



2024/1690

14.6.2024

COMMISSION IMPLEMENTING DECISION (EU) 2024/1690

of 12 June 2024

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(2024) 3524)

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

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

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

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2024)3501027

- (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 1 March 2024,

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 Lithuania, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Slovak Republic, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 12 June 2024.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

ANNEX
Financial Corrections
EAGF
Financial corrections - excluding cross-compliance

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2019	EAGF Non-IACS: eligible costs reimbursed	ONE OFF		EUR	36 841,08	0,00	36 841,08
					Total IT:	EUR	36 841,08	0,00	36 841,08

Currency	Gross Amount	Deductions	Net Decided
EUR	36 841,08	0,00	36 841,08

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	EU School Scheme	2021	Financial error-Annex 5 of the CB report	ONE OFF		EUR	- 258,49	0,00	- 258,49
	EU School Scheme	2021	late payments art 5(2) of R. 907/2014	ONE OFF		EUR	- 43 770,54	0,00	- 43 770,54
	EU School Scheme	2021	reductions for late submission of aid applications art 4(5) of R.2017/39	ONE OFF		EUR	- 5 513,26	0,00	- 5 513,26
					Total BE:	EUR	- 49 542,29	0,00	- 49 542,29

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Clearance of Accounts - Financial Clearance	2020	EAGF IACS: errors identified by the Certification Body	ONE OFF		EUR	- 11 209,19	- 6 178,43	- 5 030,76
	Clearance of Accounts - Financial Clearance	2020	EAGF: unjustified repayment of a multi-annual sanction	ONE OFF		EUR	- 2 793,59	0,00	- 2 793,59
	Voluntary Coupled Support	2020	Measures M01, M02, M03, M05, M06, M11 - claim year 2019 -10%	FLAT RATE	10,00%	EUR	- 5 639 481,97	- 56 394,81	- 5 583 087,16
	Voluntary Coupled Support	2021	Measures M01, M02, M03, M05, M06, M11 - claim year 2019 -10%	FLAT RATE	10,00%	EUR	- 3 802,48	- 10,91	- 3 791,57
	Voluntary Coupled Support	2021	Measures M01, M02, M03, M05, M06, M11 - claim year 2020 -10%	FLAT RATE	10,00%	EUR	- 6 097 720,01	0,00	- 6 097 720,01
	Voluntary Coupled Support	2022	Measures M01, M02, M03, M05, M06, M11 - claim year 2021 -10%	FLAT RATE	10,00%	EUR	- 5 715 698,60	0,00	- 5 715 698,60
	Voluntary Coupled Support	2020	Measures M04, M12 - claim year 2019 -5%	FLAT RATE	5,00%	EUR	- 112 002,86	- 1 120,04	- 110 882,82
	Voluntary Coupled Support	2021	Measures M04, M12 - claim year 2020 -5%	FLAT RATE	5,00%	EUR	- 117 697,19	0,00	- 117 697,19
	Voluntary Coupled Support	2022	Measures M04, M12 - claim year 2021 -5%	FLAT RATE	5,00%	EUR	- 103 246,13	0,00	- 103 246,13

	Decoupled Direct Aids	2020	SFS:M01, M02, M03, M05, M06, M11 - claim year 2019 -10%	FLAT RATE	10,00%	EUR	- 1 115,60	0,00	- 1 115,60
	Decoupled Direct Aids	2021	SFS: M01, M02, M03, M05, M06, M11 - claim year 2020 -10%	FLAT RATE	10,00%	EUR	- 1 027,12	0,00	- 1 027,12
	Decoupled Direct Aids	2022	SFS: M01, M02, M03, M05, M06, M11 - claim year 2021 -10%	FLAT RATE	10,00%	EUR	- 519,59	0,00	- 519,59
	Decoupled Direct Aids	2020	SFS: M04, M12 - claim year 2019 -5%	FLAT RATE	5,00%	EUR	- 568,44	0,00	- 568,44
	Decoupled Direct Aids	2021	SFS: M04, M12 - claim year 2020 -5%	FLAT RATE	5,00%	EUR	- 544,06	0,00	- 544,06
	Decoupled Direct Aids	2022	SFS: M04, M12 - claim year 2021 -5%	FLAT RATE	5,00%	EUR	- 385,60	0,00	- 385,60
	Wine -Restructuring and conversion of vineyards	2021	Weaknesses in administrative checks	FLAT RATE	10,00%	EUR	- 82 428,89	0,00	- 82 428,89
					Total BG:	EUR	- 17 890 241,32	- 63 704,19	- 17 826 537,13
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	EU School Scheme	2021	correct calculation of the aid including reductions and penalties - non-application of penalty	ONE OFF		EUR	- 834,12	0,00	- 834,12
	EU School Scheme	2022	correct calculation of the aid including reductions and penalties - non-application of penalty	ONE OFF		EUR	- 273,08	0,00	- 273,08
	Clearance of Accounts - Financial Clearance	2021	EAGF Non IACS - producer organisation - known error detected by the CB	ONE OFF		EUR	- 144 346,56	0,00	- 144 346,56

	EU School Scheme	2021	Weaknesses checks to establish the eligibility of the aid	ONE OFF		EUR	– 17 194,43	0,00	– 17 194,43
	EU School Scheme	2022	Weaknesses checks to establish the eligibility of the aid	ONE OFF		EUR	– 20 744,72	0,00	– 20 744,72
					Total DE:	EUR	– 183 392,91	0,00	– 183 392,91
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Clearance of Accounts -Financial Clearance	2021	Errors in EAGF IACS and EAFRD IACS populations	ONE OFF		EUR	– 2 055,65	0,00	– 2 055,65
	Promotion Measures	2020	Performance of on-the-spot-checks (OTSC) of sufficient quality – key control	FLAT RATE	5,00%	EUR	– 40 524,67	0,00	– 40 524,67
	Promotion Measures	2021	Performance of on-the-spot-checks (OTSC) of sufficient quality – key control	FLAT RATE	5,00%	EUR	– 60 534,85	0,00	– 60 534,85
					Total DK:	EUR	– 103 115,17	0,00	– 103 115,17
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Wine - Promotion in third countries	2020	Absence in one KC and weaknesses FY2020-2021	FLAT RATE	10,00%	EUR	– 525 623,90	0,00	– 525 623,90
	Wine - Promotion in third countries	2021	Absence in one KC and weaknesses FY2020-2021	FLAT RATE	10,00%	EUR	– 1 096 668,54	0,00	– 1 096 668,54

	Wine - Promotion in third countries	2022	Absence in one KC and weaknesses FY 2022	FLAT RATE	7,00%	EUR	- 540 492,93	0,00	- 540 492,93
	Clearance of Accounts - Financial Clearance	2021	Financial errors in EAGF and EAFRD	ONE OFF		EUR	- 5 780,00	0,00	- 5 780,00
	Decoupled Direct Aids	2015	weakness in LPIS quality (permanent pasture) 10%	FLAT RATE	10,00%	EUR	- 2 651 404,07	- 1 442,05	- 2 649 962,02
	Decoupled Direct Aids	2011	weakness in LPIS quality (permanent pasture) 10.13%	FLAT RATE	10,13%	EUR	- 9 771 300,23	0,00	- 9 771 300,23
	Decoupled Direct Aids	2012	weakness in LPIS quality (permanent pasture) 10.13%	FLAT RATE	10,13%	EUR	- 9 776 479,26	0,00	- 9 776 479,26
	Decoupled Direct Aids	2013	weakness in LPIS quality (permanent pasture) 10.13%	FLAT RATE	10,13%	EUR	- 9 627 700,59	- 554,65	- 9 627 145,94
	Decoupled Direct Aids	2014	weakness in LPIS quality (permanent pasture) 10.13%	FLAT RATE	10,13%	EUR	- 10 007 608,95	0,00	- 10 007 608,95
	Decoupled Direct Aids	2015	weakness in LPIS quality (permanent pasture) 10.13%	FLAT RATE	10,13%	EUR	- 4 007 471,08	0,00	- 4 007 471,08
	Decoupled Direct Aids	2015	weakness in LPIS quality (permanent pasture) 15%	FLAT RATE	15,00%	EUR	- 2 635 800,67	0,00	- 2 635 800,67
	Decoupled Direct Aids	2011	weakness in LPIS quality (permanent pasture) 2.21%	FLAT RATE	2,21%	EUR	- 4 257 529,36	0,00	- 4 257 529,36
	Decoupled Direct Aids	2012	weakness in LPIS quality (permanent pasture) 2.21%	FLAT RATE	2,21%	EUR	- 4 294 038,30	0,00	- 4 294 038,30
	Decoupled Direct Aids	2013	weakness in LPIS quality (permanent pasture) 2.21%	FLAT RATE	2,21%	EUR	- 4 708 162,08	- 494,98	- 4 707 667,10

	Decoupled Direct Aids	2014	weakness in LPIS quality (permanent pasture) 2.21%	FLAT RATE	2,21%	EUR	- 4 522 345,95	0,00	- 4 522 345,95
	Decoupled Direct Aids	2015	weakness in LPIS quality (permanent pasture) 2.21%	FLAT RATE	2,21%	EUR	- 3 475 967,43	- 7 511,48	- 3 468 455,95
	Decoupled Direct Aids	2015	weakness in LPIS quality (permanent pasture) 25%	FLAT RATE	25,00%	EUR	- 7 259 832,81	- 12 607,02	- 7 247 225,79
					Total ES:	EUR	- 79 164 206,15	- 22 610,18	- 79 141 595,97
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Entitlements	2022	BPS_CY2021	FLAT RATE	5,00%	EUR	- 314 988,08	0,00	- 314 988,08
	Entitlements	2023	BPS_CY2022	FLAT RATE	5,00%	EUR	- 336 514,74	0,00	- 336 514,74
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - 1.1.1 - EAGF interest	ONE OFF		EUR	- 17 675,79	0,00	- 17 675,79
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - 1.1.3 - EAGF other cases	ONE OFF		EUR	- 485,00	0,00	- 485,00
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - 1.1.3 - EAGF debt foreclosure	ONE OFF		EUR	- 93 377,62	0,00	- 93 377,62
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - 1.1.5 - EAGF multiannual sanctions	ONE OFF		EUR	- 20 954,55	0,00	- 20 954,55
	Decoupled Direct Aids	2022	GREENING_CY2021	FLAT RATE	5,00%	EUR	- 217 814,26	0,00	- 217 814,26

	Decoupled Direct Aids	2023	GREENING_CY2022	FLAT RATE	5,00%	EUR	– 232 346,60	0,00	– 232 346,60
	Decoupled Direct Aids	2022	RP_CY2021	FLAT RATE	5,00%	EUR	– 24 133,29	0,00	– 24 133,29
	Decoupled Direct Aids	2023	RP_CY2022	FLAT RATE	5,00%	EUR	– 29 743,66	0,00	– 29 743,66
	Voluntary Coupled Support	2022	VCS M05+M06 - CY 2021	ONE OFF		EUR	– 148 071,08	0,00	– 148 071,08
	Voluntary Coupled Support	2023	VCS M05+M06 - CY 2022	ONE OFF		EUR	– 370 517,70	0,00	– 370 517,70
	Voluntary Coupled Support	2022	VCS M11+M32 - CY 2021	ONE OFF		EUR	– 12 566,46	– 19,75	– 12 546,71
	Voluntary Coupled Support	2023	VCS M11+M32 - CY 2022	ONE OFF		EUR	– 10 545,81	– 1,75	– 10 544,06
	Voluntary Coupled Support	2022	VCS M12 - CY 2021	ONE OFF		EUR	– 1 875,00	– 3,27	– 1 871,73
	Voluntary Coupled Support	2023	VCS M12 - CY 2022	ONE OFF		EUR	– 4 606,60	– 3,27	– 4 603,33
	Voluntary Coupled Support	2022	VCS M31 - CY 2021	ONE OFF		EUR	– 509 217,81	0,00	– 509 217,81
	Voluntary Coupled Support	2023	VCS M31 - CY 2022	ONE OFF		EUR	– 728 969,37	– 106,38	– 728 862,99

	Decoupled Direct Aids	2022	YFP_CY2021	FLAT RATE	5,00%	EUR	– 1 802 634,63	0,00	– 1 802 634,63
	Decoupled Direct Aids	2023	YFP_CY2022	FLAT RATE	5,00%	EUR	– 2 028 530,83	0,00	– 2 028 530,83
					Total FR:	EUR	– 6 905 568,88	– 134,42	– 6 905 434,46
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Scrutiny of transactions	2019	Scrutiny FY2019 10% prev overlap	FLAT RATE	1,00%	EUR	– 1 638,47	0,00	– 1 638,47
	Scrutiny of transactions	2019	Scrutiny FY2019 No prev overlap	FLAT RATE	1,00%	EUR	– 84 057,76	0,00	– 84 057,76
	Scrutiny of transactions	2020	Scrutiny FY2020 10% prev overlap	FLAT RATE	1,00%	EUR	– 14 255,87	– 710,37	– 13 545,50
	Scrutiny of transactions	2020	Scrutiny FY2020 5% prev overlap	FLAT RATE	0,50%	EUR	– 13 058,90	0,00	– 13 058,90
	Scrutiny of transactions	2020	Scrutiny FY2020 No prev overlap	FLAT RATE	1,00%	EUR	– 147 029,71	0,00	– 147 029,71
					Total GR:	EUR	– 260 040,71	– 710,37	– 259 330,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Decoupled Direct Aids	2019	Active farmer-BPS 2018	ONE OFF		EUR	– 2 904,14	0,00	– 2 904,14
	Decoupled Direct Aids	2020	Active farmer-BPS 2019	ONE OFF		EUR	– 3 465,66	0,00	– 3 465,66
	Decoupled Direct Aids	2022	Active farmer-BPS, GR, YFP, RP claim year 2021	ONE OFF		EUR	– 4 920,86	0,00	– 4 920,86

	Decoupled Direct Aids	2019	Active farmer-Greening 2018	ONE OFF		EUR	- 2 058,59	0,00	- 2 058,59
	Decoupled Direct Aids	2020	Active farmer - Greening 2019	ONE OFF		EUR	- 2 419,38	0,00	- 2 419,38
	Decoupled Direct Aids	2019	Active farmer-RP 2018	ONE OFF		EUR	- 1 687,64	0,00	- 1 687,64
	Decoupled Direct Aids	2020	Active farmer -RP - claim year 2019	ONE OFF		EUR	- 1 870,35	0,00	- 1 870,35
	Voluntary Coupled Support	2019	Active farmer-VCS area 2018	ONE OFF		EUR	- 815,03	0,00	- 815,03
	Decoupled Direct Aids	2019	Active farmer-YFP 2018	ONE OFF		EUR	- 715,93	0,00	- 715,93
	Decoupled Direct Aids	2020	Active farmer -YFP - claim year 2019	ONE OFF		EUR	- 692,48	0,00	- 692,48
	Decoupled Direct Aids	2020	Correct calculation of the different thresholds in respect of greening _GP_ CY2019	ONE OFF		EUR	- 34 569,15	0,00	- 34 569,15
	Decoupled Direct Aids	2021	Correct calculation of the different thresholds in respect of greening _GP_ CY2020	ONE OFF		EUR	- 34 505,74	0,00	- 34 505,74
	Decoupled Direct Aids	2022	Correct calculation of the different thresholds in respect of greening _GP_ CY2021	ONE OFF		EUR	- 35 045,48	0,00	- 35 045,48
	Decoupled Direct Aids	2020	Performance of the follow-up checks in case of yellow card_BPS CY2019	ONE OFF		EUR	- 14 247,21	0,00	- 14 247,21

	Decoupled Direct Aids	2022	Performance of the follow-up checks in case of yellow card_BPS CY2021	ONE OFF		EUR	– 12 195,28	0,00	– 12 195,28
	Voluntary Coupled Support	2020	VCS area-claim year 2019	ONE OFF		EUR	– 443,87	0,00	– 443,87
	Voluntary Coupled Support	2019	VCS-M01-claim year 2018	ONE OFF		EUR	– 976 824,58	0,00	– 976 824,58
	Voluntary Coupled Support	2020	VCS-M01-claim year 2019	ONE OFF		EUR	– 953 038,54	0,00	– 953 038,54
	Voluntary Coupled Support	2021	VCS-M01-claim year 2020	ONE OFF		EUR	– 1 849 495,83	0,00	– 1 849 495,83
	Voluntary Coupled Support	2022	VCS-M01-claim year 2021	ONE OFF		EUR	– 1 511 703,37	0,00	– 1 511 703,37
	Voluntary Coupled Support	2019	VCS-M02-claim year 2018	ONE OFF		EUR	– 89 659,42	0,00	– 89 659,42
	Voluntary Coupled Support	2020	VCS-M02-claim year 2019	ONE OFF		EUR	– 68 878,72	0,00	– 68 878,72
	Voluntary Coupled Support	2021	VCS-M02-claim year 2020	ONE OFF		EUR	– 137 667,98	0,00	– 137 667,98
	Voluntary Coupled Support	2019	VCS-M03-claim year 2018	ONE OFF		EUR	– 3 247,50	0,00	– 3 247,50

	Voluntary Coupled Support	2020	VCS-M03-claim year 2019	ONE OFF		EUR	- 2 528,08	0,00	- 2 528,08
	Voluntary Coupled Support	2021	VCS-M03-claim year 2020	ONE OFF		EUR	- 7 332,43	0,00	- 7 332,43
	Voluntary Coupled Support	2022	VCS-M03-claim year 2021	ONE OFF		EUR	- 1 588,11	0,00	- 1 588,11
	Voluntary Coupled Support	2019	VCS M04 claim year 2018	FLAT RATE	10,00%	EUR	- 328 980,99	0,00	- 328 980,99
	Voluntary Coupled Support	2020	VCS M04 claim year 2019	FLAT RATE	10,00%	EUR	- 359 987,39	- 18,29	- 359 969,10
	Voluntary Coupled Support	2021	VCS M04 claim year 2019	FLAT RATE	10,00%	EUR	- 6 235,18	0,00	- 6 235,18
	Voluntary Coupled Support	2021	VCS M04 claim year 2020	FLAT RATE	10,00%	EUR	- 400 608,30	0,00	- 400 608,30
	Voluntary Coupled Support	2022	VCS M04 claim year 2021	FLAT RATE	10,00%	EUR	- 423 518,67	0,00	- 423 518,67
					Total HR:	EUR	- 7 273 851,88	- 18,29	- 7 273 833,59
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	EU School Scheme	2020	Non-compliances in public procurement procedures - non-respect time limits 100% correction	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 30 649,42	0,00	- 30 649,42

	EU School Scheme	2020	Non-compliances in public procurement procedures - non-respect time limits / lack of publication OJEU - 25%	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 233 615,72	0,00	- 233 615,72
	EU School Scheme	2021	Non-compliances in public procurement procedures - non-respect time limits / lack of publication OJEU - 25%	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 319 427,17	0,00	- 319 427,17
	EU School Scheme	2022	Non-compliances in public procurement procedures - non-respect time limits / lack of publication OJEU - 25%	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 273 943,27	0,00	- 273 943,27
					Total HU:	EUR	- 857 635,58	0,00	- 857 635,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2019	EAGF - deficiencies in debt management	ONE OFF		EUR	- 3 119 360,56	0,00	- 3 119 360,56
	Clearance of Accounts - Financial Clearance	2019	EAGF - late issuance of recovery requests	ONE OFF		EUR	- 3 564 870,81	0,00	- 3 564 870,81
	Clearance of Accounts - Financial Clearance	2019	EAGF Non-IACS: deficiency in a key control	FLAT RATE	2,00%	EUR	- 1 324 161,65	0,00	- 1 324 161,65

	Promotion Measures	2017	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 202 361,10	0,00	– 202 361,10
	Promotion Measures	2018	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 404 923,19	0,00	– 404 923,19
	Promotion Measures	2019	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 392 355,59	0,00	– 392 355,59

	Promotion Measures	2020	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 684 673,39	0,00	– 684 673,39
	Promotion Measures	2021	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 507 543,30	0,00	– 507 543,30
	Promotion Measures	2022	Weaknesses in KC2 "Appropriate performance of the administrative checks to establish the eligibility for support in qualitative and quantitative terms" FYs 2017-2022 (until March 2022 included)	FLAT RATE	5,00%	EUR	– 140 384,88	0,00	– 140 384,88
					Total IT:	EUR	– 10 340 634,47	0,00	– 10 340 634,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Clearance of Accounts - Financial Clearance	2020	Programme 484 : undue amounts and penalties to be applied not detected by the Member State authorities	ONE OFF		EUR	- 772 558,11	0,00	- 772 558,11
	Clearance of Accounts - Financial Clearance	2016	Promotion Programme 484 - ineligible costs	ONE OFF		EUR	- 6 505,52	0,00	- 6 505,52
	Clearance of Accounts - Financial Clearance	2017	Promotion Programme 484 - ineligible costs	ONE OFF		EUR	- 109 110,29	0,00	- 109 110,29
	Clearance of Accounts - Financial Clearance	2018	Promotion Programme 484 - ineligible costs	ONE OFF		EUR	- 287 798,51	0,00	- 287 798,51
	Clearance of Accounts - Financial Clearance	2019	Promotion Programme 484 - ineligible costs	ONE OFF		EUR	- 369 143,79	0,00	- 369 143,79
					Total LT:	EUR	- 1 545 116,22	0,00	- 1 545 116,22
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
MT	Voluntary Coupled Support	2021	VCS M1,2,3 - CY 2020	FLAT RATE	5,00%	EUR	- 100 817,82	0,00	- 100 817,82
	Voluntary Coupled Support	2022	VCS M1,2,3 - CY 2021	FLAT RATE	5,00%	EUR	- 100 766,58	0,00	- 100 766,58

	Voluntary Coupled Support	2023	VCS M1,2,3 - CY 2022	FLAT RATE	5,00%	EUR	– 102 944,96	0,00	– 102 944,96
					Total MT:	EUR	– 304 529,36	0,00	– 304 529,36
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Promotion Measures	2017	Deficiency in key control "Performance of on-the-spot checks of sufficient quality".	FLAT RATE	5,00%	EUR	– 15 992,80	0,00	– 15 992,80
	Promotion Measures	2018	Deficiency in key control "Performance of on-the-spot checks of sufficient quality".	FLAT RATE	5,00%	EUR	– 51 194,08	0,00	– 51 194,08
	Promotion Measures	2019	Deficiency in key control "Performance of on-the-spot checks of sufficient quality".	FLAT RATE	5,00%	EUR	– 89 491,30	0,00	– 89 491,30
	Promotion Measures	2020	Deficiency in key control "Performance of on-the-spot checks of sufficient quality".	FLAT RATE	5,00%	EUR	– 61 859,85	0,00	– 61 859,85
	Promotion Measures	2021	Deficiency in key control "Performance of on-the-spot checks of sufficient quality".	FLAT RATE	5,00%	EUR	– 40 983,97	0,00	– 40 983,97
	Promotion Measures	2020	Late payments reductions according to Article 16(2) of Implementing Regulation (EU) 2015/1831 and Article 5(2) of Delegated Regulation (EU) No 907/2014	ONE OFF		EUR	– 109 872,48	0,00	– 109 872,48

	Promotion Measures	2021	Late payments reductions according to Article 16(2) of Implementing Regulation (EU) 2015/1831 and Article 5(2) of Delegated Regulation (EU) No 907/2014	ONE OFF		EUR	– 67 382,29	0,00	– 67 382,29
					Total NL:	EUR	– 436 776,77	0,00	– 436 776,77
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Clearance of Accounts - Financial Clearance	2021	Debt management - EAGF	ONE OFF		EUR	– 7 836,82	0,00	– 7 836,82
					Total PL:	EUR	– 7 836,82	0,00	– 7 836,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Voluntary Coupled Support	2019	Measure M01 claim year 2018	ONE OFF		EUR	– 4 037,50	0,00	– 4 037,50
	Voluntary Coupled Support	2020	Measure M01 claim year 2019	ONE OFF		EUR	– 464 303,94	0,00	– 464 303,94
	Voluntary Coupled Support	2021	Measure M01 claim year 2020	ONE OFF		EUR	– 469 336,96	0,00	– 469 336,96
	Voluntary Coupled Support	2022	Measure M01 claim year 2021	ONE OFF		EUR	– 377 249,72	0,00	– 377 249,72
	Voluntary Coupled Support	2019	Measure M02 claim year 2018	ONE OFF		EUR	– 24 430,74	0,00	– 24 430,74

	Voluntary Coupled Support	2020	Measure M02 claim year 2019	ONE OFF		EUR	– 823 400,41	0,00	– 823 400,41
	Voluntary Coupled Support	2021	Measure M02 claim year 2020	ONE OFF		EUR	– 226 284,28	0,00	– 226 284,28
	Voluntary Coupled Support	2022	Measure M02 claim year 2021	ONE OFF		EUR	– 122 147,00	0,00	– 122 147,00
	Voluntary Coupled Support	2019	Measure M03 claim year 2018	ONE OFF		EUR	– 1 152,50	0,00	– 1 152,50
	Voluntary Coupled Support	2020	Measure M03 claim year 2019	ONE OFF		EUR	– 161 805,68	0,00	– 161 805,68
	Voluntary Coupled Support	2021	Measure M03 claim year 2020	ONE OFF		EUR	– 116 145,32	0,00	– 116 145,32
	Voluntary Coupled Support	2022	Measure M03 claim year 2021	ONE OFF		EUR	– 124 146,00	0,00	– 124 146,00
	Apiculture	2020	Weakness on the spot checks of sufficient quality Specific aid for bee-keeping - programme 2020	FLAT RATE	5,00%	EUR	– 29 278,31	0,00	– 29 278,31
	Apiculture	2021	Weakness on the spot checks of sufficient quality Specific aid for bee-keeping - programme 2020	FLAT RATE	5,00%	EUR	– 5 507,30	0,00	– 5 507,30

	Apiculture	2021	Weakness on the spot checks of sufficient quality Specific aid for bee-keeping - programme 2021	FLAT RATE	5,00%	EUR	- 43 644,56	0,00	- 43 644,56
	Apiculture	2022	Weakness on the spot checks of sufficient quality Specific aid for bee-keeping - programme 2021	FLAT RATE	5,00%	EUR	- 936,97	0,00	- 936,97
	Apiculture	2022	Weakness on the spot checks of sufficient quality Specific aid for bee-keeping - programme 2022	FLAT RATE	5,00%	EUR	- 70 057,44	0,00	- 70 057,44
					Total PT:	EUR	- 3 063 864,63	0,00	- 3 063 864,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Clearance of Accounts - Financial Clearance	2021	Debt management	ONE OFF		EUR	- 498 807,25	0,00	- 498 807,25
	Clearance of Accounts - Financial Clearance	2021	Projected Incompliance Rate	ESTIMATED BY AMOUNT		EUR	- 10 147 684,62	0,00	- 10 147 684,62
					Total RO:	EUR	- 10 646 491,87	0,00	- 10 646 491,87

Currency	Gross Amount	Deductions	Net Decided
EUR	- 139 032 845,03	- 87 177,45	- 138 945 667,58

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2020	CY 2019 - GAEC 4	FLAT RATE	2,00%	EUR	- 282 817,99	- 375,18	- 282 442,81
	Cross-compliance	2021	CY 2019 - GAEC 4	FLAT RATE	2,00%	EUR	- 190,57	0,00	- 190,57
	Cross-compliance	2020	CY 2019 - SMR 4	FLAT RATE	5,00%	EUR	- 3 253 601,11	- 3 920,57	- 3 249 680,54
	Cross-compliance	2021	CY 2019 - SMR 4	FLAT RATE	5,00%	EUR	- 4 197,83	0,00	- 4 197,83
	Cross-compliance	2019	CY 2020 - GAEC 4	FLAT RATE	2,00%	EUR	- 914,07	0,00	- 914,07
	Cross-compliance	2021	CY 2020 - GAEC 4	FLAT RATE	2,00%	EUR	- 284 731,47	- 10 533,65	- 274 197,82
	Cross-compliance	2022	CY 2020 - GAEC 4	FLAT RATE	2,00%	EUR	- 3,75	0,00	- 3,75
	Cross-compliance	2019	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 3 525,64	0,00	- 3 525,64
	Cross-compliance	2020	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 372,69	0,00	- 372,69
	Cross-compliance	2021	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 3 215 951,14	- 34 118,04	- 3 181 833,10
	Cross-compliance	2022	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 1 227,54	0,00	- 1 227,54
	Cross-compliance	2020	CY 2021 - GAEC 4	FLAT RATE	2,00%	EUR	- 1 092,81	0,00	- 1 092,81

	Cross-compliance	2022	CY 2021 - GAEC 4	FLAT RATE	2,00%	EUR	- 279 845,78	0,00	- 279 845,78
	Cross-compliance	2020	CY 2021 - SMR 4	FLAT RATE	5,00%	EUR	- 2 218,68	0,00	- 2 218,68
	Cross-compliance	2022	CY 2021 - SMR 4	FLAT RATE	5,00%	EUR	- 3 096 242,97	0,00	- 3 096 242,97
					Total CZ:	EUR	- 10 426 934,04	- 48 947,44	- 10 377 986,60
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Scrutiny of transactions	2019	Scrutiny FY2019 5% prev overlap	FLAT RATE	0,50%	EUR	- 7 786,57	0,00	- 7 786,57
					Total GR:	EUR	- 7 786,57	0,00	- 7 786,57
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
MT	Cross-compliance	2021	XC - CY 2020	FLAT RATE	2,00%	EUR	- 4 868,15	0,00	- 4 868,15
	Cross-compliance	2022	XC - CY 2020	FLAT RATE	2,00%	EUR	- 0,37	0,00	- 0,37
	Cross-compliance	2022	XC - CY 2021	FLAT RATE	2,00%	EUR	- 7 390,13	0,00	- 7 390,13
	Cross-compliance	2023	XC - CY 2022	FLAT RATE	2,00%	EUR	- 7 521,62	0,00	- 7 521,62
					Total MT:	EUR	- 19 780,27	0,00	- 19 780,27

Currency	Gross Amount	Deductions	Net Decided
EUR	- 10 454 500,88	- 48 947,44	- 10 405 553,44

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Clearance of Accounts-Financial Clearance	2021	AO1- FY2021	ONE OFF		EUR	- 26 161,23	0,00	- 26 161,23
	Rural Development EAFRD investment-private beneficiaries	2020	verification of the reasonableness of the costs submitted (art. 48(2)(e) R2014/809)	FLAT RATE	5,00%	EUR	- 435 023,27	- 16 868,63	- 418 154,64
	Rural Development EAFRD Measures with flat-rate support	2020	verification of the reasonableness of the costs submitted (art. 48(2)(e) R2014/809)	FLAT RATE	5,00%	EUR	- 2 950,41	- 114,41	- 2 836,00
	Rural Development EAFRD investment-private beneficiaries	2021	verification of the reasonableness of the costs submitted (art. 48(2)(e) R2014/809)- known error	ONE OFF		EUR	- 230 913,34	0,00	- 230 913,34
	Rural Development EAFRD investment-private beneficiaries	2022	verification of the reasonableness of the costs submitted (art. 48(2)(e) R2014/809)-measures 4.1, 4.2	ONE OFF		EUR	- 221 311,14	0,00	- 221 311,14
	Rural Development EAFRD Measures with flat-rate support	2022	verification of the reasonableness of the costs submitted (art. 48(2)(e) R2014/809)-measures 6.4	ONE OFF		EUR	- 1 051,43	0,00	- 1 051,43
					Total BE:	EUR	- 917 410,82	- 16 983,04	- 900 427,78

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Clearance of Accounts - Financial Clearance	2020	EAFRD IACS: known errors identified by the Certification Body	ONE OFF		EUR	– 7 956,70	– 352,18	– 7 604,52
	Clearance of Accounts - Financial Clearance	2020	EAFRD Non-IACS: financial errors identified by the Certification Body	ONE OFF		EUR	– 539 391,12	– 121 342,05	– 418 049,07
	Clearance of Accounts - Financial Clearance	2020	The most probable financial risk for EAFRD IACS population - PIR	ESTIMATED BY AMOUNT		EUR	– 1 297 955,06	– 35 942,53	– 1 262 012,53
					Total BG:	EUR	– 1 845 302,88	– 157 636,76	– 1 687 666,12
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Clearance of Accounts - Financial Clearance	2021	Errors in EAGF IACS and EAFRD IACS populations	ONE OFF		EUR	– 809,01	0,00	– 809,01
	Clearance of Accounts - Financial Clearance	2021	PIR in EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	– 294 302,99	0,00	– 294 302,99
					Total DK:	EUR	– 295 112,00	0,00	– 295 112,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2020	Financial errors in EAGF and EAFRD	ONE OFF		EUR	– 6 318,56	– 140,05	– 6 178,51

	Clearance of Accounts - Financial Clearance	2021	Financial errors in EAGF and EAFRD	ONE OFF		EUR	– 32 345,81	0,00	– 32 345,81
	Rural Development EAFRD forestry measures	2021	KC Public Procurement M15.2 FY2021	ONE OFF		EUR	– 19 425,50	0,00	– 19 425,50
	Rural Development EAFRD forestry measures	2022	KC Public Procurement M15.2 FY2022	ONE OFF		EUR	– 12 691,34	0,00	– 12 691,34
	Rural Development EAFRD investment - public beneficiaries	2021	KC Public Procurement M20.1	ONE OFF		EUR	– 15 417,59	0,00	– 15 417,59
	Rural Development EAFRD investment - private beneficiaries	2019	KC Public procurement M4.3 FY2019	ONE OFF		EUR	– 26 454,82	0,00	– 26 454,82
	Rural Development EAFRD investment - private beneficiaries	2020	KC Public procurement M4.3 FY2020	ONE OFF		EUR	– 12 179,45	– 269,97	– 11 909,48
	Rural Development EAFRD investment - private beneficiaries	2021	KC Public procurement M4.3 FY2021	ONE OFF		EUR	– 4 278,56	0,00	– 4 278,56

	Rural Development EAFRD investment - public beneficiaries	2018	KC Public Procurement M7.8 FY2018	ONE OFF		EUR	- 2 898,50	- 93,42	- 2 805,08
	Rural Development EAFRD investment - public beneficiaries	2019	KC Public Procurement M7.8 FY2019	ONE OFF		EUR	- 8 484,16	- 424,21	- 8 059,95
	Rural Development EAFRD investment - public beneficiaries	2020	KC Public Procurement M7.8 FY2020	ONE OFF		EUR	- 22 298,64	0,00	- 22 298,64
	Rural Development EAFRD investment - public beneficiaries	2021	KC Public Procurement M7.8 FY2021	ONE OFF		EUR	- 55 403,60	0,00	- 55 403,60
	Rural Development EAFRD investment - public beneficiaries	2022	KC Public Procurement M7.8 FY2022	ONE OFF		EUR	- 13 133,90	0,00	- 13 133,90
	Rural Development EAFRD forestry measures	2020	KC Public Procurement M8.3 FY2020	ONE OFF		EUR	- 64 705,46	0,00	- 64 705,46
	Rural Development EAFRD forestry measures	2021	KC Public Procurement M8.3 FY2021	ONE OFF		EUR	- 228 380,69	0,00	- 228 380,69

	Rural Development EAFRD forestry measures	2022	KC Public Procurement M8.3 FY2022	ONE OFF		EUR	– 1 388,72	0,00	– 1 388,72
	Rural Development EAFRD forestry measures	2020	KC Public Procurement M8.4 FY2020	ONE OFF		EUR	– 3 829,84	0,00	– 3 829,84
	Rural Development EAFRD forestry measures	2021	KC Public Procurement M8.4 FY2021	ONE OFF		EUR	– 50 737,38	0,00	– 50 737,38
					Total ES:	EUR	– 580 372,52	– 927,65	– 579 444,87
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FI	Rural Development EAFRD investment-private beneficiaries	2017	Deficiency in the kc on Reasonableness of the costs for M4.2	FLAT RATE	5,00%	EUR	– 2 796,86	0,00	– 2 796,86
	Rural Development EAFRD investment-private beneficiaries	2018	Deficiency in the kc on Reasonableness of the costs for M4.2	FLAT RATE	5,00%	EUR	– 11 642,51	0,00	– 11 642,51
	Rural Development EAFRD investment-private beneficiaries	2019	Deficiency in the kc on Reasonableness of the costs for M4.2	FLAT RATE	5,00%	EUR	– 30 935,70	0,00	– 30 935,70
	Rural Development EAFRD investment-private beneficiaries	2020	Deficiency in the kc on Reasonableness of the costs for M4.2	FLAT RATE	5,00%	EUR	– 57 751,36	0,00	– 57 751,36

	Rural Development EAFRD investment-private beneficiaries	2021	Deficiency in the kc on Reasonableness of the costs for M4.2	FLAT RATE	5,00%	EUR	- 35 596,63	0,00	- 35 596,63
					Total FI:	EUR	- 138 723,06	0,00	- 138 723,06
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.1.1 - EAFRD interest	ONE OFF		EUR	- 8 135,52	0,00	- 8 135,52
	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.1.2 - Irrecoverable cases	ONE OFF		EUR	- 3 329,95	0,00	- 3 329,95
	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.1.3 - EAFRD - other cases	ONE OFF		EUR	- 320 214,83	0,00	- 320 214,83
	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.1.3 - EAFRD debt foreclosure	ONE OFF		EUR	- 54 670,70	0,00	- 54 670,70
	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.1.4 - EAFRD	ONE OFF		EUR	- 15 400,00	0,00	- 15 400,00
	Clearance of Accounts-Financial Clearance	2021	CEB/2022/044/FR - 1.2.1.1 - EAFRD IACS - reverification tests	ONE OFF		EUR	- 3 901,34	0,00	- 3 901,34

	Clearance of Accounts - Financial Clearance	2020	CEB/2022/044/FR - EAFRD IACS - Key Control "Performance of on-the-spot-checks of sufficient quality for area-related and/or animal-related aid schemes covering the appropriate verification of the commitments undertaken by the beneficiary" FY2020	ESTIMATED BY AMOUNT		EUR	- 273 703,85	- 7 784,05	- 265 919,80
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - EAFRD IACS - Key Control "Performance of on-the-spot-checks of sufficient quality for area-related and/or animal-related aid schemes covering the appropriate verification of the commitments undertaken by the beneficiary" FY2021	ESTIMATED BY AMOUNT		EUR	- 71 388,28	- 230,15	- 71 158,13
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/044/FR - point 1.2.1.2 - EAFRD non IACS - reverification results	ONE OFF		EUR	- 51 107,82	0,00	- 51 107,82
	Clearance of Accounts - Financial Clearance	2021	Late initiation of recovery procedures	ONE OFF		EUR	- 30 029,83	0,00	- 30 029,83
	Rural Development EAFRD Leader	2021	Adequate verification of all payment claims (advance, intermediate and final payment claims)	ONE OFF		EUR	- 153 254,98	0,00	- 153 254,98

	Rural Development EAFRD investment - private beneficiaries	2021	Financial error	ONE OFF		EUR	- 1 403,86	0,00	- 1 403,86
	Rural Development EAFRD measures subject to IACS	2021	Weakness in key control - late OTSC (5% flat rate correction)	ONE OFF		EUR	- 391,42	- 7,83	- 383,59
	Rural Development EAFRD measures subject to IACS	2021	Weakness in key control (late OTSC) - flat rate correction of 5% for measure 10	ONE OFF		EUR	- 3 471,06	0,00	- 3 471,06
	Rural Development EAFRD measures subject to IACS	2022	Weakness in OTSC for M11	ONE OFF		EUR	- 102,93	0,00	- 102,93
					Total FR:	EUR	- 990 506,37	- 8 022,03	- 982 484,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Rural Development EAFRD investment - private beneficiaries	2021	Ineligible products under M4.2	ONE OFF		EUR	- 402 567,52	0,00	- 402 567,52
					Total GR:	EUR	- 402 567,52	0,00	- 402 567,52
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Rural Development EAFRD measures subject to IACS	2019	Active farmer -EAFRD - claim year 2018	ONE OFF		EUR	- 10 439,70	- 191,16	- 10 248,54

	Rural Development EAFRD measures subject to IACS	2020	Active farmer -EAFRD - claim year 2019	ONE OFF		EUR	– 9 158,64	0,00	– 9 158,64
	Rural Development EAFRD measures subject to IACS	2022	Active farmer -EAFRD - claim year 2021	ONE OFF		EUR	– 6 659,66	0,00	– 6 659,66
					Total HR:	EUR	– 26 258,00	– 191,16	– 26 066,84
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Rural Development EAFRD investment- public beneficiaries	2020	Deficiency in KC: “Verification that public procurement procedures are in compliance with national and Union Regulation”	FLAT RATE	10,00%	EUR	– 1 668,10	0,00	– 1 668,10
	Rural Development EAFRD investment- public beneficiaries	2022	Deficiency in KC: “Verification that public procurement procedures are in compliance with national and Union Regulation”.	FLAT RATE	10,00%	EUR	– 3 685,24	0,00	– 3 685,24
	Rural Development EAFRD investment- public beneficiaries	2021	Deficiency in key control “Verification that public procurement procedures are in compliance with national and Union Regulation”.	FLAT RATE	10,00%	EUR	– 51 937,27	0,00	– 51 937,27
					Total HU:	EUR	– 57 290,61	0,00	– 57 290,61

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IE	Rural Development EAFRD measures subject to IACS	2019	2019 Weakness in administrative Checks	ONE OFF		EUR	– 30 800,78	0,00	– 30 800,78
	Rural Development EAFRD measures subject to IACS	2020	2020 Weakness in administrative Checks	ONE OFF		EUR	– 162 851,95	0,00	– 162 851,95
	Rural Development EAFRD measures subject to IACS	2021	2021 Weakness in administrative Checks	ONE OFF		EUR	– 191 375,83	0,00	– 191 375,83
	Rural Development EAFRD measures subject to IACS	2022	2022 Weakness in administrative Checks	ONE OFF		EUR	– 161 662,96	0,00	– 161 662,96
					Total IE:	EUR	– 546 691,52	0,00	– 546 691,52
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts-Financial Clearance	2019	EAFRD 2007-2013 - deficiencies in debt management	ONE OFF		EUR	– 4 368 765,94	0,00	– 4 368 765,94
	Clearance of Accounts-Financial Clearance	2019	EAFRD 2014-2020 - deficiencies in debt management	ONE OFF		EUR	– 573 433,01	0,00	– 573 433,01
	Clearance of Accounts-Financial Clearance	2019	EAFRD 2014-2020: late issuance of recovery requests	ONE OFF		EUR	– 2 998 467,91	0,00	– 2 998 467,91

	Clearance of Accounts - Financial Clearance	2018	weakness in a Key control - Appropriate evaluation of the reasonableness of costs (Article 48(2)(e) of Regulation (EU) No 809/2014 and Article 67 of Regulation (EU) No 1303/2013)	FLAT RATE	5,00%	EUR	- 278 108,60	- 278 108,60	0,00
	Clearance of Accounts - Financial Clearance	2019	weakness in a Key control - Appropriate evaluation of the reasonableness of costs (Article 48(2)(e) of Regulation (EU) No 809/2014 and Article 67 of Regulation (EU) No 1303/2013)	FLAT RATE	5,00%	EUR	- 580 269,36	- 3,63	- 580 265,73
	Clearance of Accounts - Financial Clearance	2020	weakness in a Key control - Appropriate evaluation of the reasonableness of costs (Article 48(2)(e) of Regulation (EU) No 809/2014 and Article 67 of Regulation (EU) No 1303/2013)	FLAT RATE	5,00%	EUR	- 178 108,60	0,00	- 178 108,60
					Total IT:	EUR	- 8 977 153,42	- 278 112,23	- 8 699 041,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Clearance of Accounts - Financial Clearance	2021	Debt management - EAFRD	ONE OFF		EUR	- 107 526,18	0,00	- 107 526,18
	Clearance of Accounts - Financial Clearance	2021	Known error in EAFRD Non-IACS	ONE OFF		EUR	- 100 722,35	- 1 563,35	- 99 159,00
					Total PL:	EUR	- 208 248,53	- 1 563,35	- 206 685,18

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Clearance of Accounts - Financial Clearance	2020	Debt management issues	ONE OFF		EUR	- 665 429,04	0,00	- 665 429,04
	Clearance of Accounts - Financial Clearance	2020	Different co-financing rates applied to financial instruments	ONE OFF		EUR	- 30 401,80	0,00	- 30 401,80
	Clearance of Accounts - Financial Clearance	2016	Known errors - EAFRD IACS (CY 2015)	ONE OFF		EUR	- 773 479,66	- 21 001,96	- 752 477,70
	Clearance of Accounts - Financial Clearance	2017	Known errors - EAFRD IACS (CY 2016)	ONE OFF		EUR	- 702 986,04	- 6 898,56	- 696 087,48
	Clearance of Accounts - Financial Clearance	2018	Known errors - EAFRD IACS (CY 2017)	ONE OFF		EUR	- 496 666,67	- 13 100,07	- 483 566,60
	Clearance of Accounts - Financial Clearance	2019	Known errors - EAFRD IACS (CY 2018)	ONE OFF		EUR	- 47 239,62	- 2 232,49	- 45 007,13
	Clearance of Accounts - Financial Clearance	2020	Known errors - EAFRD Non-IACS	ONE OFF		EUR	- 1 320 327,61	- 58 790,79	- 1 261 536,82
	Clearance of Accounts - Financial Clearance	2020	Projected Incompliance Rate EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 6 562 690,89	- 98 620,94	- 6 464 069,95

	Clearance of Accounts - Financial Clearance	2020	Projected Incompliance Rate EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 20 558 352,42	- 278 577,21	- 20 279 775,21
					Total RO:	EUR	- 31 157 573,75	- 479 222,02	- 30 678 351,73
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Rural Development EAFRD Measures with flat-rate support	2020	Deficiency in one key control: Appropriate evaluation of the reasonableness of costs 2020	FLAT RATE	5,00%	EUR	- 93 056,15	- 157,22	- 92 898,93
	Rural Development EAFRD Measures with flat-rate support	2021	Deficiency in one key control: Appropriate evaluation of the reasonableness of costs 2021 2022	FLAT RATE	5,00%	EUR	- 142 538,88	- 1,86	- 142 537,02
	Rural Development EAFRD Measures with flat-rate support	2022	Deficiency in one key control: Appropriate evaluation of the reasonableness of costs 2021 2022	FLAT RATE	5,00%	EUR	- 152 689,22	- 1,22	- 152 688,00
	Rural Development EAFRD investment - public beneficiaries	2020	Ineligible expenditure under technical assistance	ONE OFF		EUR	- 664 870,46	0,00	- 664 870,46
					Total SE:	EUR	- 1 053 154,71	- 160,30	- 1 052 994,41
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Rural Development EAFRD investment - private beneficiaries	2020	EAFRD NIACS - Projects referred to in the audit opinion	ONE OFF		EUR	- 1 058 857,79	0,00	- 1 058 857,79

	Rural Development EAFRD investment - public beneficiaries	2020	EAFRD NIACS - Projects referred to in the audit opinion	ONE OFF		EUR	- 18 750,00	0,00	- 18 750,00
	Rural Development EAFRD Measures with flat-rate support	2020	EAFRD NIACS - Projects referred to in the audit opinion	ONE OFF		EUR	- 91 402,99	0,00	- 91 402,99
	Rural Development EAFRD Knowledge and innovation	2021	Risk art12.2 2019, 2020, 2021 M01	ONE OFF		EUR	- 6 039,40	0,00	- 6 039,40
	Rural Development EAFRD investment - private beneficiaries	2019	Risk art12.2 2019, 2020, 2021 M04	ONE OFF		EUR	- 5 553 427,08	0,00	- 5 553 427,08
	Rural Development EAFRD investment - private beneficiaries	2020	Risk art12.2 2019, 2020, 2021 M04	ONE OFF		EUR	- 4 877 933,35	0,00	- 4 877 933,35
	Rural Development EAFRD investment - private beneficiaries	2021	Risk art12.2 2019, 2020, 2021 M04	ONE OFF		EUR	- 3 251 005,70	0,00	- 3 251 005,70
	Rural Development EAFRD Measures with flat-rate support	2019	Risk art12.2 2019, 2020, 2021 M06	ONE OFF		EUR	- 3 690 806,15	0,00	- 3 690 806,15

	Rural Development EAFRD Measures with flat-rate support	2020	Risk art12.2 2019, 2020, 2021 M06	ONE OFF		EUR	– 2 849 997,35	0,00	– 2 849 997,35
	Rural Development EAFRD Measures with flat-rate support	2021	Risk art12.2 2019, 2020, 2021 M06	ONE OFF		EUR	– 1 131 839,81	0,00	– 1 131 839,81
	Rural Development EAFRD investment-public beneficiaries	2019	Risk art12.2 2019, 2020, 2021 M07	ONE OFF		EUR	– 2 219 238,87	0,00	– 2 219 238,87
	Rural Development EAFRD investment-public beneficiaries	2020	Risk art12.2 2019, 2020, 2021 M07	ONE OFF		EUR	– 2 697 484,50	0,00	– 2 697 484,50
	Rural Development EAFRD investment-public beneficiaries	2021	Risk art12.2 2019, 2020, 2021 M07	ONE OFF		EUR	– 575 164,06	0,00	– 575 164,06
	Rural Development EAFRD forestry measures	2019	Risk art12.2 2019, 2020, 2021 M08	ONE OFF		EUR	– 279 228,25	0,00	– 279 228,25
	Rural Development EAFRD forestry measures	2020	Risk art12.2 2019, 2020, 2021 M08	ONE OFF		EUR	– 441 617,09	0,00	– 441 617,09

	Rural Development EAFRD forestry measures	2021	Risk art12.2 2019, 2020, 2021 M08	ONE OFF		EUR	- 115 078,48	0,00	- 115 078,48
					Total SK:	EUR	- 28 857 870,87	0,00	- 28 857 870,87

Currency	Gross Amount	Deductions	Net Decided
EUR	- 76 054 236,58	- 942 818,54	- 75 111 418,04

Financial corrections from cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2022	CY 2021 - GAEC 4	FLAT RATE	2,00%	EUR	- 6 861,22	0,00	- 6 861,22
	Cross-compliance	2022	CY 2021 - SMR 4	FLAT RATE	5,00%	EUR	- 110 928,74	0,00	- 110 928,74
					Total CZ:	EUR	- 117 789,96	0,00	- 117 789,96
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
MT	Cross-compliance	2023	XC - CY 2022	FLAT RATE	2,00%	EUR	- 3 751,14	0,00	- 3 751,14
					Total MT:	EUR	- 3 751,14	0,00	- 3 751,14

Currency	Gross Amount	Deductions	Net Decided
EUR	- 121 541,10	0,00	- 121 541,10

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2020	CY 2019 - GAEC 4	FLAT RATE	2,00%	EUR	- 30 063,70	0,00	- 30 063,70
	Cross-compliance	2021	CY 2019 - GAEC 4	FLAT RATE	2,00%	EUR	- 122,32	0,00	- 122,32
	Cross-compliance	2022	CY 2019 - GAEC 4	FLAT RATE	2,00%	EUR	- 31,57	0,00	- 31,57
	Cross-compliance	2020	CY 2019 - SMR 4	FLAT RATE	5,00%	EUR	- 1 262 356,90	0,00	- 1 262 356,90
	Cross-compliance	2021	CY 2019 - SMR 4	FLAT RATE	5,00%	EUR	- 2 982,56	0,00	- 2 982,56
	Cross-compliance	2021	CY 2020 - GAEC 4	FLAT RATE	2,00%	EUR	- 29 236,34	0,00	- 29 236,34
	Cross-compliance	2022	CY 2020 - GAEC 4	FLAT RATE	2,00%	EUR	- 161,51	0,00	- 161,51
	Cross-compliance	2021	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 1 162 696,91	0,00	- 1 162 696,91
	Cross-compliance	2022	CY 2020 - SMR 4	FLAT RATE	5,00%	EUR	- 1 741,02	0,00	- 1 741,02
	Cross-compliance	2022	CY 2021 - GAEC 4	FLAT RATE	2,00%	EUR	- 16 215,77	0,00	- 16 215,77
	Cross-compliance	2022	CY 2021 - SMR 4	FLAT RATE	5,00%	EUR	- 1 009 470,98	0,00	- 1 009 470,98
					Total CZ:	EUR	- 3 515 079,58	0,00	- 3 515 079,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
MT	Cross-compliance	2021	XC - CY 2020	FLAT RATE	2,00%	EUR	- 6 234,36	0,00	- 6 234,36
	Cross-compliance	2022	XC - CY 2020	FLAT RATE	2,00%	EUR	- 8,83	0,00	- 8,83
	Cross-compliance	2022	XC - CY 2021	FLAT RATE	2,00%	EUR	- 6 079,37	0,00	- 6 079,37

	Cross-compliance	2023	XC - CY 2021	FLAT RATE	2,00%	EUR	- 7,17	0,00	- 7,17
	Cross-compliance	2023	XC - CY 2022	FLAT RATE	2,00%	EUR	- 2 983,90	0,00	- 2 983,90
					Total MT:	EUR	- 15 313,63	0,00	- 15 313,63

Currency	Gross Amount	Deductions	Net Decided
EUR	- 3 530 393,21	0,00	- 3 530 393,21

Lifting of suspensions

EAFRD

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
SK	Rural Development EAFRD investment - private beneficiaries	2020	Lifting Of Suspension 2020 C(2021)856 2014SK06RDNP001	ONE OFF		EUR	0,00	0,00	0,00	4 093 937,20
	Rural Development EAFRD investment - private beneficiaries	2020	Lifting Of Suspension C(2021)4953 2020 2014SK06RDNP001 - Lifting Of Suspension C(2021)4953 2021 2014SK06RDNP001	ONE OFF		EUR	0,00	0,00	0,00	2 377 950,26
	Rural Development EAFRD investment - private beneficiaries	2021	Lifting Of Suspension C(2021)4953 2020 2014SK06RDNP001 - Lifting Of Suspension C(2021)4953 2021 2014SK06RDNP001	ONE OFF		EUR	0,00	0,00	0,00	1 674 935,67

	Rural Development EAFRD investment - private beneficiaries	2021	Lifting Of Suspension C(2022)90 2021 2014SK06RDNP001	ONE OFF		EUR	0,00	0,00	0,00	6 186 219,84
					Total SK:	EUR	0,00	0,00	0,00	14 333 042,97

Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
EUR	0,00	0,00	0,00	14 333 042,97

Reimbursements

EAGF

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
AT	Decoupled Direct Aids	2016	Reimbursement following judgment in case T-501/22	ONE OFF		EUR	972 081,19	0,00	972 081,19
					Total AT:	EUR	972 081,19	0,00	972 081,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Decoupled Direct Aids	2016	Reimbursement following judgment in case T-48/22	ESTIMATED BY AMOUNT		EUR	5 970 817,09	14 971,71	5 955 845,38

	Decoupled Direct Aids	2017	Reimbursement following judgment in case T-48/22	ESTIMATED BY AMOUNT		EUR	5 969 669,02	16 710,64	5 952 958,38
	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-48/22	ESTIMATED BY AMOUNT		EUR	5 938 606,93	0,00	5 938 606,93
	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-48/22	ONE OFF		EUR	18 808,71	0,00	18 808,71
	Decoupled Direct Aids	2019	Reimbursement following judgment in case T-48/22	ESTIMATED BY AMOUNT		EUR	8 473,72	0,00	8 473,72
	Decoupled Direct Aids	2019	Reimbursement following judgment in case T-48/22	ONE OFF		EUR	24,53	0,00	24,53
					Total CZ:	EUR	17 906 400,00	31 682,35	17 874 717,65

Currency	Gross Amount	Deductions	Net Decided
EUR	18 878 481,19	31 682,35	18 846 798,84

Financial Corrections		Total Net Decided
EAGF	Financial corrections - excluding cross-compliance	– 138 908 826,50
EAGF	Financial corrections from cross-compliance	– 10 405 553,44
EAFRD	Financial corrections - excluding cross-compliance	– 75 111 418,04
EAFRD	Financial corrections from cross-compliance	– 3 651 934,31
TOTAL:		– 228 077 732,29

Reimbursements		Total Net Decided
EAGF		18 846 798,84
TOTAL:		18 846 798,84