



2025/2334

21.11.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/2334

of 19 November 2025

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

(notified under document C(2025) 7762)

(Only the Czech, Danish, Dutch, Estonian, French, Greek, Hungarian, Italian, Lithuanian, Polish, Portuguese, Romanian, Slovak 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) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 ⁽¹⁾, and in particular Articles 55 and 104 thereof,

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 ⁽²⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Article 4(1), point (b), Article 5, Article 7(3), Articles 9, 17, 21 and 34, Article 35(4), Articles 36, 37, 38, 40 to 43, 51, 52, 54, 56, 59, 63, 64, 67, 68, 70 to 75, 77, 91 to 97, 99 and 100, Article 102(2) and Articles 110 and 111 of Regulation (EU) No 1306/2013 continue to apply, as regards the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), in relation to expenditure as referred to in Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116.
- (2) In accordance with Article 52 of Regulation (EU) No 1306/2013 and Article 55 of Regulation (EU) 2021/2116, 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.
- (3) In accordance with Article 52(3), second subparagraph, of Regulation (EU) No 1306/2013 and Article 34(3), third subparagraph, and Article 40 of Commission Implementing Regulation (EU) No 908/2014 ⁽³⁾, and Article 55(3), second subparagraph, of Regulation (EU) 2021/2116 and Article 37(3), third subparagraph, and Article 43 of Commission Implementing Regulation (EU) 2022/128 ⁽⁴⁾, some Member States made use of the conciliation procedure. The Commission has examined the reports issued by the Conciliation Body on the outcome of these conciliation procedures.

⁽¹⁾ OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>.

⁽²⁾ OJ L 347, 20.12.2013, p. 549, ELI: <http://data.europa.eu/eli/reg/2013/1306/oj>.

⁽³⁾ Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59, ELI: http://data.europa.eu/eli/reg_impl/2014/908/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2022/128 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council on paying agencies and other bodies, financial management, clearance of accounts, checks, securities and transparency (OJ L 20, 31.1.2022, p. 13, ELI: http://data.europa.eu/eli/reg_impl/2022/128/oj).

- (4) In accordance with Regulation (EU) No 1306/2013 and Regulation (EU) 2021/2116, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed, subject to, as regards expenditure incurred under Regulation (EU) 2021/2116, certain limitations in Article 55(1), second and third subparagraphs, of that Regulation.
- (5) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by certain Member States does not fulfil this requirement and can therefore not be financed under the EAGF and the EAFRD.
- (6) The Commission should indicate the amounts that are not recognised as being chargeable to the EAGF and the EAFRD. 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 those Member States, except where otherwise provided for in Article 52(4), points (b) and (c), and Article 52(5) of Regulation (EU) No 1306/2013 and Article 55(4), points (b) and (c), and Article 55(5) of Regulation (EU) 2021/2116.
- (7) 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.
- (8) As regards the cases covered by this decision, the Commission notified the assessment of the amounts to be excluded on grounds of non-compliance with Union law to the Member States concerned in the summary report on the subject ⁽³⁾.
- (9) 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 26 August 2025,

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 Czech Republic, the Kingdom of Denmark, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the Italian Republic, the Republic of Lithuania, Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, Romania and the Slovak Republic.

Done at Brussels, 19 November 2025.

For the Commission
Christophe HANSEN
Member of the Commission

⁽³⁾ Ares(2025) 9227496.

ANNEX

Financial Corrections

EAGF

Financial corrections - excluding cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	EU School Scheme	2024	Deficiencies in 2 key controls (FY 2024).	FLAT RATE	5,00%	EUR	- 91 026,69	0,00	- 91 026,69
	EU School Scheme	2025	Deficiencies in 2 key controls (FY 2025).	FLAT RATE	5,00%	EUR	- 104 294,02	0,00	- 104 294,02
	EU School Scheme	2022	Deficiencies in 2 key controls (FYs 2022-2023).	FLAT RATE	5,00%	EUR	- 83 466,94	0,00	- 83 466,94
	EU School Scheme	2023	Deficiencies in 2 key controls (FYs 2022-2023).	FLAT RATE	5,00%	EUR	- 135 331,44	0,00	- 135 331,44
					Total DK:	EUR	- 414 119,09	0,00	- 414 119,09
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
EE	EU School Scheme	2022	Checks to establish the eligibility of the aid (key control). Compliance with provisions regarding administrative checks of the aid applications and documentary evidence for the supply and distribution of products. FY 2022 (SY 2021/22).	ONE OFF		EUR	- 26 917,27	0,00	- 26 917,27

	EU School Scheme	2023	Checks to establish the eligibility of the aid (key control). Compliance with provisions regarding administrative checks of the aid applications and documentary evidence. FYs 2023 and 2024 (SYs 2022/23 and 2023/24).	ONE OFF		EUR	- 34 679,37	0,00	- 34 679,37
	EU School Scheme	2024	Checks to establish the eligibility of the aid (key control). Compliance with provisions regarding administrative checks of the aid applications and documentary evidence. FYs 2023 and 2024 (SYs 2022/23 and 2023/24).	ONE OFF		EUR	- 30 904,10	0,00	- 30 904,10
					Total EE:	EUR	- 92 500,74	0,00	- 92 500,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2022	1.1. Execution of a guarantee in the context of a recovery procedure 1.2. Time limit to launch and follow up recovery procedures (irregularities reported under Annex II of Regulation (EU) No 908/2014) 1.3. Irrecoverable amount	ONE OFF		EUR	- 2 149 745,24	0,00	- 2 149 745,24

	Decoupled Direct Aids	2023	BPS - CY 2022 - all PAs	ONE OFF		EUR	- 17 908,57	0,00	- 17 908,57
	Clearance of Accounts - Financial Clearance	2017	Financial errors identified by the CB	ONE OFF		EUR	- 31 212,95	0,00	- 31 212,95
	Clearance of Accounts - Financial Clearance	2022	Financial errors identified by the CB	ONE OFF		EUR	- 26 890,97	0,00	- 26 890,97
	Decoupled Direct Aids	2023	GREENING - CY 2022 - all PAs	ONE OFF		EUR	- 10 879,09	0,00	- 10 879,09
	Decoupled Direct Aids	2023	YFP - CY 2022 - 5 PAs	ONE OFF		EUR	- 251 421,29	0,00	- 251 421,29
	Decoupled Direct Aids	2023	YFP - CY 2022 - all PAs	ONE OFF		EUR	- 2 519 577,06	0,00	- 2 519 577,06
					Total ES:	EUR	- 5 007 635,17	0,00	- 5 007 635,17
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2020	Debt management - EAGF - debt recognition and registration - debt recovery and reporting of debts	ONE OFF		EUR	- 1 426 671,94	0,00	- 1 426 671,94
	EU School Scheme	2020	Deficiency in KC 'Checks to establish the eligibility of the aid' - Reasonableness of the cost-based system - F&V and milk parts of the scheme - FYs 2020, 2021 and 2022	FLAT RATE	5,00%	EUR	- 60 672,95	0,00	- 60 672,95

	EU School Scheme	2021	Deficiency in KC 'Checks to establish the eligibility of the aid' - Reasonableness of the cost-based system - F&V and milk parts of the scheme - FYs 2020, 2021 and 2022	FLAT RATE	5,00%	EUR	- 101 884,30	0,00	- 101 884,30
	EU School Scheme	2022	Deficiency in KC 'Checks to establish the eligibility of the aid' - Reasonableness of the cost-based system - F&V and milk parts of the scheme - FYs 2020, 2021 and 2022	FLAT RATE	5,00%	EUR	- 25 923,55	0,00	- 25 923,55
	EU School Scheme	2021	Deficiency in KC 'Checks to establish the eligibility of the aid' - Respect of limits and ceilings (Annex V products) - Milk part of the scheme - FYs 2021 and 2022	ONE OFF		EUR	- 1 454 557,16	0,00	- 1 454 557,16
	EU School Scheme	2022	Deficiency in KC 'Checks to establish the eligibility of the aid' - Respect of limits and ceilings (Annex V products) - Milk part of the scheme - FYs 2021 and 2022	ONE OFF		EUR	- 1 008 514,70	0,00	- 1 008 514,70
	Clearance of Accounts - Financial Clearance	2020	EAGF debt management	ONE OFF		EUR	- 34 401 844,77	0,00	- 34 401 844,77

	Clearance of Accounts - Financial Clearance	2023	EAGF debt management	ONE OFF		EUR	- 69 505,75	0,00	- 69 505,75
	Clearance of Accounts - Financial Clearance	2020	EAGF flat-rate 10% (debt management)	FLAT RATE	10,00%	EUR	- 1 541 550,41	0,00	- 1 541 550,41
	Clearance of Accounts - Financial Clearance	2020	Legality and regularity	ONE OFF		EUR	- 2 676,83	0,00	- 2 676,83
	Clearance of Accounts - Financial Clearance	2020	Milk quota sector	ONE OFF		EUR	- 67 948,53	0,00	- 67 948,53
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.1. of the COL - OP2018 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 1 503 595,41	0,00	- 1 503 595,41
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.1. of the COL - OP2019 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 532 090,40	0,00	- 532 090,40

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.1. of the COL - OP2019 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 1 898 925,51	0,00	- 1 898 925,51
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.1. of the COL - OP2019 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 2 755,16	0,00	- 2 755,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.1. of the COL - OP2020 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 551 042,39	0,00	- 551 042,39
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.1. of the COL - OP2020 - Appropriate performance of the administrative checks to establish the eligibility of operational programmes and aid applications (key control) - AGEA Regions	FLAT RATE	5,00%	EUR	- 1 947 771,35	0,00	- 1 947 771,35

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 73 241,10	0,00	- 73 241,10
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 137 236,61	0,00	- 137 236,61
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 34 373,44	0,00	- 34 373,44
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 122 672,00	0,00	- 122 672,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 177,98	0,00	- 177,98

Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 56 569,77	0,00	- 56 569,77
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 201 886,33	0,00	- 201 886,33
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 292,92	0,00	- 292,92
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 39 055,79	0,00	- 39 055,79
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 138 050,64	0,00	- 138 050,64

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 78 834,09	0,00	- 78 834,09
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 278 655,10	0,00	- 278 655,10
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 9 720,54	0,00	- 9 720,54
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 45 861,35	0,00	- 45 861,35
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 5 329,28	0,00	- 5 329,28

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 22 389,43	0,00	- 22 389,43
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 29 110,02	0,00	- 29 110,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 122 297,27	0,00	- 122 297,27
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 11 789,04	0,00	- 11 789,04
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 30 500,99	0,00	- 30 500,99

Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 51 403,52	0,00	- 51 403,52
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AGREA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 132 992,83	0,00	- 132 992,83
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 3 863,70	0,00	- 3 863,70
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 8 817,28	- 1 991,42	- 6 825,86
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 2 970,54	0,00	- 2 970,54

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 904,46	0,00	- 904,46
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 12 647,15	0,00	- 12 647,15
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 3 850,77	- 2 448,32	- 1 402,45
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 2 617,78	0,00	- 2 617,78
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 1 251,90	0,00	- 1 251,90

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 11 618,66	0,00	- 11 618,66
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA ARTEA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 5 556,39	0,00	- 5 556,39
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 5 387,59	- 58,57	- 5 329,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 37 474,35	- 37 202,78	- 271,57
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 546,42	- 327,85	- 218,57

Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 6 742,44	- 59,19	- 6 683,25
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 3 643,50	- 2 186,10	- 1 457,40
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 44 958,18	- 44 695,06	- 263,12
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 1 594,71	0,00	- 1 594,71
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 7 619,91	0,00	- 7 619,91

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 8 439,91	0,00	- 8 439,91
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA AVEPA OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 40 328,05	0,00	- 40 328,05
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 7 348,41	0,00	- 7 348,41
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	0,00	0,00	0,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 25 962,90	- 23 161,34	- 2 801,56

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2018 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	0,01	0,00	0,01
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 1 367,95	0,00	- 1 367,95
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 5 332,63	0,00	- 5 332,63
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 11 777,71	0,00	- 11 777,71
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2019 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 45 912,43	- 26 892,44	- 19 019,99

Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 976,17	0,00	- 976,17
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values above the one validated ISMEA	FLAT RATE	5,00%	EUR	- 6 922,25	0,00	- 6 922,25
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 6 859,55	0,00	- 6 859,55
Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.1. of the COL - Whole Italy - PA OPLO OP2020 - Calculation and use of flat rates, scales of unit and specific costs - values not validated ISMEA	FLAT RATE	5,00%	EUR	- 48 642,06	0,00	- 48 642,06
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 1 160 116,53	0,00	- 1 160 116,53

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 551 184,87	0,00	- 551 184,87
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 1 967 069,93	0,00	- 1 967 069,93
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 2 854,03	0,00	- 2 854,03
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 100 129,47	0,00	- 100 129,47
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 353 927,94	0,00	- 353 927,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AGEA OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 1 079 775,07	0,00	- 1 079 775,07

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AGREA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 842 092,55	0,00	- 842 092,55
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AGREA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 3 537 806,24	0,00	- 3 537 806,24
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AGREA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 1 190 974,95	0,00	- 1 190 974,95
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA AGREA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 3 081 328,69	0,00	- 3 081 328,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Point 1.1.2.2. of the COL - Whole Italy - PA AGREA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	0,00	0,00	0,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 170 560,20	0,00	- 170 560,20

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 180 637,90	0,00	- 180 637,90
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 55 000,08	0,00	- 55 000,08
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 148 846,30	0,00	- 148 846,30
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 71 182,82	0,00	- 71 182,82
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Point 1.1.2.2. of the COL - Whole Italy - PA ARTEA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	0,00	0,00	0,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 36 168,43	- 19,66	- 36 148,77

	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 4 555,36	0,00	- 4 555,36
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 56 210,04	- 2 485,84	- 53 724,20
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 43 045,51	0,00	- 43 045,51
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 205 682,34	0,00	- 205 682,34
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Point 1.1.2.2. of the COL - Whole Italy - PA AVEPA OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	0,00	0,00	0,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 487 137,43	0,00	- 487 137,43

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2018 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	0,09	0,00	0,09
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 94 172,96	0,00	- 94 172,96
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 821 977,35	0,00	- 821 977,35
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2019 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	0,00	0,00	0,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 179 151,90	0,00	- 179 151,90
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 1 270 393,96	0,00	- 1 270 393,96

	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Point 1.1.2.2. of the COL - Whole Italy - PA OPLO OP2020 - Ineligible costs for the FV POs scheme	ONE OFF		EUR	- 6 003,51	0,00	- 6 003,51
	Scrutiny of transactions	2017	Scrutiny 0,5% 2017 2018 2019	FLAT RATE	0,50%	EUR	- 870 976,83	- 10 005,58	- 860 971,25
	Scrutiny of transactions	2018	Scrutiny 0,5% 2017 2018 2019	FLAT RATE	0,50%	EUR	- 898 224,71	- 33 108,67	- 865 116,04
	Scrutiny of transactions	2019	Scrutiny 0,5% 2017 2018 2019	FLAT RATE	0,50%	EUR	- 802 973,05	- 7 333,76	- 795 639,29
	Scrutiny of transactions	2017	Scrutiny 2,5% 2017 2018 2019	FLAT RATE	2,50%	EUR	- 95 524,10	0,00	- 95 524,10
	Scrutiny of transactions	2018	Scrutiny 2,5% 2017 2018 2019	FLAT RATE	2,50%	EUR	- 56 134,65	0,00	- 56 134,65
	Scrutiny of transactions	2019	Scrutiny 2,5% 2017 2018 2019	FLAT RATE	2,50%	EUR	- 12 587,14	0,00	- 12 587,14
	Clearance of Accounts - Financial Clearance	2018	Weaknesses accreditation criterion delegation FY 2018	FLAT RATE	2,00%	EUR	- 5 058 890,26	- 851 343,93	- 4 207 546,33
	Clearance of Accounts - Financial Clearance	2019	Weaknesses accreditation criterion delegation FY 2019	FLAT RATE	2,00%	EUR	- 44 633 922,68	- 2 901 092,51	- 41 732 830,17
	Clearance of Accounts - Financial Clearance	2020	Weaknesses accreditation criterion delegation FY 2020	FLAT RATE	2,00%	EUR	- 42 182 221,19	- 851 560,43	- 41 330 660,76
					Total IT:	EUR	- 160 901 747,77	- 4 795 973,45	- 156 105 774,32

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	EU School Scheme	2022	Checks to establish the eligibility of the aid (key control). Fair and verifiable calculation method of aid rates for the supply and distribution of fruit & vegetables. FY 2022 (SY 2021/22).	FLAT RATE	5,00%	EUR	- 33 084,98	0,00	- 33 084,98
	EU School Scheme	2023	Checks to establish the eligibility of the aid (key control). Fair and verifiable calculation method of aid rates for the supply and distribution of fruit & vegetables. FYs 2023 and 2024 (SYs 2022/23 and 2023/24).	FLAT RATE	5,00%	EUR	- 45 089,81	0,00	- 45 089,81
	EU School Scheme	2024	Checks to establish the eligibility of the aid (key control). Fair and verifiable calculation method of aid rates for the supply and distribution of fruit & vegetables. FYs 2023 and 2024 (SYs 2022/23 and 2023/24).	FLAT RATE	5,00%	EUR	- 44 115,68	0,00	- 44 115,68
					Total LT:	EUR	- 122 290,47	0,00	- 122 290,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Voluntary Coupled Support	2023	VCS - animals CY2022	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 1 552 847,80	0,00	- 1 552 847,80
					Total NL:	EUR	- 1 552 847,80	0,00	- 1 552 847,80
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Clearance of Accounts - Financial Clearance	2014	EAGF, EAFRD - not recovered financial errors	ONE OFF		EUR	- 17 956,12	- 17 956,12	0,00
	Clearance of Accounts - Financial Clearance	2015	EAGF, EAFRD - not recovered financial errors	ONE OFF		EUR	- 49 017,75	- 49 017,75	0,00
	Clearance of Accounts - Financial Clearance	2017	EAGF, EAFRD - not recovered financial errors	ONE OFF		EUR	- 797,04	0,00	- 797,04
	Clearance of Accounts - Financial Clearance	2020	Financial errors identified by the CB in debt management	ONE OFF		EUR	- 77 095,42	0,00	- 77 095,42
	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Decision not to pursue recovery (EAGF)	ONE OFF		EUR	- 7 777,31	0,00	- 7 777,31
	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Non-respect of the time limit for launching recovery procedure	ONE OFF		EUR	- 327 328,11	0,00	- 327 328,11
					Total PL:	EUR	- 479 971,75	- 66 973,87	- 412 997,88

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Wine - Harvest Insurance and Mutual Funds	2021	Appropriate performance of the administrative checks covering all aid applications and payment claims to ensure compliance with the legislation governing Union support schemes (KC) - FYs 2021 to 2023	ONE OFF		EUR	- 72 372,00	0,00	- 72 372,00
	Wine - Harvest Insurance and Mutual Funds	2022	Appropriate performance of the administrative checks covering all aid applications and payment claims to ensure compliance with the legislation governing Union support schemes (KC) - FYs 2021 to 2023	ONE OFF		EUR	- 72 290,23	0,00	- 72 290,23
	Wine - Harvest Insurance and Mutual Funds	2023	Appropriate performance of the administrative checks covering all aid applications and payment claims to ensure compliance with the legislation governing Union support schemes (KC) - FYs 2021 to 2023	ONE OFF		EUR	- 104 798,00	0,00	- 104 798,00

	POSEI (2014+)	2021	FY2021 Absence in provisions concerning the national measures necessary to ensure compliance with the POSEI legal framework and appropriate measures to check that the advantage is passed on to the end user for the population =< EUR 40 000	FLAT RATE	10,00%	EUR	- 12 299,12	0,00	- 12 299,12
	POSEI (2014+)	2022	FY2022 Absence in provisions concerning the national measures necessary to ensure compliance with the POSEI legal framework and appropriate measures to check that the advantage is passed on to the end user for the population =< EUR 40 000	FLAT RATE	10,00%	EUR	- 35 361,70	0,00	- 35 361,70
	POSEI (2014+)	2023	FY2023 Absence in provisions concerning the national measures necessary to ensure compliance with the POSEI legal framework and appropriate measures to check that the advantage is passed on to the end user for the population =< EUR 40 000	FLAT RATE	10,00%	EUR	- 30 873,75	0,00	- 30 873,75

	Wine - Harvest Insurance and Mutual Funds	2021	Performance of on-the-spot checks - OTSC of sufficient quality (KC) - weaknesses in FY 2021 to FY 2023	FLAT RATE	5,00%	EUR	- 96 654,74	0,00	- 96 654,74
	Wine - Harvest Insurance and Mutual Funds	2022	Performance of on-the-spot checks - OTSC of sufficient quality (KC) - weaknesses in FY 2021 to FY 2023	FLAT RATE	5,00%	EUR	- 99 028,28	0,00	- 99 028,28
	Wine - Harvest Insurance and Mutual Funds	2023	Performance of on-the-spot checks - OTSC of sufficient quality (KC) - weaknesses in FY 2021 to FY 2023	FLAT RATE	5,00%	EUR	- 101 280,73	0,00	- 101 280,73
					Total PT:	EUR	- 624 958,55	0,00	- 624 958,55
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Scrutiny of transactions	2020	FY 2020 Period 2021-2022 (0,5%)	FLAT RATE	0,50%	EUR	- 26 971,42	- 14,04	- 26 957,38
	Scrutiny of transactions	2020	FY 2020 Period 2021-2022 1,5%	FLAT RATE	1,50%	EUR	- 272 162,03	0,00	- 272 162,03
	Scrutiny of transactions	2020	FY 2020 Period 2021-2022 2,5 %	FLAT RATE	2,50%	EUR	- 56 431,34	0,00	- 56 431,34
	Scrutiny of transactions	2021	FY 2021 Period 2022-2023 (0,5%)	FLAT RATE	0,50%	EUR	- 17 944,04	0,00	- 17 944,04
	Scrutiny of transactions	2021	FY 2021 Period 2022-2023 (1%)	FLAT RATE	1,00%	EUR	- 26 265,56	0,00	- 26 265,56

	Scrutiny of transactions	2021	FY 2021 Period 2022-2023 2,5%	FLAT RATE	2,50%	EUR	- 9 755,68	0,00	- 9 755,68
	Clearance of Accounts - Financial Clearance	2021	Potential irregularities identified and finally confirmed	ONE OFF		EUR	- 3 784,69	0,00	- 3 784,69
					Total RO:	EUR	- 413 314,76	- 14,04	- 413 300,72

Currency	Gross Amount	Deductions	Net Decided
EUR	- 169 609 386,10	- 4 862 961,36	- 164 746 424,74

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2023	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 1 320 290,30	0,00	- 1 320 290,30
	Cross-compliance	2024	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 124,69	0,00	- 124,69
					Total CZ:	EUR	- 1 320 414,99	0,00	- 1 320 414,99
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Cross-compliance	2022	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 1 910 965,51	- 4 158,28	- 1 906 807,23
	Cross-compliance	2023	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 1 487,96	0,00	- 1 487,96
	Cross-compliance	2024	CY 2021 a - FY 2024	FLAT RATE	5,00%	EUR	- 1 056,43	0,00	- 1 056,43

	Cross-compliance	2022	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 1 714 521,74	- 95,06	- 1 714 426,68
	Cross-compliance	2023	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 2 870,37	0,00	- 2 870,37
	Cross-compliance	2024	CY 2021 b - FY 2024	FLAT RATE	2,00%	EUR	- 437,36	0,00	- 437,36
	Cross-compliance	2023	CY 2022 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 494 333,71	0,00	- 494 333,71
	Cross-compliance	2024	CY 2022 a - FY 2024	FLAT RATE	5,00%	EUR	- 8 307,96	0,00	- 8 307,96
	Cross-compliance	2023	CY 2022 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 1 757 734,51	0,00	- 1 757 734,51
	Cross-compliance	2024	CY 2022 b - FY 2024	FLAT RATE	2,00%	EUR	- 2 583,73	0,00	- 2 583,73
					Total HU:	EUR	- 5 894 299,28	- 4 253,34	- 5 890 045,94
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2021	CY 2020	FLAT RATE	10,00%	EUR	- 388 525,69	- 270,41	- 388 255,28
	Cross-compliance	2022	CY 2021	FLAT RATE	10,00%	EUR	- 423 897,61	- 36,66	- 423 860,95
	Cross-compliance	2023	CY 2021	FLAT RATE	10,00%	EUR	- 4 612,83	0,00	- 4 612,83
	Cross-compliance	2023	CY 2022	FLAT RATE	10,00%	EUR	- 425 347,98	0,00	- 425 347,98
					Total IT:	EUR	- 1 242 384,11	- 307,07	- 1 242 077,04

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Cross-compliance	2021	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 1 010 712,03	- 36 791,99	- 973 920,04
	Cross-compliance	2022	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 353,45	0,00	- 353,45
	Cross-compliance	2023	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 41,08	0,00	- 41,08
	Cross-compliance	2021	CY 2020 - without land	ONE OFF		EUR	- 3 272,50	- 117,05	- 3 155,45
	Cross-compliance	2022	CY 2020 - without land	ONE OFF		EUR	- 1,13	0,00	- 1,13
	Cross-compliance	2023	CY 2020 - without land	ONE OFF		EUR	- 0,13	0,00	- 0,13
	Cross-compliance	2022	CY 2021 - with land	FLAT RATE	2,00%	EUR	- 1 119 773,74	0,00	- 1 119 773,74
	Cross-compliance	2023	CY 2021 - with land	FLAT RATE	2,00%	EUR	- 469,02	0,00	- 469,02
	Cross-compliance	2023	CY 2022 - with land	FLAT RATE	2,00%	EUR	- 1 151 983,50	0,00	- 1 151 983,50
					Total LT:	EUR	- 3 286 606,58	- 36 909,04	- 3 249 697,54
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Cross-compliance	2021	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 139 851,99	- 391,54	- 139 460,45
	Cross-compliance	2022	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 17 469,19	0,00	- 17 469,19
	Cross-compliance	2023	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 147,04	0,00	- 147,04

	Cross-compliance	2024	CY 2020 a FY 2024	FLAT RATE	5,00%	EUR	- 41,07	0,00	- 41,07
	Cross-compliance	2021	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 18 120,39	- 12,62	- 18 107,77
	Cross-compliance	2022	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 683,44	0,00	- 683,44
	Cross-compliance	2023	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 215,95	0,00	- 215,95
	Cross-compliance	2024	CY 2020 b FY 2024	FLAT RATE	2,00%	EUR	- 7,05	0,00	- 7,05
	Cross-compliance	2022	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 1 151 682,97	- 4 509,99	- 1 147 172,98
	Cross-compliance	2023	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 882,87	0,00	- 882,87
	Cross-compliance	2024	CY 2021 a FY 2024	FLAT RATE	5,00%	EUR	- 248,66	0,00	- 248,66
	Cross-compliance	2021	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 100,40	0,00	- 100,40
	Cross-compliance	2022	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 169 817,59	- 67,04	- 169 750,55
	Cross-compliance	2023	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 148,53	0,00	- 148,53
	Cross-compliance	2024	CY 2021 b FY 2024	FLAT RATE	2,00%	EUR	- 36,86	0,00	- 36,86
	Cross-compliance	2023	CY 2022 a FY 2023	FLAT RATE	5,00%	EUR	- 1 070 016,36	0,00	- 1 070 016,36
	Cross-compliance	2024	CY 2022 a FY 2024	FLAT RATE	5,00%	EUR	- 12 321,30	0,00	- 12 321,30

	Cross-compliance	2023	CY 2022 b FY 2022-2023	FLAT RATE	2,00%	EUR	- 169 059,66	0,00	- 169 059,66
	Cross-compliance	2024	CY 2022 b FY 2024	FLAT RATE	2,00%	EUR	- 1 376,49	0,00	- 1 376,49
					Total SK:	EUR	- 2 752 227,81	- 4 981,19	- 2 747 246,62

Currency	Gross Amount	Deductions	Net Decided
EUR	- 14 495 932,77	- 46 450,64	- 14 449 482,13

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Rural Development EAFRD measures subject to IACS	2022	One-off correction for M12 - NAT 2000 & WFD	ONE OFF		EUR	- 27 923,13	0,00	- 27 923,13
					Total HU:	EUR	- 27 923,13	0,00	- 27 923,13
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Rural Development EAFRD measures subject to IACS	2023	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2022	ONE OFF		EUR	- 317 298,00	0,00	- 317 298,00

	Rural Development EAFRD measures subject to IACS	2024	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2023	ONE OFF		EUR	- 158 290,36	0,00	- 158 290,36
	Clearance of Accounts - Financial Clearance	2022	Projected Incompliance Rate EAFRD NIACS	ESTIMATED BY AMOUNT		EUR	- 1 591 064,79	0,00	- 1 591 064,79
					Total RO:	EUR	- 2 066 653,15	0,00	- 2 066 653,15

Currency	Gross Amount	Deductions	Net Decided
EUR	- 2 094 576,28	0,00	- 2 094 576,28

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Rural Development EAFRD Leader	2021	Enquête CEB/2023/003/BE concernant le suivi du rapport de l'organisme de certification pour les exercices financiers 2021 à 2023	FLAT RATE	10,00%	EUR	- 29 305,01	0,00	- 29 305,01
	Rural Development EAFRD Leader	2022	Enquête CEB/2023/003/BE concernant le suivi du rapport de l'organisme de certification pour les exercices financiers 2021 à 2023	FLAT RATE	10,00%	EUR	- 60 010,95	0,00	- 60 010,95

	Rural Development EAFRD Leader	2023	Enquête CEB/2023/003/BE concernant le suivi du rapport de l'organisme de certification pour les exercices financiers 2021 à 2023	FLAT RATE	10,00%	EUR	- 110 069,55	0,00	- 110 069,55
	Rural Development EAFRD Leader	2024	Enquête CEB/2023/003/BE concernant le suivi du rapport de l'organisme de certification pour l'exercice financier 2024	FLAT RATE	10,00%	EUR	- 112 711,32	0,00	- 112 711,32
					Total BE:	EUR	- 312 096,83	0,00	- 312 096,83
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2022	Weaknesses in recovery of debts - debt cases declared irrecoverable	ONE OFF		EUR	- 4 254 534,73	0,00	- 4 254 534,73
					Total ES:	EUR	- 4 254 534,73	0,00	- 4 254 534,73
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Rural Development EAFRD Measures with flat-rate support	2023	Calculated correction for Measure 22	ONE OFF		EUR	- 50 842,16	0,00	- 50 842,16
					Total GR:	EUR	- 50 842,16	0,00	- 50 842,16

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Clearance of Accounts - Financial Clearance	2022	EAFRD Debtors	ONE OFF		EUR	- 810 600,48	0,00	- 810 600,48
	Rural Development EAFRD NIACS forestry measures	2021	EAFRD Non-IACS Forestry measures M.8.6.2. Deficiencies found in OTSC and verification of payments claims.	FLAT RATE	5,00%	EUR	- 9 089,56	0,00	- 9 089,56
	Rural Development EAFRD NIACS forestry measures	2022	EAFRD Non-IACS Forestry measures M.8.6.2. Deficiencies found in OTSC and verification of payments claims.	FLAT RATE	5,00%	EUR	- 28 074,01	0,00	- 28 074,01
	Rural Development EAFRD NIACS forestry measures	2023	EAFRD Non-IACS Forestry measures M.8.6.2. Deficiencies found in OTSC and verification of payments claims.	FLAT RATE	5,00%	EUR	- 2 874,84	- 661,11	- 2 213,73
					Total HU:	EUR	- 850 638,89	- 661,11	- 849 977,78
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2020	Advances and securities	ONE OFF		EUR	- 6 244 067,26	0,00	- 6 244 067,26

	Clearance of Accounts - Financial Clearance	2020	Debt management - EAFRD - debt recognition and registration - debt recovery and reporting of debts	ONE OFF		EUR	- 1 329 000,32	0,00	- 1 329 000,32
	Clearance of Accounts - Financial Clearance	2020	EAFRD debt management	ONE OFF		EUR	- 4 098 613,53	0,00	- 4 098 613,53
	Clearance of Accounts - Financial Clearance	2023	EAFRD debt management	ONE OFF		EUR	- 120 826,85	0,00	- 120 826,85
	Clearance of Accounts - Financial Clearance	2020	EAFRD flat rate 10% (debt management)	FLAT RATE	10,00%	EUR	- 977 606,50	0,00	- 977 606,50
	Clearance of Accounts - Financial Clearance	2018	Weaknesses accreditation criterion delegation FY 2018	FLAT RATE	2,00%	EUR	- 3 923 544,98	- 954 975,31	- 2 968 569,67
	Clearance of Accounts - Financial Clearance	2019	Weaknesses accreditation criterion delegation FY 2019	FLAT RATE	2,00%	EUR	- 18 331 173,05	- 819 620,69	- 17 511 552,36
	Clearance of Accounts - Financial Clearance	2020	Weaknesses accreditation criterion delegation FY 2020	FLAT RATE	2,00%	EUR	- 20 275 089,10	- 91 898,94	- 20 183 190,16
					Total IT:	EUR	- 55 299 921,59	- 1 866 494,94	- 53 433 426,65

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Clearance of Accounts - Financial Clearance	2019	EAFRD Non-IACS - financial errors	ONE OFF		EUR	- 117 068,85	0,00	- 117 068,85
	Clearance of Accounts - Financial Clearance	2020	EAFRD Non-IACS - financial errors	ONE OFF		EUR	- 26 494,93	0,00	- 26 494,93
	Clearance of Accounts - Financial Clearance	2016	EAGF, EAFRD - not recovered financial errors	ONE OFF		EUR	- 56 505,61	0,00	- 56 505,61
	Clearance of Accounts - Financial Clearance	2020	Financial errors identified by the CB in debt management	ONE OFF		EUR	- 26 258,43	0,00	- 26 258,43
	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Decision not to pursue recovery (EAFRD)	ONE OFF		EUR	- 77 759,38	0,00	- 77 759,38
	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Non-respect of the time limit for launching recovery procedure (EAFRD)	ONE OFF		EUR	- 651 578,10	0,00	- 651 578,10
					Total PL:	EUR	- 955 665,30	0,00	- 955 665,30

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Clearance of Accounts - Financial Clearance	2021	Audit objective 1: debt management	ONE OFF		EUR	- 3 847 171,40	0,00	- 3 847 171,40
	Clearance of Accounts - Financial Clearance	2021	Audit objective 2: financial & known errors	ONE OFF		EUR	- 7 137,92	0,00	- 7 137,92
	Clearance of Accounts - Financial Clearance	2022	Debt management errors	ONE OFF		EUR	- 45 281,39	0,00	- 45 281,39
	Rural Development EAFRD forestry measures	2021	Inappropriate checks on double-financing M8.1 - CY2020-2021-2022	ONE OFF		EUR	- 2 108,28	- 1 020,81	- 1 087,47
	Rural Development EAFRD forestry measures	2022	Inappropriate checks on double-financing M8.1 - CY2020-2021-2022	ONE OFF		EUR	- 3 483,43	- 867,02	- 2 616,41
	Rural Development EAFRD forestry measures	2023	Inappropriate checks on double-financing M8.1 - CY2020-2021-2022	ONE OFF		EUR	- 7 410,58	- 140,61	- 7 269,97
	Rural Development EAFRD measures subject to IACS	2017	Inappropriate checks on the compliance with long-term commitments	ONE OFF		EUR	- 50 904,47	- 55 686,59	4 782,12

	Rural Development EAFRD measures subject to IACS	2018	Inappropriate checks on the compliance with long-term commitments	ONE OFF		EUR	- 85 318,08	- 14 106,22	- 71 211,86
	Rural Development EAFRD measures subject to IACS	2019	Inappropriate checks on the compliance with long-term commitments	ONE OFF		EUR	- 185 758,08	- 24 205,78	- 161 552,30
	Rural Development EAFRD measures subject to IACS	2020	Inappropriate checks on the compliance with long-term commitments	ONE OFF		EUR	- 216 981,12	- 40 540,51	- 176 440,61
	Rural Development EAFRD measures subject to IACS	2021	Inappropriate checks on the compliance with long-term commitments	ONE OFF		EUR	- 28 116,40	- 664,02	- 27 452,38
	Clearance of Accounts - Financial Clearance	2022	Known errors EAFRD IACS	ONE OFF		EUR	- 5 438,37	0,00	- 5 438,37
	Clearance of Accounts - Financial Clearance	2022	Known errors EAFRD NIACS	ONE OFF		EUR	- 149 403,47	0,00	- 149 403,47
	Rural Development EAFRD measures subject to IACS	2021	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2020	ONE OFF		EUR	- 292 907,28	- 167 944,64	- 124 962,64

	Rural Development EAFRD measures subject to IACS	2022	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2021	ONE OFF		EUR	- 496 021,92	- 194 307,63	- 301 714,29
	Rural Development EAFRD measures subject to IACS	2023	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2022	ONE OFF		EUR	- 267 927,66	- 5 619,43	- 262 308,23
	Rural Development EAFRD measures subject to IACS	2024	Maximum Eligible Area (MEA): eligibility of parcels - M10 - CY2023	ONE OFF		EUR	- 447 795,06	0,00	- 447 795,06
	Rural Development EAFRD measures subject to IACS	2021	Maximum Eligible Area (MEA): eligibility of parcels - M13 - CY2020	ONE OFF		EUR	- 789 753,32	- 468 339,60	- 321 413,72
	Rural Development EAFRD measures subject to IACS	2022	Maximum Eligible Area (MEA): eligibility of parcels - M13 - CY2021	ONE OFF		EUR	- 890 983,60	- 462 602,59	- 428 381,01
	Rural Development EAFRD measures subject to IACS	2023	Maximum Eligible Area (MEA): eligibility of parcels - M13 - CY2022	ONE OFF		EUR	- 893 272,63	- 460 037,74	- 433 234,89
	Rural Development EAFRD measures subject to IACS	2024	Maximum Eligible Area (MEA): eligibility of parcels - M13 - CY2023	ONE OFF		EUR	- 284 138,16	0,00	- 284 138,16

	Clearance of Accounts - Financial Clearance	2022	Projected Incompliance Rate EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 8 687 477,53	0,00	- 8 687 477,53
	Clearance of Accounts - Financial Clearance	2022	Projected Incompliance Rate EAFRD NIACS	ESTIMATED BY AMOUNT		EUR	- 3 685 693,68	0,00	- 3 685 693,68
					Total RO:	EUR	- 21 370 483,83	- 1 896 083,19	- 19 474 400,64

Currency	Gross Amount	Deductions	Net Decided
EUR	- 83 094 183,33	- 3 763 239,24	- 79 330 944,09

Financial corrections from cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2023	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 49 012,58	0,00	- 49 012,58
	Cross-compliance	2024	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 165,02	0,00	- 165,02
	Cross-compliance	2025	CY 2022 - FY 2025	FLAT RATE	2,00%	EUR	- 1,33	0,00	- 1,33
					Total CZ:	EUR	- 49 178,93	0,00	- 49 178,93
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Cross-compliance	2022	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 66 212,42	0,00	- 66 212,42

	Cross-compliance	2023	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 216,65	0,00	- 216,65
	Cross-compliance	2024	CY 2021 a - FY 2024	FLAT RATE	5,00%	EUR	- 91,21	0,00	- 91,21
	Cross-compliance	2022	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 50 591,72	0,00	- 50 591,72
	Cross-compliance	2023	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 182,91	0,00	- 182,91
	Cross-compliance	2023	CY 2022 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 135 736,16	0,00	- 135 736,16
	Cross-compliance	2024	CY 2022 a - FY 2024	FLAT RATE	5,00%	EUR	- 871,90	0,00	- 871,90
	Cross-compliance	2023	CY 2022 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 70 727,18	0,00	- 70 727,18
	Cross-compliance	2024	CY 2022 b - FY 2024	FLAT RATE	2,00%	EUR	- 123,11	0,00	- 123,11
	Cross-compliance	2024	CY 2023 - FY 2024	FLAT RATE	5,00%	EUR	- 7 245,17	0,00	- 7 245,17
					Total HU:	EUR	- 331 998,43	0,00	- 331 998,43
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2022	CY 2021	FLAT RATE	10,00%	EUR	- 57 741,75	0,00	- 57 741,75
	Cross-compliance	2023	CY 2021	FLAT RATE	10,00%	EUR	- 506,94	0,00	- 506,94
					Total IT:	EUR	- 58 248,69	0,00	- 58 248,69

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Cross-compliance	2022	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 78 830,36	0,00	- 78 830,36
	Cross-compliance	2023	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 852,06	0,00	- 852,06
	Cross-compliance	2022	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 6 092,29	0,00	- 6 092,29
	Cross-compliance	2023	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 160,46	0,00	- 160,46
	Cross-compliance	2024	CY 2021 b FY 2024	FLAT RATE	2,00%	EUR	- 2,68	0,00	- 2,68
	Cross-compliance	2023	CY 2022 a FY 2023	FLAT RATE	5,00%	EUR	- 83 927,46	0,00	- 83 927,46
	Cross-compliance	2024	CY 2022 a FY 2024	FLAT RATE	5,00%	EUR	- 2 993,89	0,00	- 2 993,89
	Cross-compliance	2023	CY 2022 b FY 2022-2023	FLAT RATE	2,00%	EUR	- 5 516,22	0,00	- 5 516,22
	Cross-compliance	2024	CY 2022 b FY 2024	FLAT RATE	2,00%	EUR	- 320,33	0,00	- 320,33
					Total SK:	EUR	- 178 695,75	0,00	- 178 695,75

Currency	Gross Amount	Deductions	Net Decided
EUR	- 618 121,80	0,00	- 618 121,80

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Cross-compliance	2023	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 313 465,59	0,00	- 313 465,59
	Cross-compliance	2024	CY 2022 - FY 2023-2024	FLAT RATE	2,00%	EUR	- 169,93	0,00	- 169,93
	Cross-compliance	2025	CY 2022 - FY 2025	FLAT RATE	2,00%	EUR	- 0,02	0,00	- 0,02
					Total CZ:	EUR	- 313 635,54	0,00	- 313 635,54
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Cross-compliance	2022	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 247 106,01	- 6,56	- 247 099,45
	Cross-compliance	2023	CY 2021 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 390,75	- 0,24	- 390,51
	Cross-compliance	2024	CY 2021 a - FY 2024	FLAT RATE	5,00%	EUR	- 373,60	0,00	- 373,60
	Cross-compliance	2022	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 124 568,16	- 23,37	- 124 544,79
	Cross-compliance	2023	CY 2021 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 575,58	- 0,36	- 575,22
	Cross-compliance	2024	CY 2021 b - FY 2024	FLAT RATE	2,00%	EUR	- 33,87	0,00	- 33,87
	Cross-compliance	2023	CY 2022 a - FY 2022-2023	FLAT RATE	5,00%	EUR	- 644 509,00	- 9,34	- 644 499,66
	Cross-compliance	2024	CY 2022 a - FY 2024	FLAT RATE	5,00%	EUR	- 5 228,30	0,00	- 5 228,30
	Cross-compliance	2023	CY 2022 b - FY 2022-2023	FLAT RATE	2,00%	EUR	- 407 286,79	- 21,91	- 407 264,88

	Cross-compliance	2024	CY 2022 b - FY 2024	FLAT RATE	2,00%	EUR	- 2 164,38	0,00	- 2 164,38
	Cross-compliance	2024	CY 2023 - FY 2024	FLAT RATE	5,00%	EUR	- 2 353,16	0,00	- 2 353,16
					Total HU:	EUR	- 1 434 589,60	- 61,78	- 1 434 527,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2021	CY 2020	FLAT RATE	10,00%	EUR	- 102 835,41	0,00	- 102 835,41
	Cross-compliance	2022	CY 2020	FLAT RATE	10,00%	EUR	- 519,36	0,00	- 519,36
	Cross-compliance	2022	CY 2021	FLAT RATE	10,00%	EUR	- 169 558,46	0,00	- 169 558,46
	Cross-compliance	2023	CY 2021	FLAT RATE	10,00%	EUR	- 2 364,41	0,00	- 2 364,41
	Cross-compliance	2023	CY 2022	FLAT RATE	10,00%	EUR	- 168 463,39	0,00	- 168 463,39
					Total IT:	EUR	- 443 741,03	0,00	- 443 741,03
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Cross-compliance	2020	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 5,25	0,00	- 5,25
	Cross-compliance	2021	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 78 207,50	0,00	- 78 207,50
	Cross-compliance	2022	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 7,14	0,00	- 7,14
	Cross-compliance	2023	CY 2020 - with land	FLAT RATE	2,00%	EUR	- 0,04	0,00	- 0,04

	Cross-compliance	2020	CY 2020 - without land	ONE OFF		EUR	- 0,02	0,00	- 0,02
	Cross-compliance	2021	CY 2020 - without land	ONE OFF		EUR	- 253,22	0,00	- 253,22
	Cross-compliance	2022	CY 2020 - without land	ONE OFF		EUR	- 0,02	0,00	- 0,02
	Cross-compliance	2023	CY 2022 - with land	FLAT RATE	2,00%	EUR	- 166 280,04	0,00	- 166 280,04
					Total LT:	EUR	- 244 753,23	0,00	- 244 753,23
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Cross-compliance	2021	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 170 690,33	0,00	- 170 690,33
	Cross-compliance	2022	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 5 837,11	0,00	- 5 837,11
	Cross-compliance	2023	CY 2020 a FY 2021-2023	FLAT RATE	5,00%	EUR	- 11,32	0,00	- 11,32
	Cross-compliance	2021	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 13 803,52	0,00	- 13 803,52
	Cross-compliance	2022	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 276,40	0,00	- 276,40
	Cross-compliance	2023	CY 2020 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 91,20	0,00	- 91,20
	Cross-compliance	2024	CY 2020 b FY 2024	FLAT RATE	2,00%	EUR	- 15,69	0,00	- 15,69
	Cross-compliance	2022	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 341 452,03	0,00	- 341 452,03
	Cross-compliance	2023	CY 2021 a FY 2022-2023	FLAT RATE	5,00%	EUR	- 3 283,00	0,00	- 3 283,00

	Cross-compliance	2024	CY 2021 a FY 2024	FLAT RATE	5,00%	EUR	- 27,23	0,00	- 27,23
	Cross-compliance	2022	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 32 066,84	0,00	- 32 066,84
	Cross-compliance	2023	CY 2021 b FY 2021-2023	FLAT RATE	2,00%	EUR	- 10,42	0,00	- 10,42
	Cross-compliance	2024	CY 2021 b FY 2024	FLAT RATE	2,00%	EUR	- 1,22	0,00	- 1,22
	Cross-compliance	2023	CY 2022 a FY 2023	FLAT RATE	5,00%	EUR	- 324 855,59	0,00	- 324 855,59
	Cross-compliance	2024	CY 2022 a FY 2024	FLAT RATE	5,00%	EUR	- 5 747,24	0,00	- 5 747,24
	Cross-compliance	2022	CY 2022 b FY 2022-2023	FLAT RATE	2,00%	EUR	- 1,94	0,00	- 1,94
	Cross-compliance	2023	CY 2022 b FY 2022-2023	FLAT RATE	2,00%	EUR	- 29 644,57	0,00	- 29 644,57
	Cross-compliance	2024	CY 2022 b FY 2024	FLAT RATE	2,00%	EUR	- 453,20	0,00	- 453,20
					Total SK:	EUR	- 928 268,85	0,00	- 928 268,85

Currency	Gross Amount	Deductions	Net Decided
EUR	- 3 364 988,25	- 61,78	- 3 364 926,47

TRDI

Financial corrections - excluding cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Decision not to pursue recovery (EAFRD)	ONE OFF		EUR	- 24 361,86	0,00	- 24 361,86
	Clearance of Accounts - Financial Clearance	2020	Issues related to Debt Management – Non-respect of the time limit for launching recovery procedure (TRDI)	ONE OFF		EUR	- 33 717,54	0,00	- 33 717,54
					Total PL:	EUR	- 58 079,40	0,00	- 58 079,40

Currency	Gross Amount	Deductions	Net Decided
EUR	- 58 079,40	0,00	- 58 079,40

Lifting of suspensions

EAFRD

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
RO	Rural Development EAFRD measures subject to IACS	2022	Lifting FY2022 M10-M13 C(2022) 7819 C(2023)854	Lifting of Suspension		EUR	0,00	0,00	0,00	707 515,11

	Rural Development EAFRD measures subject to IACS	2023	Lifting FY2023 M10-M13 C(2023) 5576 C(2024)814	Lifting of Suspension		EUR	0,00	0,00	0,00	618 699,37
	Rural Development EAFRD measures subject to IACS	2024	Suspension of interim payments Art.41(1) of R.1306/2013 - C(2024)8138 - FY 2024 - M10, M10 EURI & M13	Lifting of Suspension		EUR	0,00	0,00	0,00	414 820,48
					Total RO:	EUR	0,00	0,00	0,00	1 741 034,96

Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
EUR	0,00	0,00	0,00	1 741 034,96

Budget Item: 08030103

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
RO	Rural Development EAFRD measures subject to IACS	2023	Lifting FY2023 M10-M13 C(2023) 5576 C(2024)814	Lifting of Suspension		EUR	0,00	0,00	0,00	300 139,64

	Rural Development EAFRD measures subject to IACS	2024	Suspension of interim payments Art.41(1) of R.1306/2013 - C(2024)8138 - FY 2024 - M10, M10 EURI & M13	Lifting of Suspension		EUR	0,00	0,00	0,00	60 433,37
					Total RO:	EUR	0,00	0,00	0,00	360 573,01

Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
EUR	0,00	0,00	0,00	360 573,01

Reimbursements

EAGF

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Scrutiny of transactions	2017	Scrutiny 0,5% Negative Amount 2017 - 2019	FLAT RATE	0,50%	EUR	1 772,28	0,00	1 772,28
	Scrutiny of transactions	2019	Scrutiny 0,5% Negative Amount 2017 - 2019	FLAT RATE	0,50%	EUR	21,67	0,00	21,67
					Total IT:	EUR	1 793,95	0,00	1 793,95

Currency	Gross Amount	Deductions	Net Decided
EUR	1 793,95	0,00	1 793,95

Financial Corrections		Total Net Decided
EAGF	Financial corrections - excluding cross-compliance	- 164 746 424,74
EAGF	Financial corrections from cross-compliance	- 14 449 482,13
EAFRD	Financial corrections - excluding cross-compliance	- 81 425 520,37
EAFRD	Financial corrections from cross-compliance	- 3 983 048,27
TRDI	Financial corrections - excluding cross-compliance	- 58 079,40
TOTAL:		- 264 662 554,91

Reimbursements		Total Net Decided
EAGF		1 793,95
TOTAL:		1 793,95