



2023/2494

17.11.2023

COMMISSION IMPLEMENTING DECISION (EU) 2023/2494

of 15 November 2023

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(2023) 7605)

(Only the Bulgarian, Croatian, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Polish, Romanian, Spanish and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

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

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

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in the summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 17 August 2023,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2023)6488249.

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 Republic of Bulgaria, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, Hungary, the Republic of Poland, Romania, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 15 November 2023.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

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
BG	EU School Scheme	2018	Absence in key control - school scheme - fruit - FY 2018 -19	FLAT RATE	10,00%	EUR	- 49 956,26	0,00	- 49 956,26
	EU School Scheme	2019	Absence in key control - school scheme - fruit - FY 2018 -19	FLAT RATE	10,00%	EUR	- 180 836,47	0,00	- 180 836,47
	EU School Scheme	2018	Deficiencies kc school scheme - milk products	FLAT RATE	5,00%	EUR	- 25 413,74	0,00	- 25 413,74
	EU School Scheme	2019	Deficiencies kc school scheme - milk products	FLAT RATE	5,00%	EUR	- 52 909,89	0,00	- 52 909,89
	EU School Scheme	2020	Deficiencies kc school scheme - milk products	FLAT RATE	5,00%	EUR	- 55 603,87	0,00	- 55 603,87
	EU School Scheme	2020	Deficiency in key control - school scheme - fruit - FY 2020	FLAT RATE	5,00%	EUR	- 128 159,32	0,00	- 128 159,32
	Irregularities	2022	EAGF: deficiencies in debt management	ONE OFF		EUR	- 1 703 118,35	0,00	- 1 703 118,35
	Wine - Restructuring and conversion of vineyards	2019	known errors in wine restructuring detected by the CB in FY 2019	ONE OFF		EUR	- 670 419,54	- 27 616,27	- 642 803,27
					Total BG:	EUR	- 2 866 417,44	- 27 616,27	- 2 838 801,17

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CY	Clearance of Accounts - Financial Clearance	2020	Debt management + error in EAFRD	ONE OFF		EUR	- 405 278,00	0,00	- 405 278,00
					Total CY:	EUR	- 405 278,00	0,00	- 405 278,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Decoupled Direct Aids	2021	1.1 EAGF CEB/2021/009/DE IACS	ONE OFF		EUR	- 483,94	0,00	- 483,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	1.1 EAGF CEB/2021/009/DE Non-IACS	ONE OFF		EUR	- 235 178,14	0,00	- 235 178,14
	Wine - Restructuring and conversion of vineyards	2019	1.3 Deficiencies in key controls CEB/2021/009/DE	FLAT RATE	5,00%	EUR	- 124 238,93	0,00	- 124 238,93
	Wine - Restructuring and conversion of vineyards	2020	1.3 Deficiencies in key controls CEB/2021/009/DE	FLAT RATE	5,00%	EUR	- 114 358,76	0,00	- 114 358,76
	Wine - Restructuring and conversion of vineyards	2021	1.3 Deficiencies in key controls CEB/2021/009/DE	FLAT RATE	5,00%	EUR	- 49 489,54	0,00	- 49 489,54
	Wine - Restructuring and conversion of vineyards	2022	FY2022	FLAT RATE	5,00%	EUR	- 4 379,39	0,00	- 4 379,39
					Total DE:	EUR	- 528 128,70	0,00	- 528 128,70

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Promotion Measures	2022	Deficiency in key control "Correct calculation of the aid including administrative reductions and penalties". Scope of correction: 1 promotion programme. FY 2022	ONE OFF		EUR	– 53 961,25	0,00	– 53 961,25
	Promotion Measures	2020	Deficiency in key control "Correct calculation of the aid including administrative reductions and penalties". Scope of correction: 5 promotion programmes. FYs 2017-2021	ONE OFF		EUR	– 17 534,84	0,00	– 17 534,84
	Promotion Measures	2021	Deficiency in key control "Correct calculation of the aid including administrative reductions and penalties". Scope of correction: 5 promotion programmes. FYs 2017-2021	ONE OFF		EUR	– 68 692,75	0,00	– 68 692,75
	Promotion Measures	2017	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 14 promotion programmes. FYs 2017-2021	FLAT RATE	5,00%	EUR	– 76 842,04	0,00	– 76 842,04

	Promotion Measures	2018	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 14 promotion programmes. FYs 2017-2021	FLAT RATE	5,00%	EUR	– 378 060,78	0,00	– 378 060,78
	Promotion Measures	2019	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 14 promotion programmes. FYs 2017-2021	FLAT RATE	5,00%	EUR	– 555 944,51	– 468,75	– 555 475,76
	Promotion Measures	2020	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 14 promotion programmes. FYs 2017-2021	FLAT RATE	5,00%	EUR	– 489 680,43	0,00	– 489 680,43
	Promotion Measures	2021	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 14 promotion programmes. FYs 2017-2021	FLAT RATE	5,00%	EUR	– 168 521,52	0,00	– 168 521,52

	Promotion Measures	2022	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 2 promotion programmes. FY 2022	FLAT RATE	5,00%	EUR	- 7 799,32	0,00	- 7 799,32
	Clearance of Accounts - Financial Clearance	2021	EAGF IACS - deficiency in the key control "Quality of on-the spot controls"	ESTIMATED BY AMOUNT		EUR	- 83 207,63	0,00	- 83 207,63
	Clearance of Accounts - Financial Clearance	2021	EAGF non IACS - most probable financial risk (PIR)	ESTIMATED BY AMOUNT		EUR	- 37 294,14	0,00	- 37 294,14
	Clearance of Accounts - Financial Clearance	2021	Finding 1.1	ONE OFF		EUR	- 76 825,82	0,00	- 76 825,82
	Wine - Restructuring and conversion of vineyards	2020	Finding 1.2	ONE OFF		EUR	- 46 741,83	- 3,87	- 46 737,96
	Wine - Restructuring and conversion of vineyards	2021	Finding 1.2	ONE OFF		EUR	- 71 673,47	- 244,86	- 71 428,61
	Wine - Restructuring and conversion of vineyards	2022	Finding 1.2	ONE OFF		EUR	- 25 317,15	0,00	- 25 317,15

	POSEI (2014+)	2019	Weakness on the Performance of on the spot checks of sufficient quality (population taken into account for financial correction: payments below EUR 40 000) FY 2019	FLAT RATE	5,00%	EUR	– 6 337,26	0,00	– 6 337,26
	POSEI (2014+)	2021	Weakness on the Performance of on the spot checks of sufficient quality (population taken into account for financial correction: payments below EUR 40 000) FY 2021	FLAT RATE	5,00%	EUR	– 97 062,48	0,00	– 97 062,48
	POSEI (2014+)	2022	Weakness on the Performance of on the spot checks of sufficient quality (population taken into account for financial correction: payments below EUR 40 000) FY 2022	FLAT RATE	5,00%	EUR	– 92 437,67	0,00	– 92 437,67
	POSEI (2014+)	2020	Weakness - Performance of on the spot checks of sufficient quality (Key Control) - Specific supply arrangements FY 2020 (population taken into account for financial correction: payments below EUR 40 000)	FLAT RATE	5,00%	EUR	– 91 359,13	0,00	– 91 359,13
					Total ES:	EUR	– 2 445 294,02	– 717,48	– 2 444 576,54

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FI	Fruit and Vegetables - Operational programmes incl withdrawals	2020	deficiency in KC administrative checks FY 2020	FLAT RATE	5,00%	EUR	- 58 627,82	0,00	- 58 627,82
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	deficiency in KC administrative checks FY 2021	FLAT RATE	5,00%	EUR	- 61 598,82	0,00	- 61 598,82
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	deficiency in KC OTSCs FY 2020	FLAT RATE	3,00%	EUR	- 9 283,54	0,00	- 9 283,54
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	deficiency in KC OTSCs FY 2021	FLAT RATE	3,00%	EUR	- 17 183,11	0,00	- 17 183,11
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	deficiency in KC OTSCs FY 2022	FLAT RATE	3,00%	EUR	- 18 275,53	0,00	- 18 275,53
					Total FI:	EUR	- 164 968,82	0,00	- 164 968,82
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Promotion Measures	2020	Administrative penalties	ONE OFF		EUR	- 19 733,19	0,00	- 19 733,19
	Promotion Measures	2021	Administrative penalties	ONE OFF		EUR	- 156 906,40	0,00	- 156 906,40
	Voluntary Coupled Support	2020	M11 - CY 2019	FLAT RATE	5,00%	EUR	- 7 139,04	- 163,09	- 6 975,95

	Voluntary Coupled Support	2021	M11 - CY 2020	FLAT RATE	5,00%	EUR	- 4 074,82	- 105,02	- 3 969,80
	Voluntary Coupled Support	2022	M11 - CY 2021	FLAT RATE	5,00%	EUR	- 3 236,72	0,00	- 3 236,72
	Voluntary Coupled Support	2023	M11 - CY 2022	FLAT RATE	5,00%	EUR	- 2 383,57	0,00	- 2 383,57
	Voluntary Coupled Support	2020	M12 - CY 2019	FLAT RATE	5,00%	EUR	- 56 999,22	- 56 999,22	0,00
	Voluntary Coupled Support	2021	M12 - CY 2020	FLAT RATE	5,00%	EUR	- 22 140,05	- 22 140,05	0,00
	Voluntary Coupled Support	2022	M12 - CY 2021	FLAT RATE	5,00%	EUR	- 22 673,03	0,00	- 22 673,03
	Voluntary Coupled Support	2023	M12 - CY 2022	FLAT RATE	5,00%	EUR	- 9 363,74	0,00	- 9 363,74
	Voluntary Coupled Support	2020	M32 - CY 2019	FLAT RATE	5,00%	EUR	- 483 787,49	- 11 052,19	- 472 735,30
	Voluntary Coupled Support	2021	M32 - CY 2020	FLAT RATE	5,00%	EUR	- 190 583,85	- 4 911,76	- 185 672,09
	Voluntary Coupled Support	2022	M32 - CY 2021	FLAT RATE	5,00%	EUR	- 166 820,23	0,00	- 166 820,23
	Voluntary Coupled Support	2023	M32 - CY 2022	FLAT RATE	5,00%	EUR	- 102 051,89	0,00	- 102 051,89

	Wine - Restructuring and conversion of vineyards	2018	Section 1.3. of the COL - Objectif d'audit n° 2 - Questions de conformité - Restructuration de vignoble - 2018	ONE OFF		EUR	- 2 949 953,75	- 49 217,28	- 2 900 736,47
	Wine - Restructuring and conversion of vineyards	2019	Section 1.3. of the COL - Objectif d'audit n° 2 - Questions de conformité - Restructuration de vignoble - 2019	ONE OFF		EUR	- 2 499 773,76	0,00	- 2 499 773,76
	Wine - Restructuring and conversion of vineyards	2020	Section 1.3. of the COL - Objectif d'audit n° 2 - Questions de conformité - Restructuration de vignoble - 2020	ONE OFF		EUR	- 89 332,15	0,00	- 89 332,15
					Total FR:	EUR	- 6 786 952,90	- 144 588,61	- 6 642 364,29
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Promotion Measures	2020	565 - PDO FETA (EU) & 526 - PDO FETA (USA-CANADA) Selection of implementing bodies (eligibility) FY2020	ONE OFF		EUR	- 161 677,35	0,00	- 161 677,35
	Promotion Measures	2021	565 - PDO FETA (EU) & 526 - PDO FETA (USA-CANADA) Selection of implementing bodies (eligibility) FY2021	ONE OFF		EUR	- 76 279,36	0,00	- 76 279,36

	Promotion Measures	2019	Follow up of enquiries INT/2015/002/GR and INT/2018/315/GR (old regime) FYs2018-2020	FLAT RATE	5,00%	EUR	– 171 471,66	0,00	– 171 471,66
	Promotion Measures	2020	Follow up of enquiries INT/2015/002/GR and INT/2018/315/GR (old regime) FYs2018-2020	FLAT RATE	5,00%	EUR	– 12 507,77	0,00	– 12 507,77
	Promotion Measures	2021	Weaknesses in KC4 "Performance of on-the- spot-checks (OTSC) of sufficient quality" FY2021 (until June 2021 included)	FLAT RATE	5,00%	EUR	– 106 575,02	0,00	– 106 575,02
	Promotion Measures	2017	Weaknesses in KC4 "Performance of on-the- spot-checks (OTSC) of sufficient quality" FYs2017-2020	FLAT RATE	5,00%	EUR	– 103 009,40	0,00	– 103 009,40
	Promotion Measures	2018	Weaknesses in KC4 "Performance of on-the- spot-checks (OTSC) of sufficient quality" FYs2017-2020	FLAT RATE	5,00%	EUR	– 211 580,41	0,00	– 211 580,41
	Promotion Measures	2019	Weaknesses in KC4 "Performance of on-the- spot-checks (OTSC) of sufficient quality" FYs2017-2020	FLAT RATE	5,00%	EUR	– 219 172,48	0,00	– 219 172,48

	Promotion Measures	2020	Weaknesses in KC4 "Performance of on-the-spot-checks (OTSC) of sufficient quality" FYs2017-2020	FLAT RATE	5,00%	EUR	- 193 696,93	0,00	- 193 696,93
					Total GR:	EUR	- 1 255 970,38	0,00	- 1 255 970,38
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Clearance of Accounts - Financial Clearance	2021	Finding 1.1	ONE OFF		EUR	- 120 051,99	0,00	- 120 051,99
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Finding 1.4 (calculated correction)	ONE OFF		EUR	- 23 074,63	0,00	- 23 074,63
					Total HR:	EUR	- 143 126,62	0,00	- 143 126,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Clearance of Accounts - Financial Clearance	2020	Known error EAGF Non-IACS	ONE OFF		EUR	- 149 897,00	0,00	- 149 897,00
					Total HU:	EUR	- 149 897,00	0,00	- 149 897,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Temporary and exceptional support measures	2019	Finding 1: determination of the number of animals to compensate	FLAT RATE	5,00%	EUR	- 156 317,08	0,00	- 156 317,08
	Temporary and exceptional support measures	2020	Finding 1: determination of the number of animals to compensate	FLAT RATE	5,00%	EUR	- 281 699,84	0,00	- 281 699,84

	Temporary and exceptional support measures	2020	Finding 2 - double compensation with insurances	ONE OFF		EUR	- 6 131,18	0,00	- 6 131,18
	Voluntary Coupled Support	2019	M01 CY 2018	ONE OFF		EUR	- 668 052,85	- 916,20	- 667 136,65
	Voluntary Coupled Support	2020	M01 CY 2019	ONE OFF		EUR	- 435 895,37	- 368,94	- 435 526,43
	Voluntary Coupled Support	2021	M01 CY 2020	ONE OFF		EUR	- 257 991,08	0,00	- 257 991,08
	Voluntary Coupled Support	2022	M01, M02, M04, M05 and M20 - CY 2021	ONE OFF		EUR	- 11 408,25	0,00	- 11 408,25
	Voluntary Coupled Support	2019	M02 CY 2018	ONE OFF		EUR	- 65 131,79	- 107,55	- 65 024,24
	Voluntary Coupled Support	2020	M02 CY 2019	ONE OFF		EUR	- 75 882,59	0,00	- 75 882,59
	Voluntary Coupled Support	2021	M02 CY 2020	ONE OFF		EUR	- 16 835,56	0,00	- 16 835,56
	Voluntary Coupled Support	2019	M03 CY 2018	ONE OFF		EUR	- 4 235,86	- 11,86	- 4 224,00
	Voluntary Coupled Support	2020	M03 CY 2019	ONE OFF		EUR	- 4 376,68	- 4,50	- 4 372,18
	Voluntary Coupled Support	2021	M03 CY 2020	ONE OFF		EUR	- 34,97	0,00	- 34,97

	Voluntary Coupled Support	2019	M04 CY 2018	ONE OFF		EUR	– 63 919,60	– 3 206,70	– 60 712,90
	Voluntary Coupled Support	2020	M04 CY 2019	ONE OFF		EUR	– 18 192,82	– 657,51	– 17 535,31
	Voluntary Coupled Support	2021	M04 CY 2020	ONE OFF		EUR	– 10 590,49	0,00	– 10 590,49
	Voluntary Coupled Support	2019	M05 CY2018	ONE OFF		EUR	– 214 497,24	– 7 871,19	– 206 626,05
	Voluntary Coupled Support	2020	M05 CY 2019	ONE OFF		EUR	– 88 132,67	– 1 486,54	– 86 646,13
	Voluntary Coupled Support	2021	M05 CY 2020	ONE OFF		EUR	– 83 302,84	0,00	– 83 302,84
	Voluntary Coupled Support	2019	M06 CY 2018	FLAT RATE	5,00%	EUR	– 338 791,52	– 3 129,85	– 335 661,67
	Voluntary Coupled Support	2020	M06 CY 2018	FLAT RATE	5,00%	EUR	– 17 857,59	– 186,26	– 17 671,33
	Voluntary Coupled Support	2021	M06 CY 2018	FLAT RATE	5,00%	EUR	29,99	0,00	29,99
	Voluntary Coupled Support	2020	M06 CY 2019	FLAT RATE	5,00%	EUR	– 366 511,33	– 190,82	– 366 320,51
	Voluntary Coupled Support	2021	M06 CY 2019	FLAT RATE	5,00%	EUR	– 2 425,06	0,00	– 2 425,06

	Voluntary Coupled Support	2021	M06 CY 2020	FLAT RATE	5,00%	EUR	– 88 976,52	0,00	– 88 976,52
	Voluntary Coupled Support	2022	M06 CY 2021	FLAT RATE	5,00%	EUR	– 87 289,09	0,00	– 87 289,09
	Voluntary Coupled Support	2019	M07 - CY 2018	FLAT RATE	5,00%	EUR	– 231 879,83	– 2 294,65	– 229 585,18
	Voluntary Coupled Support	2020	M07 - CY 2018	FLAT RATE	5,00%	EUR	– 14 145,36	– 141,20	– 14 004,16
	Voluntary Coupled Support	2021	M07 - CY 2018	FLAT RATE	5,00%	EUR	0,00	0,00	0,00
	Voluntary Coupled Support	2020	M07 CY 2019	FLAT RATE	5,00%	EUR	– 242 830,28	0,00	– 242 830,28
	Voluntary Coupled Support	2021	M07 CY 2019	FLAT RATE	5,00%	EUR	– 2 924,57	0,00	– 2 924,57
	Voluntary Coupled Support	2021	M07 CY 2020	FLAT RATE	5,00%	EUR	– 236 969,17	0,00	– 236 969,17
	Voluntary Coupled Support	2022	M07 CY 2021	FLAT RATE	5,00%	EUR	– 216 882,72	0,00	– 216 882,72
	Voluntary Coupled Support	2019	M18 CY 2018	ONE OFF		EUR	– 4 969,20	– 439,69	– 4 529,51
	Voluntary Coupled Support	2020	M18 CY 2019	ONE OFF		EUR	– 20 915,29	– 1 571,50	– 19 343,79

	Voluntary Coupled Support	2021	M18 CY 2020	ONE OFF		EUR	– 8 126,04	0,00	– 8 126,04
	Voluntary Coupled Support	2019	M19 CY 2018	ONE OFF		EUR	– 2 147 319,78	– 79 564,29	– 2 067 755,49
	Voluntary Coupled Support	2020	M19 CY 2019	ONE OFF		EUR	– 1 555 113,35	– 856,06	– 1 554 257,29
	Voluntary Coupled Support	2021	M19 CY 2020	ONE OFF		EUR	– 776 041,55	0,00	– 776 041,55
	Voluntary Coupled Support	2019	M20 CY 2018	ONE OFF		EUR	– 7 449,62	– 435,11	– 7 014,51
	Voluntary Coupled Support	2020	M20 CY 2019	ONE OFF		EUR	– 11 835,77	– 104,22	– 11 731,55
	Voluntary Coupled Support	2021	M20 CY 2020	ONE OFF		EUR	– 1 746,98	0,00	– 1 746,98
					Total IT:	EUR	– 8 843 599,39	– 103 544,64	– 8 740 054,75
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LV	Clearance of Accounts -Financial Clearance	2020	Cases declared as irrecoverable concerning natural and legal persons	ONE OFF		EUR	– 3 598,06	0,00	– 3 598,06
					Total LV:	EUR	– 3 598,06	0,00	– 3 598,06

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Promotion Measures	2023	Deficiencies in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 2 promotion programmes. FY 2023	FLAT RATE	5,00%	EUR	– 101 151,98	0,00	– 101 151,98
	Promotion Measures	2019	Deficiencies in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 8 promotion programmes. FYs 2019-2022	FLAT RATE	5,00%	EUR	– 134 415,11	– 73 026,64	– 61 388,47
	Promotion Measures	2020	Deficiencies in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 8 promotion programmes. FYs 2019-2022	FLAT RATE	5,00%	EUR	– 88 221,78	0,00	– 88 221,78
	Promotion Measures	2021	Deficiencies in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 8 promotion programmes. FYs 2019-2022	FLAT RATE	5,00%	EUR	– 183 262,57	0,00	– 183 262,57

Promotion Measures	2022	Deficiencies in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 8 promotion programmes. FYs 2019-2022	FLAT RATE	5,00%	EUR	– 54 903,33	0,00	– 54 903,33
Decoupled Direct Aids	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ GP	ONE OFF		EUR	– 35 297,14	0,00	– 35 297,14
Decoupled Direct Aids	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ RED	ONE OFF		EUR	– 14 832,71	0,00	– 14 832,71
Decoupled Direct Aids	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ SAPS	ONE OFF		EUR	– 75 568,09	0,00	– 75 568,09
Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M10	ONE OFF		EUR	– 132,44	0,00	– 132,44
Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M11	ONE OFF		EUR	– 15,60	0,00	– 15,60

	Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M13	ONE OFF		EUR	- 287,82	0,00	- 287,82
	Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M5	ONE OFF		EUR	- 699,61	0,00	- 699,61
	Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M7	ONE OFF		EUR	- 68,46	0,00	- 68,46
	Voluntary Coupled Support Area Based	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ VCS M8	ONE OFF		EUR	- 191,47	0,00	- 191,47
	Decoupled Direct Aids	2020	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2019 _ YFS	ONE OFF		EUR	- 1 898,62	0,00	- 1 898,62
	Decoupled Direct Aids	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ GP	ONE OFF		EUR	- 39 895,57	0,00	- 39 895,57
	Decoupled Direct Aids	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ RED	ONE OFF		EUR	- 15 894,74	0,00	- 15 894,74

	Decoupled Direct Aids	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ SAPS	ONE OFF		EUR	- 83 538,56	0,00	- 83 538,56
	Voluntary Coupled Support Area Based	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ VCS M11	ONE OFF		EUR	- 7,58	0,00	- 7,58
	Voluntary Coupled Support Area Based	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ VCS M13	ONE OFF		EUR	- 816,04	0,00	- 816,04
	Voluntary Coupled Support Area Based	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ VCS M5	ONE OFF		EUR	- 1 294,81	0,00	- 1 294,81
	Voluntary Coupled Support Area Based	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ VCS M7	ONE OFF		EUR	- 32,26	0,00	- 32,26
	Voluntary Coupled Support Area Based	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ VCS M8	ONE OFF		EUR	- 1 972,76	0,00	- 1 972,76
	Decoupled Direct Aids	2021	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2020 _ YFS	ONE OFF		EUR	- 2 386,12	0,00	- 2 386,12

	Decoupled Direct Aids	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ GP	ONE OFF		EUR	- 20 954,26	0,00	- 20 954,26
	Decoupled Direct Aids	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ RED	ONE OFF		EUR	- 12 007,76	0,00	- 12 007,76
	Decoupled Direct Aids	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ SAPS	ONE OFF		EUR	- 61 424,71	0,00	- 61 424,71
	Voluntary Coupled Support	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ VCS M13	ONE OFF		EUR	- 251,36	0,00	- 251,36
	Voluntary Coupled Support	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ VCS M5	ONE OFF		EUR	- 698,69	0,00	- 698,69
	Voluntary Coupled Support	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ VCS M7	ONE OFF		EUR	- 3 125,11	0,00	- 3 125,11
	Voluntary Coupled Support	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ VCS M8	ONE OFF		EUR	- 140,66	0,00	- 140,66

	Decoupled Direct Aids	2022	Weakness in the performance of crosschecks to establish eligibility of the parcel declared _ CY2021 _ YFS	ONE OFF		EUR	– 5 150,04	0,00	– 5 150,04
					Total PL:	EUR	– 940 537,76	– 73 026,64	– 867 511,12
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Decoupled Direct Aids	2020	LLF and TG 2019	ONE OFF		EUR	– 30 429,77	0,00	– 30 429,77
	Decoupled Direct Aids	2021	LLF and TG 2020	ONE OFF		EUR	– 73 862,47	0,00	– 73 862,47
	Decoupled Direct Aids	2022	LLF and TG 2021	ONE OFF		EUR	– 31 850,65	0,00	– 31 850,65
	Decoupled Direct Aids	2020	LPIS identification of RPs 2019	ONE OFF		EUR	– 257 726,07	0,00	– 257 726,07
	Decoupled Direct Aids	2020	LPIS update 2019 GRP	ONE OFF		EUR	– 346 718,61	0,00	– 346 718,61
	Decoupled Direct Aids	2020	LPIS update 2019 RDP	ONE OFF		EUR	– 190 267,78	0,00	– 190 267,78
	Decoupled Direct Aids	2020	LPIS update 2019 SAPS	ONE OFF		EUR	– 1 108 492,38	0,00	– 1 108 492,38
	Decoupled Direct Aids	2020	LPIS update 2019 YFS	ONE OFF		EUR	– 18 658,84	0,00	– 18 658,84
	Voluntary Coupled Support Area Based	2020	LPIS update VCS M1 2019	ONE OFF		EUR	– 487,52	0,00	– 487,52
	Voluntary Coupled Support Area Based	2020	LPIS update VCS M12 2019	ONE OFF		EUR	– 573,78	0,00	– 573,78

	Voluntary Coupled Support Area Based	2020	LPIS update VCS M2 2019	ONE OFF		EUR	– 7 315,22	0,00	– 7 315,22
	Voluntary Coupled Support Area Based	2020	LPIS update VCS M3 2019	ONE OFF		EUR	– 4,86	0,00	– 4,86
	Voluntary Coupled Support Area Based	2020	LPIS update VCS M7 2019	ONE OFF		EUR	– 19,01	0,00	– 19,01
	Voluntary Coupled Support Area Based	2020	LPIS update VCS M9 2019	ONE OFF		EUR	– 2 285,89	0,00	– 2 285,89
	Voluntary Coupled Support Area Based	2020	VCS M2 2019	ONE OFF		EUR	– 9 117,16	0,00	– 9 117,16
	Voluntary Coupled Support Area Based	2021	VCS M2 2020	ONE OFF		EUR	– 3 868,30	0,00	– 3 868,30
	Voluntary coupled support cs	2022	VCS M2 2021	ONE OFF		EUR	– 1 404,41	0,00	– 1 404,41
					Total RO:	EUR	– 2 083 082,72	0,00	– 2 083 082,72
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Clearance of Accounts -Financial Clearance	2019	Delays in the issuance of recoveries as per Article 54(1) and (5) of Regulation (EU) 1306/2013 (EAGF)	ONE OFF		EUR	– 290 243,39	0,00	– 290 243,39
					Total SE:	EUR	– 290 243,39	0,00	– 290 243,39

Currency	Gross Amount	Deductions	Net Decided
EUR	– 26 907 095,20	– 349 493,64	– 26 557 601,56

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IEE	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	– 280 008,79	0,00	– 280 008,79
	Cross-compliance	2021	CY 2019	FLAT RATE	2,00%	EUR	– 23,36	0,00	– 23,36
	Cross-compliance	2022	CY 2019	FLAT RATE	2,00%	EUR	– 8,00	0,00	– 8,00
	Cross-compliance	2021	CY 2020	FLAT RATE	2,00%	EUR	– 325 400,95	0,00	– 325 400,95
	Cross-compliance	2022	CY 2020	FLAT RATE	2,00%	EUR	– 2,42	0,00	– 2,42
	Cross-compliance	2022	CY 2021	FLAT RATE	2,00%	EUR	– 370 994,99	0,00	– 370 994,99
					Total EE:	EUR	– 976 438,51	0,00	– 976 438,51
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Cross-compliance	2017	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 3 330,16	– 81,59	– 3 248,57
	Cross-compliance	2018	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 3 310,03	– 7,99	– 3 302,04
	Cross-compliance	2019	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 56,58	– 0,02	– 56,56
	Cross-compliance	2020	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 9,60	– 0,05	– 9,55
	Cross-compliance	2021	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 32,12	0,00	– 32,12
	Cross-compliance	2022	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 190,18	0,00	– 190,18

	Cross-compliance	2018	CY 2017	FLAT RATE	5,00%	EUR	– 35 946 858,89	– 578 393,56	– 35 368 465,33
	Cross-compliance	2019	CY 2017	FLAT RATE	5,00%	EUR	– 50 166,50	– 835,41	– 49 331,09
	Cross-compliance	2020	CY 2017	FLAT RATE	5,00%	EUR	– 3 680,13	– 4,56	– 3 675,57
	Cross-compliance	2021	CY 2017	FLAT RATE	5,00%	EUR	– 1 588,76	0,00	– 1 588,76
	Cross-compliance	2022	CY 2017	FLAT RATE	5,00%	EUR	– 2 180,67	0,00	– 2 180,67
	Cross-compliance	2017	CY 2018	FLAT RATE	2,00%	EUR	– 35 551,55	– 801,02	– 34 750,53
	Cross-compliance	2018	CY 2018	FLAT RATE	2,00%	EUR	– 50 540,64	– 2 824,35	– 47 716,29
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	– 13 838 029,43	– 140 126,62	– 13 697 902,81
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	– 9 149,20	– 40,05	– 9 109,15
	Cross-compliance	2021	CY 2018	FLAT RATE	2,00%	EUR	– 1 125,93	– 0,26	– 1 125,67
	Cross-compliance	2022	CY 2018	FLAT RATE	2,00%	EUR	– 505,31	0,00	– 505,31
	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	– 12 312 513,78	– 118 527,16	– 12 193 986,62
	Cross-compliance	2021	CY 2019	FLAT RATE	2,00%	EUR	– 2 739,67	– 6,60	– 2 733,07
	Cross-compliance	2022	CY 2019	FLAT RATE	2,00%	EUR	– 223,70	0,00	– 223,70
	Cross-compliance	2023	CY 2019	FLAT RATE	2,00%	EUR	– 0,03	0,00	– 0,03
					Total FR:	EUR	– 62 261 782,86	– 841 649,24	– 61 420 133,62

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2020	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 595 558,15	– 2 205,44	– 593 352,71
	Cross-compliance	2021	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 49 302,70	– 9,52	– 49 293,18
	Cross-compliance	2022	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 1 828,79	0,00	– 1 828,79
					Total IT:	EUR	– 646 689,64	– 2 214,96	– 644 474,68

Currency	Gross Amount	Deductions	Net Decided
EUR	– 63 884 911,01	– 843 864,20	– 63 041 046,81

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Rural Development EAFRD investment-private beneficiaries	2019	1.2. Financial and known errors for EAFRD NIACS (M4.1)	ONE OFF		EUR	– 161 943,54	0,00	– 161 943,54
	Rural Development EAFRD Measures with flat-rate support	2019	1.2. Financial and known errors for EAFRD NIACS (M6.1)	ONE OFF		EUR	– 21 201,50	0,00	– 21 201,50
	Rural Development EAFRD investment-public beneficiaries	2019	1.2. Financial and known errors for EAFRD NIACS (M7.2)	ONE OFF		EUR	– 1 165,60	0,00	– 1 165,60

	Irregularities	2022	EAFRD 2007-2013: deficiencies in debt management	ONE OFF		EUR	- 14 037 746,26	0,00	- 14 037 746,26
	Irregularities	2022	EAFRD 2014-2020: deficiencies in debt management	ONE OFF		EUR	- 3 717 098,51	0,00	- 3 717 098,51
	Rural Development EAFRD measures subject to IACS	2019	Financial and Known errors EAFRD IACS	ONE OFF		EUR	- 20 754,70	- 2 097,92	- 18 656,78
					Total BG:	EUR	- 17 959 910,11	- 2 097,92	- 17 957 812,19
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CY	Clearance of Accounts - Financial Clearance	2020	Debt management + error in EAFRD	ONE OFF		EUR	- 44,47	0,00	- 44,47
					Total CY:	EUR	- 44,47	0,00	- 44,47
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Rural Development EAFRD Leader	2021	Continuation of a financial correction FY2021	FLAT RATE	5,00%	EUR	- 321 356,32	0,00	- 321 356,32
	Rural Development EAFRD Leader	2022	Continuation of a financial correction FY2022	FLAT RATE	5,00%	EUR	- 179 926,06	0,00	- 179 926,06
	Rural Development EAFRD Leader	2020	ROC - limited population (projects with ammendaments under LEADER) FY2020	FLAT RATE	10,00%	EUR	- 81 295,64	0,00	- 81 295,64
	Rural Development EAFRD Leader	2021	ROC - limited population (projects with ammendaments under LEADER) FY 2021	FLAT RATE	10,00%	EUR	- 84 055,59	0,00	- 84 055,59

	Rural Development EAFRD Leader	2022	ROC - limited population (projects with amendments under LEADER) FY 2022	FLAT RATE	10,00%	EUR	– 89 542,56	0,00	– 89 542,56
	Rural Development EAFRD investment-public beneficiaries	2021	Weakness in a key control: "Appropriate checks on the eligibility of the costs of the operation"	ONE OFF		EUR	– 55 541,86	0,00	– 55 541,86
	Rural Development EAFRD Measures with flat-rate support	2021	Weakness in a key control : "Appropriate evaluation of the reasonableness of costs"	ONE OFF		EUR	– 77,41	0,00	– 77,41
	Rural Development EAFRD investment-private beneficiaries	2021	Weakness in a key control: "Appropriate evaluation of the reasonableness of costs"	FLAT RATE	5,00%	EUR	– 29 209,84	0,00	– 29 209,84
	Rural Development EAFRD investment-private beneficiaries	2022	Weakness in a key control: "Appropriate evaluation of the reasonableness of costs"	FLAT RATE	5,00%	EUR	– 12 893,69	0,00	– 12 893,69
					Total DE:	EUR	– 853 898,97	0,00	– 853 898,97
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 1 419,79	0,00	– 1 419,79
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 15 170,33	0,00	– 15 170,33
	Rural Development EAFRD Leader	2020	files not meeting minimum score - M19.2	ONE OFF		EUR	– 23 515,80	0,00	– 23 515,80

	Rural Development EAFRD Leader	2021	files not meeting minimum score - M19.2	ONE OFF		EUR	– 13 310,50	0,00	– 13 310,50
	Rural Development EAFRD Knowledge and innovation	2020	ineligible expenditure - M3.2	ONE OFF		EUR	– 1 141,56	0,00	– 1 141,56
	Rural Development EAFRD Knowledge and innovation	2021	ineligible expenditure - M3.2	ONE OFF		EUR	– 359,05	0,00	– 359,05
	Rural Development EAFRD Measures with flat-rate support	2021	ineligible files - M6.1	ONE OFF		EUR	– 19 440,00	0,00	– 19 440,00
					Total ES:	EUR	– 74 357,03	0,00	– 74 357,03
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Clearance of Accounts - Financial Clearance	2021	Finding 1.2	ONE OFF		EUR	– 3 110,01	0,00	– 3 110,01
	Clearance of Accounts - Financial Clearance	2021	Finding 1.3	ONE OFF		EUR	– 641,17	0,00	– 641,17
					Total HR:	EUR	– 3 751,18	0,00	– 3 751,18
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Clearance of Accounts - Financial Clearance	2020	Financial and known errors EAFRD IACS	ONE OFF		EUR	– 7 316,05	0,00	– 7 316,05

	Rural Development EAFRD measures subject to IACS	2020	FY2020 - Measure 10: flat rate correction of 7% to amounts checked on-the-spot by Plant and Soil Protection Departments	FLAT RATE	7,00%	EUR	- 614 066,89	0,00	- 614 066,89
	Rural Development EAFRD measures subject to IACS	2020	FY2020 - Measure 11: flat rate correction of 5% to amounts checked on-the-spot by Plant and Soil Protection Departments	FLAT RATE	5,00%	EUR	- 75 635,49	0,00	- 75 635,49
	Rural Development EAFRD measures subject to IACS	2020	FY2020 - measure 12: ineligible expenditure calculated for absence of ancillary control	ONE OFF		EUR	- 27 184,95	0,00	- 27 184,95
	Rural Development EAFRD measures subject to IACS	2021	FY2021 - measure 12: ineligible expenditure calculated for absence of ancillary control	ONE OFF		EUR	- 16 234,02	0,00	- 16 234,02
					Total HU:	EUR	- 740 437,40	0,00	- 740 437,40
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Rural Development EAFRD Leader	2019	Appropriate assessment of reasonableness of costs - M 19 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 444,97	0,00	- 444,97
	Rural Development EAFRD Leader	2020	Appropriate assessment of reasonableness of costs - M 19 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 2 113,48	0,00	- 2 113,48

	Rural Development EAFRD Leader	2021	Appropriate assessment of reasonableness of costs - M 19 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 400,54	0,00	- 400,54
	Rural Development EAFRD Knowledge and innovation	2019	Appropriate assessment of reasonableness of costs - M 3.2 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 2 171,44	0,00	- 2 171,44
	Rural Development EAFRD Knowledge and innovation	2020	Appropriate assessment of reasonableness of costs - M 3.2 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 2 059,24	0,00	- 2 059,24
	Rural Development EAFRD Knowledge and innovation	2021	Appropriate assessment of reasonableness of costs - M 3.2 absence of control in a specific population	FLAT RATE	10,00%	EUR	- 2 457,33	0,00	- 2 457,33
	Rural Development EAFRD investment-private beneficiaries	2019	Appropriate assessment of reasonableness of costs - M 4.1, 4.2, absence of control in a specific population	FLAT RATE	10,00%	EUR	- 8 523,12	0,00	- 8 523,12
	Rural Development EAFRD investment-private beneficiaries	2020	Appropriate assessment of reasonableness of costs - M 4.1, 4.2, absence of control in a specific population	FLAT RATE	10,00%	EUR	- 49 352,55	0,00	- 49 352,55
	Rural Development EAFRD investment-private beneficiaries	2021	Appropriate assessment of reasonableness of costs - M 4.1, 4.2, absence of control in a specific population	FLAT RATE	10,00%	EUR	- 48 686,36	0,00	- 48 686,36

	Rural Development EAFRD Measures with flat-rate support	2020	Appropriate assessment of reasonableness of costs - M 6.4 absence on a specific population	FLAT RATE	10,00%	EUR	– 5 390,00	0,00	– 5 390,00
	Rural Development EAFRD Measures with flat-rate support	2021	Appropriate assessment of reasonableness of costs - M 6.4 absence on a specific population	FLAT RATE	10,00%	EUR	– 6 379,41	0,00	– 6 379,41
					Total IT:	EUR	– 127 978,44	0,00	– 127 978,44
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LV	Clearance of Accounts - Financial Clearance	2020	Cases declared as irrecoverable concerning natural and legal persons	ONE OFF		EUR	– 100 747,48	0,00	– 100 747,48
					Total LV:	EUR	– 100 747,48	0,00	– 100 747,48
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Rural Development EAFRD measures subject to IACS	2020	LPIS MEA EAFRD M10 2019	ONE OFF		EUR	– 882 121,06	0,00	– 882 121,06
	Rural Development EAFRD measures subject to IACS	2021	LPIS MEA EAFRD M10 2020	ONE OFF		EUR	– 1 157 639,98	0,00	– 1 157 639,98
	Rural Development EAFRD measures subject to IACS	2020	LPIS MEA EAFRD M11 2019	ONE OFF		EUR	– 2 827 002,54	0,00	– 2 827 002,54
	Rural Development EAFRD measures subject to IACS	2021	LPIS MEA EAFRD M11 2020	ONE OFF		EUR	– 3 402 472,65	0,00	– 3 402 472,65

	Rural Development EAFRD measures subject to IACS	2020	LPIS update EAFRD M10 2019	ONE OFF		EUR	– 318 908,65	0,00	– 318 908,65
	Rural Development EAFRD measures subject to IACS	2020	LPIS update EAFRD M11 2019	ONE OFF		EUR	– 8 521,37	0,00	– 8 521,37
	Rural Development EAFRD measures subject to IACS	2020	LPIS update EAFRD M13 2019	ONE OFF		EUR	– 458 809,03	0,00	– 458 809,03
					Total RO:	EUR	– 9 055 475,28	0,00	– 9 055 475,28
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Clearance of Accounts - Financial Clearance	2019	1.2. Projected incompliance rate EAFRD IACS	ESTIMATED BY AMOUNT		EUR	– 2 208 098,79	– 18 539,58	– 2 189 559,21
	Rural Development EAFRD Knowledge and innovation	2022	Deficiency in four key controls for M1.2	FLAT RATE	5,00%	EUR	– 120 840,78	0,00	– 120 840,78
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in four key controls for M1.2	FLAT RATE	5,00%	EUR	– 214 191,42	0,00	– 214 191,42
	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in four key controls for M1.2	FLAT RATE	5,00%	EUR	– 264 229,03	0,00	– 264 229,03
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in four key controls for M1.2	FLAT RATE	5,00%	EUR	– 299 597,19	0,00	– 299 597,19

	Rural Development EAFRD Leader	2018	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 4 023,11	0,00	– 4 023,11
	Rural Development EAFRD Measures with flat-rate support	2018	Deficiency in one key control	ONE OFF		EUR	– 3,64	0,00	– 3,64
	Rural Development EAFRD Leader	2019	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 197 866,63	0,00	– 197 866,63
	Rural Development EAFRD Measures with flat-rate support	2019	Deficiency in one key control	ONE OFF		EUR	– 60,93	0,00	– 60,93
	Rural Development EAFRD Leader	2020	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 406 605,55	0,00	– 406 605,55
	Rural Development EAFRD Measures with flat-rate support	2020	Deficiency in one key control	ONE OFF		EUR	– 170,90	0,00	– 170,90
	Rural Development EAFRD Leader	2021	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 348 057,59	0,00	– 348 057,59
	Rural Development EAFRD Measures with flat-rate support	2021	Deficiency in one key control	ONE OFF		EUR	– 37,12	0,00	– 37,12
	Rural Development EAFRD Leader	2022	Deficiency in one key control	FLAT RATE	5,00%	EUR	– 10 884,44	0,00	– 10 884,44

	Rural Development EAFRD Measures with flat-rate support	2022	Deficiency in one key control	ONE OFF		EUR	– 24,44	0,00	– 24,44
	Rural Development EAFRD investment-private beneficiaries	2018	Deficiency in one key control 0.17% on M4.1	ONE OFF		EUR	– 8,00	0,00	– 8,00
	Rural Development EAFRD investment-private beneficiaries	2019	Deficiency in one key control 0.17% on M4.1	ONE OFF		EUR	– 679,66	0,00	– 679,66
	Rural Development EAFRD investment-private beneficiaries	2020	Deficiency in one key control 0.17% on M4.1	ONE OFF		EUR	– 642,76	0,00	– 642,76
	Rural Development EAFRD investment-private beneficiaries	2021	Deficiency in one key control 0.17% on M4.1	ONE OFF		EUR	– 397,57	0,00	– 397,57
	Rural Development EAFRD investment-private beneficiaries	2022	Deficiency in one key control 0.17% on M4.1	ONE OFF		EUR	– 234,56	0,00	– 234,56
	Rural Development EAFRD investment-private beneficiaries	2019	Deficiency in one key control 0.17% on M4.2	ONE OFF		EUR	– 22,20	0,00	– 22,20
	Rural Development EAFRD investment-private beneficiaries	2020	Deficiency in one key control 0.17% on M4.2	ONE OFF		EUR	– 56,94	0,00	– 56,94
	Rural Development EAFRD investment-private beneficiaries	2021	Deficiency in one key control 0.17% on M4.2	ONE OFF		EUR	– 11,79	0,00	– 11,79

	Rural Development EAFRD investment-private beneficiaries	2022	Deficiency in one key control 0.17% on M4.2	ONE OFF		EUR	- 20,46	0,00	- 20,46
	Rural Development EAFRD investment-public beneficiaries	2019	Deficiency in one key control 0.17% on M7.2 and 7.5	ONE OFF		EUR	- 84,19	0,00	- 84,19
	Rural Development EAFRD investment-public beneficiaries	2020	Deficiency in one key control 0.17% on M7.2 and 7.5	ONE OFF		EUR	- 103,95	0,00	- 103,95
	Rural Development EAFRD investment-public beneficiaries	2021	Deficiency in one key control 0.17% on M7.2 and 7.5	ONE OFF		EUR	- 68,98	0,00	- 68,98
	Rural Development EAFRD investment-public beneficiaries	2022	Deficiency in one key control 0.17% on M7.2 and 7.5	ONE OFF		EUR	- 54,31	0,00	- 54,31
	Rural Development EAFRD investment-public beneficiaries	2018	Deficiency in one key control 0.17% on M7.4	ONE OFF		EUR	- 9,38	0,00	- 9,38
	Rural Development EAFRD investment-public beneficiaries	2019	Deficiency in one key control 0.17% on M7.4	ONE OFF		EUR	- 553,44	0,00	- 553,44
	Rural Development EAFRD investment-public beneficiaries	2020	Deficiency in one key control 0.17% on M7.4	ONE OFF		EUR	- 504,50	0,00	- 504,50
	Rural Development EAFRD investment-public beneficiaries	2021	Deficiency in one key control 0.17% on M7.4	ONE OFF		EUR	- 276,85	0,00	- 276,85

	Rural Development EAFRD investment-public beneficiaries	2022	Deficiency in one key control 0.17% on M7.4	ONE OFF		EUR	- 237,34	0,00	- 237,34
	Rural Development EAFRD investment-private beneficiaries	2018	Deficiency in one key control 1.98% on M4.1	ONE OFF		EUR	- 8 331,71	0,00	- 8 331,71
	Rural Development EAFRD investment-private beneficiaries	2019	Deficiency in one key control 1.98% on M4.1	ONE OFF		EUR	- 363 064,38	0,00	- 363 064,38
	Rural Development EAFRD investment-private beneficiaries	2020	Deficiency in one key control 1.98% on M4.1	ONE OFF		EUR	- 426 173,11	0,00	- 426 173,11
	Rural Development EAFRD investment-private beneficiaries	2021	Deficiency in one key control 1.98% on M4.1	ONE OFF		EUR	- 290 663,58	0,00	- 290 663,58
	Rural Development EAFRD investment-private beneficiaries	2022	Deficiency in one key control 1.98% on M4.1	ONE OFF		EUR	- 206 643,27	0,00	- 206 643,27
	Rural Development EAFRD investment-public beneficiaries	2018	Deficiency in one key control 1.98% on M7.4	ONE OFF		EUR	- 986,57	0,00	- 986,57
	Rural Development EAFRD investment-public beneficiaries	2019	Deficiency in one key control 1.98% on M7.4	ONE OFF		EUR	- 27 022,65	0,00	- 27 022,65
	Rural Development EAFRD investment-public beneficiaries	2020	Deficiency in one key control 1.98% on M7.4	ONE OFF		EUR	- 8 321,62	0,00	- 8 321,62

	Rural Development EAFRD investment-public beneficiaries	2021	Deficiency in one key control 1.98% on M7.4	ONE OFF		EUR	– 968,45	0,00	– 968,45
	Rural Development EAFRD investment-public beneficiaries	2022	Deficiency in one key control 1.98% on M7.4	ONE OFF		EUR	– 46 956,25	0,00	– 46 956,25
	Rural Development EAFRD investment-public beneficiaries	2019	Deficiency in one key control for M7.3	FLAT RATE	2,00%	EUR	– 442 903,33	0,00	– 442 903,33
	Rural Development EAFRD investment-public beneficiaries	2020	Deficiency in one key control for M7.3	FLAT RATE	2,00%	EUR	– 692 124,19	0,00	– 692 124,19
	Rural Development EAFRD investment-public beneficiaries	2021	Deficiency in one key control for M7.3	FLAT RATE	2,00%	EUR	– 643 221,51	0,00	– 643 221,51
	Rural Development EAFRD investment-public beneficiaries	2022	Deficiency in one key control for M7.3	FLAT RATE	2,00%	EUR	– 513 581,39	0,00	– 513 581,39
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in one key control M1.1	FLAT RATE	5,00%	EUR	– 16 307,50	0,00	– 16 307,50
	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in one key control M1.1	FLAT RATE	5,00%	EUR	– 34 200,05	0,00	– 34 200,05
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in one key control M1.1	FLAT RATE	5,00%	EUR	– 41 008,74	0,00	– 41 008,74

	Rural Development EAFRD Knowledge and innovation	2022	Deficiency in one key control M1.1	FLAT RATE	5,00%	EUR	– 938,25	0,00	– 938,25
	Rural Development EAFRD Knowledge and innovation	2018	Deficiency in one key control M16	FLAT RATE	5,00%	EUR	– 4 234,81	0,00	– 4 234,81
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in one key control M16	FLAT RATE	5,00%	EUR	– 50 084,49	0,00	– 50 084,49
	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in one key control M16	FLAT RATE	5,00%	EUR	– 182 847,57	0,00	– 182 847,57
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in one key control M16	FLAT RATE	5,00%	EUR	– 343 698,37	0,00	– 343 698,37
	Rural Development EAFRD Knowledge and innovation	2022	Deficiency in one key control M16	FLAT RATE	5,00%	EUR	– 14 999,63	0,00	– 14 999,63
	Rural Development EAFRD investment-public beneficiaries	2018	Deficiency in one key control M7.2 7.4 7.5 7.6	FLAT RATE	5,00%	EUR	– 5 153,19	0,00	– 5 153,19
	Rural Development EAFRD investment-public beneficiaries	2019	Deficiency in one key control M7.2 7.4 7.5 7.6	FLAT RATE	5,00%	EUR	– 250 561,76	0,00	– 250 561,76
	Rural Development EAFRD investment-public beneficiaries	2020	Deficiency in one key control M7.2 7.4 7.5 7.6	FLAT RATE	5,00%	EUR	– 562 822,26	0,00	– 562 822,26

	Rural Development EAFRD investment-public beneficiaries	2021	Deficiency in one key control M7.2 7.4 7.5 7.6	FLAT RATE	5,00%	EUR	– 394 641,77	0,00	– 394 641,77
	Rural Development EAFRD investment-public beneficiaries	2022	Deficiency in one key control M7.2 7.4 7.5 7.6	FLAT RATE	5,00%	EUR	– 3 924,80	0,00	– 3 924,80
	Clearance of Accounts - Financial Clearance	2019	Delays in the issuance of recoveries as per Article 54(1) and (5) of Regulation (EU) 1306/2013 (EAFRD)	ONE OFF		EUR	– 2 249 782,39	0,00	– 2 249 782,39
	Rural Development EAFRD Knowledge and innovation	2019	ineligible expenditure for one file of M1.2	ONE OFF		EUR	– 2 445,78	0,00	– 2 445,78
	Rural Development EAFRD Knowledge and innovation	2018	Ineligible file	ONE OFF		EUR	– 36 174,00	0,00	– 36 174,00
	Rural Development EAFRD Knowledge and innovation	2019	Ineligible file	ONE OFF		EUR	– 22 117,00	0,00	– 22 117,00
	Rural Development EAFRD Knowledge and innovation	2020	Ineligible file	ONE OFF		EUR	– 52 735,00	0,00	– 52 735,00
	Rural Development EAFRD Knowledge and innovation	2021	Ineligible file	ONE OFF		EUR	– 119 228,00	0,00	– 119 228,00

	Rural Development EAFRD investment - public beneficiaries	2019	Ineligible files	ONE OFF		EUR	- 20 402,10	0,00	- 20 402,10
					Total SE:	EUR	- 12 157 927,91	- 18 539,58	- 12 139 388,33

Currency	Gross Amount	Deductions	Net Decided
EUR	- 41 074 528,27	- 20 637,50	- 41 053 890,77

Financial corrections from cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
EE	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	- 93 617,91	0,00	- 93 617,91
	Cross-compliance	2022	CY 2019	FLAT RATE	2,00%	EUR	- 19,69	0,00	- 19,69
	Cross-compliance	2021	CY 2020	FLAT RATE	2,00%	EUR	- 95 038,07	0,00	- 95 038,07
	Cross-compliance	2022	CY 2020	FLAT RATE	2,00%	EUR	- 0,12	0,00	- 0,12
	Cross-compliance	2022	CY 2021	FLAT RATE	2,00%	EUR	- 88 896,95	0,00	- 88 896,95
					Total EE:	EUR	- 277 572,74	0,00	- 277 572,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Cross-compliance	2017	CY 2016 Corsica	FLAT RATE	5,00%	EUR	- 20 665,16	- 7 398,41	- 13 266,75
	Cross-compliance	2018	CY 2016 Corsica	FLAT RATE	5,00%	EUR	- 15 304,23	- 3 993,79	- 11 310,44

	Cross-compliance	2019	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 3 771,64	– 493,14	– 3 278,50
	Cross-compliance	2020	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 4 317,59	– 594,99	– 3 722,60
	Cross-compliance	2021	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 300,11	– 5,69	– 294,42
	Cross-compliance	2022	CY 2016 Corsica	FLAT RATE	5,00%	EUR	– 31,35	0,00	– 31,35
	Cross-compliance	2018	CY 2017	FLAT RATE	5,00%	EUR	– 3 874 747,68	– 24 312,94	– 3 850 434,74
	Cross-compliance	2019	CY 2017	FLAT RATE	5,00%	EUR	– 1 253 371,92	– 35 286,28	– 1 218 085,64
	Cross-compliance	2020	CY 2017	FLAT RATE	5,00%	EUR	– 61 728,26	– 1 237,52	– 60 490,74
	Cross-compliance	2021	CY 2017	FLAT RATE	5,00%	EUR	– 1 995,50	– 8,41	– 1 987,09
	Cross-compliance	2022	CY 2017	FLAT RATE	5,00%	EUR	– 1 269,07	0,00	– 1 269,07
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	– 2 013 710,19	– 25 450,98	– 1 988 259,21
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	– 105 702,01	– 632,54	– 105 069,47
	Cross-compliance	2021	CY 2018	FLAT RATE	2,00%	EUR	– 1 209,06	– 3,24	– 1 205,82
	Cross-compliance	2022	CY 2018	FLAT RATE	2,00%	EUR	– 407,76	0,00	– 407,76
	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	– 1 759 328,27	– 6 438,49	– 1 752 889,78
	Cross-compliance	2021	CY 2019	FLAT RATE	2,00%	EUR	– 5 201,74	– 4,28	– 5 197,46
	Cross-compliance	2022	CY 2019	FLAT RATE	2,00%	EUR	– 197,91	0,00	– 197,91
					Total FR:	EUR	– 9 123 259,45	– 105 860,70	– 9 017 398,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2020	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 231 860,97	– 5,09	– 231 855,88
	Cross-compliance	2021	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 20 361,84	– 1,24	– 20 360,60
	Cross-compliance	2022	CY 2019 GAEC 7	FLAT RATE	2,00%	EUR	– 1 694,22	0,00	– 1 694,22
					Total IT:	EUR	– 253 917,03	– 6,33	– 253 910,70

Currency	Gross Amount	Deductions	Net Decided
EUR	– 9 654 749,22	– 105 867,03	– 9 548 882,19

Financial Corrections		Total Net Decided
EAGF	Financial corrections - excluding cross-compliance	– 26 557 601,56
EAGF	Financial corrections from cross-compliance	– 63 041 046,81
EAFRD	Financial corrections - excluding cross-compliance	– 41 053 890,77
EAFRD	Financial corrections from cross-compliance	– 9 548 882,19
TOTAL:		– 140 201 421,33

Reimbursements		Total Net Decided
TOTAL:		0,00