018	Reimbursement following judgment in case T-509/18	FLAT RATE	5,00%	EUR	6 499,55	0,00	6 499,55

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2017	Reimbursement following judgment in case T-8/20	FLAT RATE	5,00%	EUR	14 191,54	0,00	14 191,54
	Rural Development EAFRD measures subject to IACS	2018	Reimbursement following judgment in case T-8/20	FLAT RATE	5,00%	EUR	15 511,62	0,00	15 511,62
	Rural Development EAFRD measures subject to IACS	2019	Reimbursement following judgment in case T-8/20	FLAT RATE	5,00%	EUR	5 405,86	0,00	5 405,86
					Total CZ:	**EUR**	**186 225,67**	**0,00**	**186 225,67**
DE	Rural Development EAFRD Risk management	2017	Reimbursement linked to FC published in ad hoc decision 62	ONE OFF		EUR	53 750,00	0,00	53 750,00
					Total DE:	**EUR**	**53 750,00**	**0,00**	**53 750,00**

Currency	Amount	Deductions	Financial Impact
EUR	239 975,67	0,00	239 975,67

Budget Item: 05070107

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BE	Irregularities	2012	Reimbursement following judgment in case T-287/16RENV	ONE OFF		EUR	9 601 619,00	0,00	9 601 619,00
					Total BE:	**EUR**	**9 601 619,00**	**0,00**	**9 601 619,00**
BG	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and reimbursement due to double recovery	ONE OFF		EUR	238 474,09	0,00	238 474,09
					Total BG:	**EUR**	**238 474,09**	**0,00**	**238 474,09**
GR	Decoupled Direct Aids	2010	Reimbursement following judgment in case C-252/18P	FLAT RATE	25,00%	EUR	85 534 291,54	10 905 970,63	74 628 320,91
	Decoupled Direct Aids	2011	Reimbursement following judgment in case C-252/18P	FLAT RATE	25,00%	EUR	96 766 888,08	0,00	96 766 888,08
	Decoupled Direct Aids	2012	Reimbursement following judgment in case C-252/18P	FLAT RATE	25,00%	EUR	97 222 743,23	0,00	97 222 743,23
					Total GR:	**EUR**	**279 523 922,85**	**10 905 970,63**	**268 617 952,22**

Currency	Amount	Deductions	Financial Impact
EUR	289 364 015,94	10 905 970,63	278 458 045,31

Budget Item: 6701

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Certification	2017	Non-respect of the payment deadlines for the School Fruit Scheme- EAGF NIACS	ONE OFF		EUR	- 101 055,76	0,00	- 101 055,76
					Total BG:	**EUR**	**- 101 055,76**	**0,00**	**- 101 055,76**
CY	Decoupled Direct Aids	2019	Greening payment CY 2018	ONE OFF		EUR	- 1 589,93	0,00	- 1 589,93
	Decoupled Direct Aids	2017	Greening payment/ Performance of on-the-spot checks of sufficient quality, Correct calculation of the aid including administrative reductions and penalties CY 2016/ Performance of on-the-spot checks of sufficient quantity CY 2015 -2016	ONE OFF		EUR	- 78 945,58	0,00	- 78 945,58
	Decoupled Direct Aids	2018	Greening payment/ Performance of on-the-spot checks of sufficient quality, Correct calculation of the aid including administrative reductions and penalties CY 2017/ Performance of on-the-spot checks to the sufficient number	ONE OFF		EUR	- 39 360,36	0,00	- 39 360,36
	Decoupled Direct Aids	2019	SAPS 2018	ONE OFF		EUR	- 1 529,16	0,00	- 1 529,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	SAPS/ Performance of on-the-spot checks of sufficient quality, Correct calculation of the aid including administrative reductions and penalties CY 2016 - recoveries covering CY 2012 -2016	ONE OFF		EUR	- 163 717,35	0,00	- 163 717,35
	Decoupled Direct Aids	2018	SAPS/ Correct calculation of the aid including administrative reductions and penalties CY 2017	ONE OFF		EUR	- 8 895,31	0,00	- 8 895,31
	Voluntary Coupled Support Area Based	2017	VCS/ Performance of on-the-spot checks of sufficient quality-Targeting risky farmers in the risk analysis CY 2016	ONE OFF		EUR	- 53 690,80	0,00	- 53 690,80
	Decoupled Direct Aids	2019	YFS CY2018	ONE OFF		EUR	- 67,36	0,00	- 67,36
	Decoupled Direct Aids	2017	YFS/ Performance of on-the-spot checks of sufficient quality, Correct calculation of the aid including administrative reductions and penalties CY 2015- 2016	ONE OFF		EUR	- 5 957,20	0,00	- 5 957,20

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2018	YFS/ Performance of on-the-spot checks of sufficient quality, Correct calculation of the aid including administrative reductions and penalties CY 2017	ONE OFF		EUR	- 3 254,37	0,00	- 3 254,37
					Total CY:	**EUR**	**- 357 007,42**	**0,00**	**- 357 007,42**
DE	Clearance of Accounts - Financial Clearance	2018	Differences in debts' reconciliation EAGF	ONE OFF		EUR	- 4 146,65	0,00	- 4 146,65
	Clearance of Accounts - Financial Clearance	2018	individual errors EAGF	ONE OFF		EUR	- 11 417,87	0,00	- 11 417,87
	Clearance of Accounts - Financial Clearance	2018	Individual errors EAGF	ONE OFF		EUR	- 37 171,51	0,00	- 37 171,51
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE03 - claim year 2015	ONE OFF		EUR	- 237 834,00	0,00	- 237 834,00
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE03 - claim year 2016	ONE OFF		EUR	- 199 169,67	0,00	- 199 169,67
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE03 - claim year 2017	ONE OFF		EUR	- 230 772,68	0,00	- 230 772,68
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE04 - claim year 2015	ONE OFF		EUR	-1 922 065,48	0,00	-1 922 065,48

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE04 - claim year 2016	ONE OFF		EUR	-1 875 440,40	0,00	-1 875 440,40
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE04 - claim year 2017	ONE OFF		EUR	-2 062 847,13	0,00	-2 062 847,13
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE07 - claim year 2015	ONE OFF		EUR	- 623 115,28	0,00	- 623 115,28
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE07 - claim year 2016	ONE OFF		EUR	- 307 953,88	0,00	- 307 953,88
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE07 - claim year 2017	ONE OFF		EUR	- 265 285,50	0,00	- 265 285,50
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE11 - claim year 2015	ONE OFF		EUR	- 265 671,21	0,00	- 265 671,21
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE11 - claim year 2016	ONE OFF		EUR	- 191 654,52	0,00	- 191 654,52

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE11 - claim year 2017	ONE OFF		EUR	- 145 382,85	0,00	- 145 382,85
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE12 - claim year 2015	ONE OFF		EUR	- 169 907,04	0,00	- 169 907,04
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE12 - claim year 2016	ONE OFF		EUR	- 145 885,59	0,00	- 145 885,59
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE12 - claim year 2017	ONE OFF		EUR	- 210 445,12	0,00	- 210 445,12
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE15 - claim year 2015	ONE OFF		EUR	- 698 756,67	0,00	- 698 756,67
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE15 - claim year 2016	ONE OFF		EUR	- 594 052,90	0,00	- 594 052,90
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE15 - claim year 2017	ONE OFF		EUR	- 772 251,64	0,00	- 772 251,64

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE17 - claim year 2015	ONE OFF		EUR	- 78 901,22	0,00	- 78 901,22
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE17 - claim year 2016	ONE OFF		EUR	- 80 472,43	0,00	- 80 472,43
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE17 - claim year 2017	ONE OFF		EUR	- 123 593,45	0,00	- 123 593,45
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE18 - claim year 2015	ONE OFF		EUR	- 38 315,22	0,00	- 38 315,22
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE18 - claim year 2016	ONE OFF		EUR	- 32 740,70	0,00	- 32 740,70
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE18 - claim year 2017	ONE OFF		EUR	- 91 094,37	0,00	- 91 094,37
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE19 - claim year 2015	ONE OFF		EUR	- 476 321,83	0,00	- 476 321,83

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE19 - claim year 2016	ONE OFF		EUR	- 419 481,87	0,00	- 419 481,87
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE19 - claim year 2017	ONE OFF		EUR	- 625 786,66	0,00	- 625 786,66
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE20 - claim year 2015	ONE OFF		EUR	- 51 576,26	0,00	- 51 576,26
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE20 - claim year 2016	ONE OFF		EUR	- 68 342,32	0,00	- 68 342,32
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE20 - claim year 2017	ONE OFF		EUR	- 21 311,13	0,00	- 21 311,13
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE21 - claim year 2015	ONE OFF		EUR	- 175 037,41	0,00	- 175 037,41
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE21 - claim year 2016	ONE OFF		EUR	- 81 608,02	0,00	- 81 608,02

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE21 - claim year 2017	ONE OFF		EUR	- 70 608,02	0,00	- 70 608,02
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE23 - claim year 2015	ONE OFF		EUR	- 298 783,54	0,00	- 298 783,54
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE23 - claim year 2016	ONE OFF		EUR	- 263 146,73	0,00	- 263 146,73
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE23 - claim year 2017	ONE OFF		EUR	- 340 159,42	0,00	- 340 159,42
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - arable land with green cover - DE26 - claim year 2015	ONE OFF		EUR	- 986 326,13	0,00	- 986 326,13
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - arable land with green cover - DE26 - claim year 2016	ONE OFF		EUR	-1 007 155,07	0,00	-1 007 155,07
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - arable land with green cover - DE26 - claim year 2017	ONE OFF		EUR	-1 390 814,84	0,00	-1 390 814,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2016	non-correct determination of permanent grassland - year of sowing - DE03 - claim year 2015	ONE OFF		EUR	- 2 010,17	0,00	- 2 010,17
	Decoupled Direct Aids	2017	non-correct determination of permanent grassland - year of sowing - DE03 - claim year 2016	ONE OFF		EUR	- 36 900,10	0,00	- 36 900,10
	Decoupled Direct Aids	2018	non-correct determination of permanent grassland - year of sowing - DE03 - claim year 2017	ONE OFF		EUR	- 70 969,46	0,00	- 70 969,46
					Total DE:	**EUR**	**-17 802 683,96**	**0,00**	**-17 802 683,96**
DK	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF	ONE OFF		EUR	- 15 710,15	0,00	- 15 710,15
					Total DK:	**EUR**	**- 15 710,15**	**0,00**	**- 15 710,15**
ES	Wine - Investment	2016	absence of control over the reasonability of costs for investments 2016	FLAT RATE	5,00%	EUR	- 60 287,43	0,00	- 60 287,43
	Wine - Investment	2017	absence of control over the reasonability of costs for investments 2017	FLAT RATE	5,00%	EUR	- 46 018,71	- 14 713,79	- 31 304,92
	Wine - Investment	2018	absence of control over the reasonability of costs for investments 2018	FLAT RATE	5,00%	EUR	- 14 789,48	0,00	- 14 789,48
	Wine - Investment	2016	actions paid but not approved	ONE OFF		EUR	- 94 864,95	0,00	- 94 864,95

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Wine - Investment	2017	actions paid but not approved	ONE OFF		EUR	- 51 221,90	- 818,87	- 50 403,03
	Clearance of Accounts - Financial Clearance	2017	Errors in EAGF and EAFRD	ONE OFF		EUR	- 417,16	0,00	- 417,16
	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and EAFRD	ONE OFF		EUR	- 785 899,42	0,00	- 785 899,42
	Certification	2017	material errors found by the CB, EAGF IACs	ESTIMATED BY AMOUNT		EUR	- 50 588,85	- 202,07	- 50 386,78
	Certification	2017	Material errors found by the CB, EAGF non-IACs	ESTIMATED BY AMOUNT		EUR	-1 186 869,74	- 40,46	-1 186 829,28
					Total ES:	**EUR**	**-2 290 957,64**	**- 15 775,19**	**-2 275 182,45**
FR	Clearance of Accounts - Financial Clearance	2017	Erreurs 'Structurations de l'élevage' Erreurs 'Aides aux réseaux de référence' Créances Aide à la production de bananes	ONE OFF		EUR	- 99 395,58	0,00	- 99 395,58
	Certification	2017	Known error in Payment Delays (except for School Milk & fruit and generic promotion)	ONE OFF		EUR	-12 816 419,70	- 47 234,63	-12 769 185,07
	Certification	2016	Known error in Payment Delays for Fruit School	ONE OFF		EUR	- 825 143,89	- 15 376,27	- 809 767,62

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Clearance of Accounts - Financial Clearance	2018	Known errors in EAGF	ONE OFF		EUR	- 91 787,23	- 675,88	- 91 111,35
	Certification	2017	Known errors in EAGF Non-IACS	ONE OFF		EUR	- 695 695,49	- 5 159,98	- 690 535,51
	Certification	2017	Known errors in Payment Delays (only for school Milk and generic promotion)	ONE OFF		EUR	-1 736 528,82	0,00	-1 736 528,82
	Certification	2017	Known errors in receivables	ONE OFF		EUR	- 83 825,14	0,00	- 83 825,14
	Certification	2017	MLE in EAGF Non-IACS	ONE OFF		EUR	-7 947 694,73	- 31 464,66	-7 916 230,07
					Total FR:	**EUR**	**-24 296 490,58**	**- 99 911,42**	**-24 196 579,16**
GB	Clearance of Accounts - Financial Clearance	2018	CEB/2019/050/GB - Errors detected by the CB in EAGF and EAFRD	ONE OFF		EUR	- 160 580,94	- 7,11	- 160 573,83
	Certification	2016	CEB/2019/050/GB - Non-respect of payment deadlines CY2015	ONE OFF		EUR	-7 340 707,35	-7 340 707,35	0,00
	Certification	2017	Financial errors in substantive testing for EAGF	ONE OFF		EUR	- 8 366,25	0,00	- 8 366,25
	Clearance of Accounts - Financial Clearance	2017	Reductions due to non-respect of payment deadlines	ONE OFF		EUR	-27 947 326,00	-27 947 326,00	0,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2017	Reductions due to non-respect of payment deadlines(2)	ONE OFF		EUR	-1 474 766,26	-1 474 766,26	0,00
					Total GB:	**EUR**	**-36 931 746,80**	**-36 762 806,72**	**- 168 940,08**
HR	Clearance of Accounts - Financial Clearance	2018	Financial errors EAGF IACS	ONE OFF		EUR	- 286,82	0,00	- 286,82
	Clearance of Accounts - Financial Clearance	2018	Financial errors identified by the Certification Body EAGF NIACS	ONE OFF		EUR	- 1 342,65	0,00	- 1 342,65
					Total HR:	**EUR**	**- 1 629,47**	**0,00**	**- 1 629,47**
IE	Clearance of Accounts - Financial Clearance	2018	Debts EAGF	ONE OFF		EUR	- 370 634,10	0,00	- 370 634,10
	Clearance of Accounts - Financial Clearance	2018	P-STO reimbursement	ONE OFF		EUR	38,20	0,00	38,20
					Total IE:	**EUR**	**- 370 595,90**	**0,00**	**- 370 595,90**
NL	Clearance of Accounts - Financial Clearance	2018	Known and random errors in EAGF and EAFRD	ONE OFF		EUR	- 24 654,23	0,00	- 24 654,23
					Total NL:	**EUR**	**- 24 654,23**	**0,00**	**- 24 654,23**
PL	Decoupled Direct Aids	2018	Greening payment/Land classification, Difference in land cover , Distinction of winter and summer cereals CY 2017	ONE OFF		EUR	- 336 496,14	0,00	- 336 496,14

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2019	Greening payment/Land classification, Difference in land cover , Distinction of winter and summer cereals CY 2018	ONE OFF		EUR	- 282 691,64	0,00	- 282 691,64
					Total PL:	**EUR**	**- 619 187,78**	**0,00**	**- 619 187,78**
RO	Voluntary Coupled Support	2018	CY 2016 VCS all Area measures incorrect calculation of payment/ sanctions	ONE OFF		EUR	-2 259 429,31	0,00	-2 259 429,31
	Voluntary Coupled Support	2018	CY 2017 VCS all Area measures incorrect calculation of payment/ sanctions	ONE OFF		EUR	- 469 759,19	0,00	- 469 759,19
	Reimbursement of direct aids in relation to financial discipline	2018	Financial discipline CY 2015-2016	FLAT RATE	2,00%	EUR	- 325 847,93	0,00	- 325 847,93
	Decoupled Direct Aids	2017	Increase OTSC Greening - 32 016	ONE OFF		EUR	- 35 284,55	0,00	- 35 284,55
	Decoupled Direct Aids	2017	Increase OTSC SAPS 2016	ONE OFF		EUR	-1 395 906,41	0,00	-1 395 906,41
	Decoupled Direct Aids	2016	Increase OTSC SFS 2015	ONE OFF		EUR	- 87 863,60	0,00	- 87 863,60

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Decoupled Direct Aids	2017	Increase OTSC SFS 2016	ONE OFF		EUR	-1 470 037,99	0,00	-1 470 037,99
	Voluntary Coupled Support	2016	Increase OTSC VCS 2015	ONE OFF		EUR	- 24 183,58	0,00	- 24 183,58
	Decoupled Direct Aids	2016	Increase OTSC YFS 2015	ONE OFF		EUR	- 13 817,99	0,00	- 13 817,99
	Voluntary Coupled Support	2016	Known error CB - VCS M12 CY2015	ONE OFF		EUR	- 263 877,30	0,00	- 263 877,30
	Voluntary Coupled Support	2017	Known error CB - VCS M12 CY2016	ONE OFF		EUR	- 222 049,28	0,00	- 222 049,28
	Voluntary Coupled Support	2018	Known error CB - VCS M12 CY2017	ONE OFF		EUR	- 77 146,10	0,00	- 77 146,10
	Voluntary Coupled Support	2017	Known errors IACS excl. VCS M12	ONE OFF		EUR	- 16 250,94	0,00	- 16 250,94
	School fruit scheme (control statistics)	2017	Known errors NON-IACS	ONE OFF		EUR	- 8,86	0,00	- 8,86

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2016	Late update LPIS 2015 - VCS area	ONE OFF		EUR	- 61 035,03	0,00	- 61 035,03
	Voluntary Coupled Support Area Based	2017	Late update LPIS 2016 - VCS area	ONE OFF		EUR	- 21 577,04	0,00	- 21 577,04
	Decoupled Direct Aids	2016	LLF versus Grassland not properly identified 2015	FLAT RATE	2,00%	EUR	-5 523 352,04	0,00	-5 523 352,04
	Decoupled Direct Aids	2017	LLF versus Grassland not properly identified 2016	FLAT RATE	2,00%	EUR	-6 134 457,64	0,00	-6 134 457,64
	Decoupled Direct Aids	2016	LPIS update late 2015 incl. non recovery for previous years	ONE OFF		EUR	-16 623 278,26	0,00	-16 623 278,26
	Decoupled Direct Aids	2017	LPIS update late 2016 incl. non recovery for previous years	ONE OFF		EUR	-17 040 111,37	0,00	-17 040 111,37
	Decoupled Direct Aids	2016	Quality of OTSC 2015 control of greening	ONE OFF		EUR	- 72 476,29	0,00	- 72 476,29
	Decoupled Direct Aids	2016	Quality of OTSC 2015 eligibility of parcels & no geospatial cut-off	ONE OFF		EUR	-6 536 442,75	0,00	-6 536 442,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Voluntary Coupled Support	2016	Quality of OTSC 2015 eligibility of parcels & no geospatial cut-off - VCS area	ONE OFF		EUR	- 101 260,35	0,00	- 101 260,35
	Decoupled Direct Aids	2017	Quality of OTSC 2016 control of greening	ONE OFF		EUR	- 40 058,24	0,00	- 40 058,24
	Decoupled Direct Aids	2017	Quality of OTSC 2016 eligibility of parcels & no geospatial cut-off	ONE OFF		EUR	-11 725 707,01	0,00	-11 725 707,01
	Voluntary Coupled Support Area Based	2017	Quality of OTSC 2016 eligibility of parcels & no geospatial cut-off - VCS area	ONE OFF		EUR	- 773 248,39	0,00	- 773 248,39
					Total RO:	**EUR**	**-71 314 467,44**	**0,00**	**-71 314 467,44**
SI	Cross-compliance	2017	Cross-compliance: limited scope of SMR 2 CY 2016	ONE OFF		EUR	- 1 109,54	0,00	- 1 109,54
	Cross-compliance	2018	Cross-compliance: limited scope of SMR 2 CY 2017	ONE OFF		EUR	- 419,96	0,00	- 419,96

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Cross-compliance	2019	Cross-compliance: limited scope of SMR 2 CY 2018	ONE OFF		EUR	- 193,78	0,00	- 193,78
					Total SI:	**EUR**	**- 1 723,28**	**0,00**	**- 1 723,28**
SK	Certification	2017	error in EAGF	ONE OFF		EUR	- 15 850,61	0,00	- 15 850,61
					Total SK:	**EUR**	**- 15 850,61**	**0,00**	**- 15 850,61**

Currency	Amount	Deductions	Financial Impact
EUR	-154 143 761,02	-36 878 493,33	-117 265 267,69

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
BG	Certification	2017	EAFRD IACS financial correction for MLE FY2017	ESTIMATED BY AMOUNT		EUR	- 826 962,26	- 141 780,04	- 685 182,22
	Clearance of Accounts - Financial Clearance	2016	Errors in EAGF and EAFRD	ONE OFF		EUR	- 4 750,20	- 75,67	- 4 674,53
	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and EAFRD	ONE OFF		EUR	- 3 326,42	- 10,04	- 3 316,38

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Certification	2017	Financial correction for MLE EAFRD NIACS FY2017	ESTIMATED BY AMOUNT		EUR	-1 288 760,47	0,00	-1 288 760,47
	Rural Development EAFRD investment - private beneficiaries	2016	M121 - reasonableness of costs (10% evaluation committee)	FLAT RATE	10,00%	EUR	- 49 000,39	0,00	- 49 000,39
	Rural Development EAFRD investment - private beneficiaries	2016	M121 - reasonableness of costs (5% direct purchase)	FLAT RATE	10,00%	EUR	- 87,74	0,00	- 87,74
	Rural Development EAFRD investment - private beneficiaries	2016	M123 - reasonableness of costs (15% evaluation committee)	FLAT RATE	15,00%	EUR	- 77 487,59	0,00	- 77 487,59
	Rural Development EAFRD investment - private beneficiaries	2016	M123 - reasonableness of costs (5% direct purchase)	FLAT RATE	5,00%	EUR	- 405,20	0,00	- 405,20
	Rural Development EAFRD Measures with flat-rate support	2016	M311 - reasonableness of costs (5% direct purchase)	FLAT RATE	5,00%	EUR	- 130,50	0,00	- 130,50
	Rural Development EAFRD Measures with flat-rate support	2016	M312 - reasonableness of costs (10% evaluation committee)	FLAT RATE	10,00%	EUR	- 13 347,56	0,00	- 13 347,56
	Rural Development EAFRD Measures with flat-rate support	2016	M312 - reasonableness of costs (5% direct purchase)	FLAT RATE	5,00%	EUR	- 1 679,09	0,00	- 1 679,09
					Total BG:	**EUR**	**-2 265 937,42**	**- 141 865,75**	**-2 124 071,67**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
CY	Rural Development EAFRD measures subject to IACS	2017	EAFRD/ Correct proceedings to ensure instigation of recovery of undue payments incl. administrative penalties following LPIS updates CY 2012-2017	ONE OFF		EUR	- 862,71	0,00	- 862,71
					Total CY:	**EUR**	**- 862,71**	**0,00**	**- 862,71**
DE	Clearance of Accounts - Financial Clearance	2018	Differences in debts' reconciliation EAFRD	ONE OFF		EUR	- 5 609,48	0,00	- 5 609,48
	Rural Development EAFRD investment - public beneficiaries	2018	financial clearance 2018 - Errors in samples	ONE OFF		EUR	- 2 068,95	0,00	- 2 068,95
	Rural Development EAFRD Risk management	2018	financial clearance 2018 - Errors in samples	ONE OFF		EUR	- 36 675,19	0,00	- 36 675,19
	Clearance of Accounts - Financial Clearance	2018	individual errors EAFRD	ONE OFF		EUR	- 41 861,90	0,00	- 41 861,90
	Clearance of Accounts - Financial Clearance	2018	Individual errors EAFRD	ONE OFF		EUR	- 43 440,35	0,00	- 43 440,35
					Total DE:	**EUR**	**- 129 655,87**	**0,00**	**- 129 655,87**
DK	Clearance of Accounts - Financial Clearance	2018	MLE for EAFRD above materiality	ESTIMATED BY AMOUNT		EUR	- 104 531,21	- 1 466,19	- 103 065,02
					Total DK:	**EUR**	**- 104 531,21**	**- 1 466,19**	**- 103 065,02**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
ES	Rural Development EAFRD investment - private beneficiaries	2016	5% correction on M4.2 - deficiency in the Key Control "Appropriate evaluation of the reasonableness of costs".	FLAT RATE	5,00%	EUR	- 114 165,67	- 664,42	- 113 501,25
	Rural Development EAFRD investment - private beneficiaries	2017	5% correction on M4.2 - deficiency in the Key Control "Appropriate evaluation of the reasonableness of costs".	FLAT RATE	5,00%	EUR	- 131 669,04	- 448,30	- 131 220,74
	Rural Development EAFRD investment - private beneficiaries	2018	5% correction on M4.2 - deficiency in the Key Control "Appropriate evaluation of the reasonableness of costs".	FLAT RATE	5,00%	EUR	- 311 351,53	0,00	- 311 351,53
	Clearance of Accounts - Financial Clearance	2018	Errors in EAGF and EAFRD	ONE OFF		EUR	- 455,90	0,00	- 455,90
	Rural Development EAFRD Leader	2016	Irregular amounts - individual beneficiary audited in DAS PF/7915/2016)	ONE OFF		EUR	- 210 283,49	0,00	- 210 283,49
	Rural Development EAFRD forestry measures	2017	Lack of Key Control "Verification that public procurement procedures are in compliance with national and Union Regulation" in ES07 (Castilla La Mancha)	FLAT RATE	10,00%	EUR	- 311 018,95	- 5 552,12	- 305 466,83

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2018	Lack of Key Control "Verification that public procurement procedures are in compliance with national and Union Regulation" in ES07 (Castilla La Mancha)	FLAT RATE	10,00%	EUR	- 153 806,87	- 11,66	- 153 795,21
					Total ES:	**EUR**	**-1 232 751,45**	**- 6 676,50**	**-1 226 074,95**
FR	Rural Development EAFRD investment - private beneficiaries	2015	Ineligible expenditure - Measure 121	ONE OFF		EUR	- 146 174,07	- 14 617,41	- 131 556,66
	Rural Development EAFRD investment - private beneficiaries	2015	Ineligible expenditure - Measure 123	ONE OFF		EUR	- 23 282,54	- 2 328,25	- 20 954,29
	Rural Development EAFRD investment - public beneficiaries	2016	Ineligible expenditure - Measure 321	ONE OFF		EUR	- 110 534,88	- 3 583,62	- 106 951,26
	Rural Development EAFRD Leader	2015	Ineligible expenditure - Measure 413	ONE OFF		EUR	- 2 942,49	0,00	- 2 942,49
	Rural Development EAFRD Measures with flat-rate support	2016	Ineligible expenditure - Measure 6.1	ONE OFF		EUR	- 163 632,00	0,00	- 163 632,00
	Rural Development EAFRD Measures with flat-rate support	2017	Ineligible expenditure - Measure 6.1	ONE OFF		EUR	- 607 432,00	0,00	- 607 432,00
	Rural Development EAFRD Measures with flat-rate support	2018	Ineligible expenditure - Measure 6.1	ONE OFF		EUR	- 98 152,00	0,00	- 98 152,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2018	Measure 10: late on-the-spot checks carried out for claim years 2015, 2016 and 2017	FLAT RATE	5,00%	EUR	- 299 473,78	0,00	- 299 473,78
	Rural Development EAFRD measures subject to IACS	2019	Measure 10: late on-the-spot checks carried out for claim years 2015, 2016 and 2017	FLAT RATE	5,00%	EUR	- 515 633,29	0,00	- 515 633,29
	Rural Development EAFRD measures subject to IACS	2018	Measure 11: late on-the-spot checks carried out for claim years 2015, 2016 and 2017	FLAT RATE	2,00%	EUR	- 96 090,11	0,00	- 96 090,11
	Rural Development EAFRD measures subject to IACS	2019	Measure 11: late on-the-spot checks carried out for claim years 2015, 2016 and 2017	FLAT RATE	2,00%	EUR	- 198 587,81	0,00	- 198 587,81
	Rural Development EAFRD measures subject to IACS	2017	Measure 13: late on-the-spot checks carried out for claim years 2015 and 2016	FLAT RATE	5,00%	EUR	-3 154 170,92	0,00	-3 154 170,92
	Rural Development EAFRD measures subject to IACS	2018	Measure 13: late on-the-spot checks carried out for claim years 2015 and 2016	FLAT RATE	5,00%	EUR	- 89 844,07	0,00	- 89 844,07
					Total FR:	**EUR**	**-5 505 949,96**	**- 20 529,28**	**-5 485 420,68**
GB	Rural Development EAFRD investment - private beneficiaries	2016	absence of ancillary control “Adequate audit trail”.	FLAT RATE	2,00%	EUR	- 1 001,86	0,00	- 1 001,86
	Rural Development EAFRD investment - private beneficiaries	2017	absence of ancillary control “Adequate audit trail”.	FLAT RATE	2,00%	EUR	- 88 362,78	0,00	- 88 362,78

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2018	absence of ancillary control “Adequate audit trail”.	FLAT RATE	2,00%	EUR	- 96 261,44	0,00	- 96 261,44
	Clearance of Accounts - Financial Clearance	2018	CEB/2019/050/GB - Errors detected by the CB in EAGF and EAFRD	ONE OFF		EUR	- 101,25	0,00	- 101,25
	Certification	2017	Financial errors in substantive testing for EAFRD	ONE OFF		EUR	- 246,27	0,00	- 246,27
	Rural Development EAFRD investment - private beneficiaries	2017	weaknesses in key control ”In-situ visits carried out for all investment operations to verify the realisation of the investment” – M4.2	FLAT RATE	5,00%	EUR	- 11 918,50	0,00	- 11 918,50
	Rural Development EAFRD investment - private beneficiaries	2018	weaknesses in key control ”In-situ visits carried out for all investment operations to verify the realisation of the investment” – M4.2	FLAT RATE	5,00%	EUR	- 15 638,80	0,00	- 15 638,80
					Total GB:	**EUR**	**- 213 530,90**	**0,00**	**- 213 530,90**
HR	Clearance of Accounts - Financial Clearance	2018	Financial errors identified by the Certification Body EAFRD IACS	ONE OFF		EUR	- 1 135,66	0,00	- 1 135,66
	Clearance of Accounts - Financial Clearance	2018	Multiannual sanctions EAFRD 14-20	ONE OFF		EUR	- 401 708,13	0,00	- 401 708,13
					Total HR:	**EUR**	**- 402 843,79**	**0,00**	**- 402 843,79**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
IE	Clearance of Accounts - Financial Clearance	2018	Debts EAFRD 2007-2013	ONE OFF		EUR	- 277 576,99	0,00	- 277 576,99
	Clearance of Accounts - Financial Clearance	2018	Debts EAFRD 2014-2020	ONE OFF		EUR	- 8 996,70	0,00	- 8 996,70
					Total IE:	**EUR**	**- 286 573,69**	**0,00**	**- 286 573,69**
IT	Rural Development EAFRD measures subject to IACS	2017	M10: quality of the on-the-spot checks - CY 2016	ONE OFF		EUR	- 19 222,47	- 208,22	- 19 014,25
	Rural Development EAFRD investment - private beneficiaries	2016	M125 and M04.3: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 25 169,29	0,00	- 25 169,29
	Rural Development EAFRD investment - private beneficiaries	2017	M125 and M04.3: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 5 526,30	0,00	- 5 526,30
	Rural Development EAFRD investment - private beneficiaries	2015	M125 and M04.3: incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	- 153 741,22	0,00	- 153 741,22
	Rural Development EAFRD investment - private beneficiaries	2016	M125 and M04.3: incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	-3 414 818,82	0,00	-3 414 818,82

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD forestry measures	2016	M221 and M08.1: appropriate checks on double financing - CY2016 and 2017	ONE OFF		EUR	- 1 574,90	0,00	- 1 574,90
	Rural Development EAFRD forestry measures	2017	M221 and M08.1: appropriate checks on double financing - CY2016 and 2017	ONE OFF		EUR	- 1 681,47	0,00	- 1 681,47
	Rural Development EAFRD forestry measures	2015	M221, M226, M227 and M08: incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	- 3 544,00	0,00	- 3 544,00
	Rural Development EAFRD forestry measures	2016	M221, M226, M227 and M08: incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	- 357 155,54	0,00	- 357 155,54
	Rural Development EAFRD forestry measures	2016	M226, M227 and M08: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 19 513,74	0,00	- 19 513,74
	Rural Development EAFRD forestry measures	2017	M226, M227 and M08: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	57,23	0,00	57,23

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2015	M321 and M07: Ineligible expenditure FY2016 and incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	- 701,64	0,00	- 701,64
	Rural Development EAFRD investment - public beneficiaries	2016	M321 and M07: Ineligible expenditure FY2016 and incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY2015 and FY 2016	ONE OFF		EUR	- 564 100,95	0,00	- 564 100,95
	Rural Development EAFRD investment - public beneficiaries	2015	M321, M511, M07 and M20: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 90,68	0,00	- 90,68
	Rural Development EAFRD investment - public beneficiaries	2016	M321, M511, M07 and M20: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 85 711,13	0,00	- 85 711,13
	Rural Development EAFRD investment - public beneficiaries	2017	M321, M511, M07 and M20: inadequate verification of public procurement procedure - FY2015, FY2016 and FY2017	FLAT RATE	5,00%	EUR	- 15 014,50	- 3 252,70	- 11 761,80

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - public beneficiaries	2016	M323: incompliant expenditure in relation to Article 48(3) of Regulation 809/2014 - FY 2016	ONE OFF		EUR	- 252 947,07	0,00	- 252 947,07
					Total IT:	**EUR**	**-4 920 456,49**	**- 3 460,92**	**-4 916 995,57**
LT	Rural Development EAFRD Axis 1 - Measures with flat rate support	2014	Weakness of key controls	FLAT RATE	5,00%	EUR	- 652 972,01	0,00	- 652 972,01
	Rural Development EAFRD Measures with flat-rate support	2015	Weakness of key controls	FLAT RATE	5,00%	EUR	- 286 123,01	0,00	- 286 123,01
	Rural Development EAFRD Measures with flat-rate support	2016	Weakness of key controls	FLAT RATE	5,00%	EUR	- 555 235,88	0,00	- 555 235,88
	Rural Development EAFRD Measures with flat-rate support	2017	Weakness of key controls	FLAT RATE	5,00%	EUR	- 378 398,96	0,00	- 378 398,96
	Rural Development EAFRD Measures with flat-rate support	2018	Weakness of key controls	FLAT RATE	5,00%	EUR	- 313 718,11	0,00	- 313 718,11
					Total LT:	**EUR**	**-2 186 447,97**	**0,00**	**-2 186 447,97**
NL	Clearance of Accounts - Financial Clearance	2018	Known and random errors in EAGF and EAFRD	ONE OFF		EUR	- 221 311,13	0,00	- 221 311,13
					Total NL:	**EUR**	**- 221 311,13**	**0,00**	**- 221 311,13**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
PL	Rural Development EAFRD forestry measures	2016	Double funding between afforestation and greening - FY2016	ONE OFF		EUR	- 233 152,21	0,00	- 233 152,21
	Rural Development EAFRD forestry measures	2017	Double funding between afforestation and greening - FY2017	ONE OFF		EUR	- 194 053,40	0,00	- 194 053,40
	Rural Development EAFRD forestry measures	2018	Double funding between afforestation and greening - FY2018	ONE OFF		EUR	- 181 226,84	0,00	- 181 226,84
	Rural Development EAFRD forestry measures	2019	Double funding between afforestation and greening - FY2019	ONE OFF		EUR	- 175 948,01	0,00	- 175 948,01
					Total PL:	**EUR**	**- 784 380,46**	**0,00**	**- 784 380,46**
SI	Cross-compliance	2017	Cross-compliance: limited scope of SMR 2 CY 2016	ONE OFF		EUR	- 471,95	0,00	- 471,95
	Cross-compliance	2018	Cross-compliance: limited scope of SMR 2 CY 2017	ONE OFF		EUR	- 393,82	0,00	- 393,82
	Cross-compliance	2019	Cross-compliance: limited scope of SMR 2 CY 2018	ONE OFF		EUR	- 101,56	0,00	- 101,56
	Rural Development EAFRD measures subject to IACS	2017	Rural development IACS measures: Partial on-the-spot checks limited to one operation of animal welfare measure (M14) - CY2016	FLAT RATE	5,00%	EUR	- 457,61	0,00	- 457,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD measures subject to IACS	2018	Rural development IACS measures: Partial on-the-spot checks limited to one operation of animal welfare measure (M14) - CY2017	FLAT RATE	5,00%	EUR	- 54,58	0,00	- 54,58
	Rural Development EAFRD forestry measures	2017	Rural development NIACS measures: Ineligible VAT costs for forestry measure M8 - FY2017 and FY2018	ONE OFF		EUR	- 19 284,16	0,00	- 19 284,16
	Rural Development EAFRD forestry measures	2018	Rural development NIACS measures: Ineligible VAT costs for forestry measure M8 - FY2017 and FY2018	ONE OFF		EUR	- 8 923,69	0,00	- 8 923,69
	Rural Development EAFRD forestry measures	2019	Rural development NIACS measures: Ineligible VAT costs for forestry measure M8 - FY2019	ONE OFF		EUR	- 875,87	0,00	- 875,87
	Rural Development EAFRD investment - private beneficiaries	2017	Rural development NIACS measures: Lack of in-situ visits for investment measure M4 - FY2017 and FY2018	FLAT RATE	3,00%	EUR	- 34 726,75	0,00	- 34 726,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Rural Development EAFRD investment - private beneficiaries	2018	Rural development NIACS measures: Lack of in-situ visits for investment measure M4 - FY2017 and FY2018	FLAT RATE	3,00%	EUR	- 187 868,37	0,00	- 187 868,37
	Rural Development EAFRD investment - private beneficiaries	2019	Rural development NIACS measures: Lack of in-situ visits for investment measure M4 - FY2019	FLAT RATE	3,00%	EUR	- 45 012,90	0,00	- 45 012,90
	Rural Development EAFRD Leader	2019	Rural development NIACS measures: Lack of in-situ visits for Leader measure M19 - FY2019	FLAT RATE	3,00%	EUR	- 531,37	0,00	- 531,37
					Total SI:	**EUR**	**- 298 702,63**	**0,00**	**- 298 702,63**
SK	Certification	2017	MLE in EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 261 153,88	- 57 650,01	- 203 503,87
	Certification	2017	MLE in EAFRD NIACS	ESTIMATED BY AMOUNT		EUR	- 733 450,69	- 2 727,51	- 730 723,18
					Total SK:	**EUR**	**- 994 604,57**	**- 60 377,52**	**- 934 227,05**

Currency	Amount	Deductions	Financial Impact
EUR	-19 548 540,25	- 234 376,16	-19 314 164,09