

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2023/1408

of 3 July 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)3494)

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

THE EUROPEAN COMMISSION,

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

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

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the Member States.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

- (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) By Commission Decision C(2020)1857 payments have been suspended to the Czech Republic, amounting to EUR 30 606,96 for expenditure related to the period between 16 October 2018 and 31 December 2018. Commission Implementing Decision (EU) 2022/908 ⁽²⁾ excluded from Union financing an amount of EUR 3 300 907,65, as expenditure incurred by the Czech Republic under EAFRD, while the net financial impact on the Member State was EUR 3 270 300,69, the difference being the result of the suspension of EUR 30 606,96. It is therefore necessary to clarify that this difference was due to the lifting of the suspension provided for by Decision C(2020)1857. This clarification has no financial impact on the Czech Republic.
- (8) 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 ⁽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 9 March 2023,

HAS ADOPTED THIS DECISION:

Article 1

The amounts set out in the Annex and related to expenditure incurred by the Member States' accredited paying agencies and declared under the EAGF or the EAFRD shall be excluded from Union financing.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, Ireland, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Lithuania, Hungary, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, Romania, the Slovak Republic and the Kingdom of Sweden.

Done at Brussels, 3 July 2023.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

⁽²⁾ Commission Implementing Decision (EU) 2022/908 of 8 June 2022 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) (OJ L 157, 10.6.2022, p. 15).

⁽³⁾ Ares(2023)2775872

Financial Corrections

EAGF

Financial corrections - excluding cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Clearance of Accounts - Financial Clearance	2020	Late payments - school scheme	ESTIMATED BY AMOUNT		EUR	- 18 986,16	0,00	- 18 986,16
					Total BE:	EUR	- 18 986,16	0,00	- 18 986,16
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Decoupled Direct Aids	2021	All weaknesses 2020	ONE OFF		EUR	- 740 885,23	0,00	- 740 885,23
	Decoupled Direct Aids	2019	Greening 2018	ONE OFF		EUR	- 165 173,77	0,00	- 165 173,77
	Decoupled Direct Aids	2020	Greening 2019	ONE OFF		EUR	- 173 025,91	0,00	- 173 025,91
	Decoupled Direct Aids	2019	SAPS 2018	ONE OFF		EUR	- 748 996,93	0,00	- 748 996,93
	Decoupled Direct Aids	2020	SAPS 2019	ONE OFF		EUR	- 843 550,69	0,00	- 843 550,69
	Decoupled Direct Aids	2019	YFS 2018	ONE OFF		EUR	- 163 044,70	0,00	- 163 044,70
	Decoupled Direct Aids	2020	YFS 2019	ONE OFF		EUR	- 20 677,45	0,00	- 20 677,45
					Total CZ:	EUR	- 2 855 354,68	0,00	- 2 855 354,68

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Clearance of Accounts - Financial Clearance	2021	Debt with delay in recovery procedures for EAGF	ONE OFF		EUR	- 2 373,87	0,00	- 2 373,87
	Clearance of Accounts - Financial Clearance	2021	Financial errors EAGF Non-IACS	ONE OFF		EUR	- 59 516,17	0,00	- 59 516,17
	Clearance of Accounts - Financial Clearance	2021	Reconciliation debt management - EAGF and EAFRD	ONE OFF		EUR	- 2 831,79	0,00	- 2 831,79
					Total DE:	EUR	- 64 721,83	0,00	- 64 721,83
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Wine - Promotion in third countries	2019	Absence in a key control FY 2019 - FY 2020	FLAT RATE	10,00%	EUR	- 510 603,92	0,00	- 510 603,92
	Wine - Promotion in third countries	2020	Absence in a key control FY 2019 - FY 2020	FLAT RATE	10,00%	EUR	- 352 382,86	0,00	- 352 382,86
	Wine - Promotion in third countries	2021	Absence in a key control FY 2021	FLAT RATE	10,00%	EUR	- 296 961,54	0,00	- 296 961,54

	Voluntary Coupled Support	2019	Correct application of exclusions and administrative penalties in case of non-compliance with the requirements for Identification & Registration – M10 (suckler cows)- CY2018	ONE OFF		EUR	- 238 329,73	- 78,59	- 238 251,14
	Voluntary Coupled Support	2020	Correct application of exclusions and administrative penalties in case of non-compliance with the requirements for Identification & Registration – M10 (suckler cows)- CY2019	ONE OFF		EUR	- 240 853,71	0,00	- 240 853,71
	Voluntary Coupled Support	2021	Correct application of exclusions and administrative penalties in case of non-compliance with the requirements for Identification & Registration– M10 (suckler cows) - CY2020	ONE OFF		EUR	- 137 696,19	0,00	- 137 696,19
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Andalucia	FLAT RATE	5,00%	EUR	- 4 456,29	0,00	- 4 456,29
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Aragon	FLAT RATE	5,00%	EUR	- 454,32	0,00	- 454,32
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Castilla La Mancha	FLAT RATE	5,00%	EUR	- 11 444,60	0,00	- 11 444,60

	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Castilla Leon	FLAT RATE	5,00%	EUR	- 13 435,47	- 37,71	- 13 397,76
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Cataluna	FLAT RATE	5,00%	EUR	- 7 332,26	0,00	- 7 332,26
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation -C Valenciana	FLAT RATE	5,00%	EUR	- 33 058,51	- 33 058,51	0,00
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Galicia	FLAT RATE	5,00%	EUR	- 4 205,63	0,00	- 4 205,63
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Madrid	FLAT RATE	5,00%	EUR	- 4 663,46	0,00	- 4 663,46
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Murcia	FLAT RATE	5,00%	EUR	- 55 261,74	0,00	- 55 261,74
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Navarra	FLAT RATE	5,00%	EUR	- 5 393,84	0,00	- 5 393,84
	Wine - Promotion in third countries	2019	Deficiency in key control - FY 2019 - full implementation - Pais Vasco	FLAT RATE	5,00%	EUR	- 9 524,60	0,00	- 9 524,60
	Clearance of Accounts - Financial Clearance	2020	Individual error EAGF not recovered FY2020	ONE OFF		EUR	- 60,64	0,00	- 60,64

	Clearance of Accounts - Financial Clearance	2016	Individual errors FY2016 not yet recovered	ONE OFF		EUR	- 432,49	- 5,06	- 427,43
	Clearance of Accounts - Financial Clearance	2019	Individual errors FY2019 not yet recovered	ONE OFF		EUR	- 610,69	- 0,48	- 610,21
	Wine - Restructuring and conversion of vineyards	2021	Late payments - wine restructuring	ONE OFF		EUR	- 523 690,12	- 0,01	- 523 690,11
	Clearance of Accounts - Financial Clearance	2020	Old debts EAGF	ONE OFF		EUR	- 458 099,36	0,00	- 458 099,36
	Decoupled Direct Aids	2020	Weakness in application yellow card	ONE OFF		EUR	- 23 729,44	0,00	- 23 729,44
	Decoupled Direct Aids	2018	Weakness in LPIS	ONE OFF		EUR	- 317 920,61	0,00	- 317 920,61
	Voluntary Coupled Support	2018	Weakness in LPIS	ONE OFF		EUR	- 235,66	0,00	- 235,66
	Decoupled Direct Aids	2019	Weakness in LPIS	ONE OFF		EUR	- 301 055,27	0,00	- 301 055,27
	Voluntary Coupled Support	2019	Weakness in LPIS	ONE OFF		EUR	- 116,48	0,00	- 116,48
	Decoupled Direct Aids	2020	Weakness in LPIS	ONE OFF		EUR	- 282 587,64	0,00	- 282 587,64
	Voluntary Coupled Support	2020	Weakness in LPIS	ONE OFF		EUR	- 542,27	0,00	- 542,27
	Decoupled Direct Aids	2018	Weakness in SFS	ONE OFF		EUR	- 1 769 315,33	0,00	- 1 769 315,33

	Decoupled Direct Aids	2019	Weakness in SFS	ONE OFF		EUR	- 1 363 439,40	0,00	- 1 363 439,40
	Decoupled Direct Aids	2020	Weakness in SFS	ONE OFF		EUR	- 814 969,59	0,00	- 814 969,59
	Decoupled Direct Aids	2021	Weakness in SFS	ONE OFF		EUR	- 585 488,92	0,00	- 585 488,92
					Total ES:	EUR	- 8 368 352,58	- 33 180,36	- 8 335 172,22
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Clearance of Accounts - Financial Clearance	2020	Créances FEAGA	ONE OFF		EUR	- 918 059,09	0,00	- 918 059,09
	Irregularities	2020	Debts unduly cancelled / negligence of the PA	ONE OFF		EUR	- 19 232,13	0,00	- 19 232,13
	Clearance of Accounts - Financial Clearance	2019	Erreur aléatoires et connues FEAGA SIGC	ONE OFF		EUR	- 18 593,98	- 17 148,33	- 1 445,65
	Clearance of Accounts - Financial Clearance	2019	Erreurs connues OA1 FEAGA	ONE OFF		EUR	- 173 938,91	0,00	- 173 938,91
	Clearance of Accounts - Financial Clearance	2020	Known error	ONE OFF		EUR	- 1 565,73	0,00	- 1 565,73
	Clearance of Accounts - Financial Clearance	2020	Negligence and delays in the management of the payment claims for the promotion measure	ONE OFF		EUR	- 8 530 615,24	0,00	- 8 530 615,24
					Total FR:	EUR	- 9 662 005,08	- 17 148,33	- 9 644 856,75

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Voluntary Coupled Support	2020	measure M01 - claim year 2019	ONE OFF		EUR	- 1 162 169,15	0,00	- 1 162 169,15
	Voluntary Coupled Support	2021	measure M01 - claim year 2020	ONE OFF		EUR	- 1 024 132,22	0,00	- 1 024 132,22
	Voluntary Coupled Support	2022	measure M01 - claim year 2021	ONE OFF		EUR	- 855 443,63	0,00	- 855 443,63
					Total HU:	EUR	- 3 041 745,00	0,00	- 3 041 745,00
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IE	Basic Payment Scheme	2020	BPS 2019 - point 1.1.1	ONE OFF		EUR	- 254 478,84	- 157,02	- 254 321,82
	Basic Payment Scheme	2020	BPS 2019-point 1.2.1	ONE OFF		EUR	- 1 074 643,62	- 663,08	- 1 073 980,54
	Basic Payment Scheme	2021	BPS 2020 - point 1.1.1	ONE OFF		EUR	- 252 451,01	- 149,67	- 252 301,34
	Basic Payment Scheme	2021	BPS 2020 - point 1.2.1	ONE OFF		EUR	- 1 551 644,75	- 919,90	- 1 550 724,85
	Basic Payment Scheme	2022	BPS 2021 - point 1.2.1	ONE OFF		EUR	- 467 239,49	- 259,33	- 466 980,16
	Basic Payment Scheme	2023	BPS CY 2022 - point 1.2.1	ONE OFF		EUR	- 467 239,49	0,00	- 467 239,49
	Greening Payment	2020	Greening 2019 - point 1.1.1	ONE OFF		EUR	- 111 970,19	- 93,13	- 111 877,06
	Greening Payment	2020	Greening 2019 - point 1.2.1	ONE OFF		EUR	- 472 843,19	- 393,30	- 472 449,89

	Greening Payment	2021	Greening 2020 - point 1.1.1	ONE OFF		EUR	- 111 076,89	- 88,96	- 110 987,93
	Greening Payment	2021	Greening 2020 - point 1.2.1	ONE OFF		EUR	- 682 723,69	- 546,79	- 682 176,90
	Greening Payment	2022	Greening 2021 - point 1.2.1	ONE OFF		EUR	- 205 585,38	- 153,63	- 205 431,75
	Greening Payment	2023	Greening CY 2022 - point 1.2.1	ONE OFF		EUR	- 205 585,37	0,00	- 205 585,37
	Young farmers scheme	2020	YFP 2019 - point 1.1.1	ONE OFF		EUR	- 16 014,71	- 13,62	- 16 001,09
	Young farmers scheme	2020	YFP 2019 - point 1.2.1	ONE OFF		EUR	- 6 104,63	- 5,19	- 6 099,44
	Young farmers scheme	2021	YFP 2020 - point 1.1.1	ONE OFF		EUR	- 10 888,29	0,00	- 10 888,29
	Young farmers scheme	2021	YFP 2020 - point 1.1.2	ONE OFF		EUR	- 3 298,20	0,00	- 3 298,20
	Young farmers scheme	2022	YFP 2021 - point 1.2.1	ONE OFF		EUR	- 3 421,16	0,00	- 3 421,16
					Total IE:	EUR	- 5 897 208,90	- 3 443,62	- 5 893 765,28
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Voluntary Coupled Support	2019	M01 - ineligible population - Flat rate 100% - CY2018	FLAT RATE	100,00%	EUR	- 121 982,06	0,00	- 121 982,06
	Voluntary Coupled Support	2020	M01 - ineligible population - Flat rate 100% - CY2019	FLAT RATE	100,00%	EUR	- 110 237,66	0,00	- 110 237,66
	Voluntary Coupled Support	2021	M01 - ineligible population - Flat rate 100% - CY2020	FLAT RATE	100,00%	EUR	- 97 387,18	0,00	- 97 387,18

	Voluntary Coupled Support	2019	M01 - population not checked - Flat rate 10% - CY2018	FLAT RATE	10,00%	EUR	- 1 232 674,11	0,00	- 1 232 674,11
	Voluntary Coupled Support	2020	M01 - population not checked - Flat rate 10% - CY2019	FLAT RATE	10,00%	EUR	- 1 236 782,49	0,00	- 1 236 782,49
	Voluntary Coupled Support	2021	M01 - population not checked - Flat rate 10% - CY2020	FLAT RATE	10,00%	EUR	- 1 311 303,18	0,00	- 1 311 303,18
	Voluntary Coupled Support	2019	M01 - remaining population - one off - 2018	ONE OFF		EUR	- 74 091,97	0,00	- 74 091,97
	Voluntary Coupled Support	2020	M01 - remaining population - one off - 2019	ONE OFF		EUR	- 201 596,42	0,00	- 201 596,42
	Voluntary Coupled Support	2021	M01 - remaining population - one off – 2020	ONE OFF		EUR	- 219 486,17	0,00	- 219 486,17
	Voluntary Coupled Support	2019	M02 - CY2018	ONE OFF		EUR	- 149 916,78	0,00	- 149 916,78
	Voluntary Coupled Support	2020	M02 - CY2018	ONE OFF		EUR	- 156,69	0,00	- 156,69
	Voluntary Coupled Support	2021	M02 - CY2018	ONE OFF		EUR	- 4,03	0,00	- 4,03
	Voluntary Coupled Support	2020	M02 - CY2019	ONE OFF		EUR	- 182 516,03	0,00	- 182 516,03
	Voluntary Coupled Support	2021	M02 - CY2019	ONE OFF		EUR	- 11,11	0,00	- 11,11
	Voluntary Coupled Support	2021	M02 - CY2020	ONE OFF		EUR	- 160 352,82	0,00	- 160 352,82
	Voluntary Coupled Support	2019	M03 - CY2018	ONE OFF		EUR	- 102 204,91	0,00	- 102 204,91

	Voluntary Coupled Support	2020	M03 - CY2018	ONE OFF		EUR	- 90,96	0,00	- 90,96
	Voluntary Coupled Support	2021	M03 - CY2018	ONE OFF		EUR	- 0,13	0,00	- 0,13
	Voluntary Coupled Support	2020	M03 - CY2019	ONE OFF		EUR	- 138 875,64	0,00	- 138 875,64
	Voluntary Coupled Support	2021	M03 - CY2019	ONE OFF		EUR	- 30,73	0,00	- 30,73
	Voluntary Coupled Support	2021	M03 - CY2020	ONE OFF		EUR	- 126 218,18	0,00	- 126 218,18
	Voluntary Coupled Support	2019	M04 - CY2018	ONE OFF		EUR	- 17 058,59	0,00	- 17 058,59
	Voluntary Coupled Support	2020	M04 - CY2018	ONE OFF		EUR	- 5,44	0,00	- 5,44
	Voluntary Coupled Support	2021	M04 - CY2018	ONE OFF		EUR	- 0,09	0,00	- 0,09
	Voluntary Coupled Support	2020	M04 - CY2019	ONE OFF		EUR	- 29 068,61	0,00	- 29 068,61
	Voluntary Coupled Support	2021	M04 - CY2019	ONE OFF		EUR	- 7,55	0,00	- 7,55
	Voluntary Coupled Support	2021	M04 - CY2020	ONE OFF		EUR	- 33 622,17	0,00	- 33 622,17
	Voluntary Coupled Support	2021	M05 - CY2020	ONE OFF		EUR	- 286,42	0,00	- 286,42
					Total LT:	EUR	- 5 545 968,12	0,00	- 5 545 968,12

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Decoupled Direct Aids	2018	Weakness AA 2017	ONE OFF		EUR	- 60 127,10	0,00	- 60 127,10
	Decoupled Direct Aids	2019	Weaknesses AA 2018	ONE OFF		EUR	- 201 713,16	0,00	- 201 713,16
	Decoupled Direct Aids	2020	Weaknesses AA 2019	ONE OFF		EUR	- 237 948,20	0,00	- 237 948,20
	Decoupled Direct Aids	2021	Weaknesses AA 2020	ONE OFF		EUR	- 141 579,93	0,00	- 141 579,93
	Voluntary Coupled Support	2019	Weaknesses VCS animals 2018 - bovines	ONE OFF		EUR	- 233 464,78	0,00	- 233 464,78
	Voluntary Coupled Support	2019	Weaknesses VCS animals 2018 - ovines	ONE OFF		EUR	- 274 260,26	0,00	- 274 260,26
	Voluntary Coupled Support	2020	Weaknesses VCS animals 2019	FLAT RATE	100,00%	EUR	- 1 361 953,62	0,00	- 1 361 953,62
	Voluntary Coupled Support	2021	Weaknesses VCS animals 2020	FLAT RATE	100,00%	EUR	- 1 446 149,85	0,00	- 1 446 149,85
					Total NL:	EUR	- 3 957 196,90	0,00	- 3 957 196,90
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Irregularities	2018	finding 4: decision not to pursue recovery not properly justified	ONE OFF		EUR	- 341 802,67	0,00	- 341 802,67

	Irregularities	2018	Finding 5 : Unjustified correction/cancellation of the debt	ONE OFF		EUR	- 666 343,87	0,00	- 666 343,87
	Irregularities	2018	Findings 1&2 : late recovery requests, and late registration of the debts in the debtor's ledger	ONE OFF		EUR	- 28 707 386,08	0,00	- 28 707 386,08
					Total PL:	EUR	- 29 715 532,62	0,00	- 29 715 532,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Clearance of Accounts - Financial Clearance	2020	EAGF - Non-respect of the 18-th months deadline	ONE OFF		EUR	- 118 871,15	0,00	- 118 871,15
	Clearance of Accounts - Financial Clearance	2020	Financial clearance 2020 - financial error identified by the CB in EAGF	ONE OFF		EUR	- 1 729,02	- 86,45	- 1 642,57
	Basic Payment Scheme	2019	Weaknesses in the establishment of BPS and NR – BPS-claim year 2018	ONE OFF		EUR	- 440 927,22	- 22 046,36	- 418 880,86
	Basic Payment Scheme	2020	Weaknesses in the establishment of BPS and NR – BPS- claim year 2019	ONE OFF		EUR	- 1 952 618,14	- 97 630,92	- 1 854 987,22
	Basic Payment Scheme	2021	Weaknesses in the establishment of BPS and NR – BPS- claim year 2020	ONE OFF		EUR	- 714 958,82	0,00	- 714 958,82

	Basic Payment Scheme	2017	Weaknesses in the establishment of BPS and NR - BPS- CY 2016	FLAT RATE	5,00%	EUR	- 1,43	- 1,43	0,00
	Basic Payment Scheme	2018	Weaknesses in the establishment of BPS and NR - BPS- CY2017 - CY2018	FLAT RATE	5,00%	EUR	- 2 849,89	- 2 849,89	0,00
	Basic Payment Scheme	2019	Weaknesses in the establishment of BPS and NR - BPS- CY2017 - CY2018	FLAT RATE	5,00%	EUR	- 2 920,39	- 2 920,40	0,01
	Basic Payment Scheme	2020	Weaknesses in the establishment of BPS and NR - BPS- CY2017 - CY2018	FLAT RATE	5,00%	EUR	- 1,07	0,30	- 1,37
	Greening Payment	2018	Weaknesses in the establishment of BPS and NR – GREENING- claim year 2017	ONE OFF		EUR	- 496 698,91	- 24 834,95	- 471 863,96
	Greening Payment	2019	Weaknesses in the establishment of BPS and NR – GREENING- claim year 2018	ONE OFF		EUR	- 297 662,86	- 14 883,14	- 282 779,72
	Greening Payment	2020	Weaknesses in the establishment of BPS and NR – GREENING- claim year 2019	ONE OFF		EUR	- 1 284 415,15	- 64 220,76	- 1 220 194,39
	Greening Payment	2021	Weaknesses in the establishment of BPS and NR – Greening- claim year 2020	ONE OFF		EUR	- 518 636,81	0,00	- 518 636,81

	Greening Payment	2017	Weaknesses in the establishment of BPS and NR - Greening- CY 2016	FLAT RATE	5,00%	EUR	- 0,78	- 0,78	0,00
	Greening Payment	2018	Weaknesses in the establishment of BPS and NR- Greening-CY 2017	FLAT RATE	5,00%	EUR	- 1 413,83	- 1 413,83	0,00
	Greening Payment	2019	Weaknesses in the establishment of BPS and NR- Greening-CY 2017	FLAT RATE	5,00%	EUR	- 2,02	- 2,02	0,00
	Greening Payment	2020	Weaknesses in the establishment of BPS and NR- Greening-CY 2017	FLAT RATE	5,00%	EUR	- 0,23	0,00	- 0,23
	Greening Payment	2019	Weaknesses in the establishment of BPS and NR- Greening -CY 2018	FLAT RATE	5,00%	EUR	- 2 615,83	- 2 615,83	0,00
	Greening Payment	2020	Weaknesses in the establishment of BPS and NR- Greening -CY 2018	FLAT RATE	5,00%	EUR	- 1,38	0,00	- 1,38
	Restributive Payment	2018	Weaknesses in the establishment of BPS and NR – Redistributive payment- claim year 2017	ONE OFF		EUR	- 19 263,97	- 963,20	- 18 300,77

	Restitutive Payment	2021	Weaknesses in the establishment of BPS and NR – Redistributive payment - claim year 2020	ONE OFF		EUR	- 49 618,08	0,00	- 49 618,08
	Restitutive Payment	2019	Weaknesses in the establishment of BPS and NR -redistributive payment-CY 2018	ONE OFF		EUR	- 19 734,45	- 986,71	- 18 747,74
	Restitutive Payment	2018	Weaknesses in the establishment of BPS and NR-RP-CY 2017	FLAT RATE	5,00%	EUR	- 168,29	- 168,29	0,00
	Restitutive Payment	2019	Weaknesses in the establishment of BPS and NR-RP-CY 2017	FLAT RATE	5,00%	EUR	- 0,26	- 0,26	0,00
	Restitutive Payment	2020	Weaknesses in the establishment of BPS and NR-RP-CY 2017	FLAT RATE	5,00%	EUR	- 0,03	0,00	- 0,03
	Restitutive Payment	2019	Weaknesses in the establishment of BPS and NR-RP -CY 2018	FLAT RATE	5,00%	EUR	- 247,25	- 247,25	0,00
	Restitutive Payment	2020	Weaknesses in the establishment of BPS and NR-RP -CY 2018	FLAT RATE	5,00%	EUR	- 0,20	0,00	- 0,20
	Small farmers scheme	2017	Weaknesses in the establishment of BPS and NR – SFS- claim year 2016	ONE OFF		EUR	- 4 053,85	- 202,69	- 3 851,16

	Small farmers scheme	2018	Weaknesses in the establishment of BPS and NR – SFS- claim year 2017	ONE OFF		EUR	- 1 186 500,00	- 59 325,01	- 1 127 174,99
	Small farmers scheme	2019	Weaknesses in the establishment of BPS and NR – SFS- claim year 2018	ONE OFF		EUR	- 1 142 866,00	- 57 143,29	- 1 085 722,71
	Small farmers scheme	2020	Weaknesses in the establishment of BPS and NR – SFS- claim year 2019	ONE OFF		EUR	- 1 029 472,80	- 51 473,63	- 977 999,17
	Small farmers scheme	2021	Weaknesses in the establishment of BPS and NR – SFS - claim year 2020	ONE OFF		EUR	- 1 025 434,00	0,00	- 1 025 434,00
	Young farmers scheme	2018	Weaknesses in the establishment of BPS and NR – YFP- claim year 2017	ONE OFF		EUR	- 9 263,91	- 463,21	- 8 800,70
	Young farmers scheme	2019	Weaknesses in the establishment of BPS and NR – YFP- claim year 2018	ONE OFF		EUR	- 16 538,66	- 826,92	- 15 711,74
	Young farmers scheme	2020	Weaknesses in the establishment of BPS and NR – YFP- claim year 2019	ONE OFF		EUR	- 15 560,98	- 778,04	- 14 782,94

	Young farmers scheme	2021	Weaknesses in the establishment of BPS and NR – YFP- claim year 2020	ONE OFF		EUR	- 11 818,57	0,00	- 11 818,57
	Young farmers scheme	2017	Weaknesses in the establishment of BPS and NR – YFP- CY 2016	FLAT RATE	5,00%	EUR	- 4,66	- 4,66	0,00
	Young farmers scheme	2018	Weaknesses in the establishment of BPS and NR – YFP- CY 2016	FLAT RATE	5,00%	EUR	- 0,02	- 0,02	0,00
	Young farmers scheme	2018	Weaknesses in the establishment of BPS and NR- YFP-CY 2017	FLAT RATE	5,00%	EUR	- 1 484,15	- 1 484,15	0,00
	Young farmers scheme	2019	Weaknesses in the establishment of BPS and NR- YFP-CY 2017	FLAT RATE	5,00%	EUR	- 2,06	- 2,06	0,00
	Young farmers scheme	2019	Weaknesses in the establishment of BPS and NR- YFP -CY 2018	FLAT RATE	5,00%	EUR	- 1 834,75	- 1 834,75	0,00
	Young farmers scheme	2020	Weaknesses in the establishment of BPS and NR- YFP -CY 2018	FLAT RATE	5,00%	EUR	- 3,48	0,00	- 3,48

	Restitutive Payment	2020	Weaknesses in the establishment of BPS and the NR - Redistributive payment - claim year 2019	ONE OFF		EUR	- 26 367,94	- 1 318,39	- 25 049,55
	Basic Payment Scheme	2020	Weaknesses in the establishment of BPS and YFP - BPS-CY2019	FLAT RATE	5,00%	EUR	- 5 415,53	- 5 415,53	0,00
	Basic Payment Scheme	2021	Weaknesses in the establishment of BPS and YFP - BPS-CY 2020	FLAT RATE	5,00%	EUR	- 6 310,90	0,00	- 6 310,90
	Greening Payment	2020	Weaknesses in the establishment of BPS and YFP - Greening-CY2019	FLAT RATE	5,00%	EUR	- 3 599,80	- 3 599,80	0,00
	Greening Payment	2021	Weaknesses in the establishment of BPS and YFP - GREENING-CY 2020	FLAT RATE	5,00%	EUR	- 4 647,10	0,00	- 4 647,10
	Restitutive Payment	2021	Weaknesses in the establishment of BPS and YFP - Redistributive payment-CY 2020	FLAT RATE	5,00%	EUR	- 807,36	0,00	- 807,36
	Restitutive Payment	2020	Weaknesses in the establishment of BPS and YFP - YFP-CY2019	FLAT RATE	5,00%	EUR	- 328,85	- 328,85	0,00

	Young farmers scheme	2020	Weaknesses in the establishment of BPS and YFP - YFP-CY2019	FLAT RATE	5,00%	EUR	- 2 004,25	- 2 004,25	0,00
	Young farmers scheme	2021	Weaknesses in the establishment of BPS and YFP - YFP-CY 2020	FLAT RATE	5,00%	EUR	- 2 006,17	0,00	- 2 006,17
	Basic Payment Scheme	2017	Weaknesses in the set up of BPS and NR – BPS- claim year 2016	ONE OFF		EUR	- 2 289,55	- 2 289,55	0,00
	Basic Payment Scheme	2018	Weaknesses in the set up of BPS and NR – BPS- claim year 2017	ONE OFF		EUR	- 739 042,71	- 36 952,13	- 702 090,58
	Greening Payment	2017	Weaknesses in the set up of BPS and NR – Greening- claim year 2016	ONE OFF		EUR	- 1 430,26	- 1 430,26	0,00
	Young farmers scheme	2017	Weaknesses in the set up of BPS and NR – YFP- claim year 2016	ONE OFF		EUR	- 11,40	- 0,57	- 10,83
					Total PT:	EUR	- 11 164 457,17	- 462 749,93	- 10 701 707,24
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Clearance of Accounts - Financial Clearance	2020	Recovery procedures EAGF	ONE OFF		EUR	- 6 294,58	0,00	- 6 294,58
					Total SE:	EUR	- 6 294,58	0,00	- 6 294,58

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Wine - Restructuring and conversion of vineyards	2018	Finding 1.1 flat rate for amounts too high and studies	FLAT RATE	10,00%	EUR	- 4 766,21	0,00	- 4 766,21
	Wine - Restructuring and conversion of vineyards	2019	Finding 1.1 flat rate for amounts too high and studies	FLAT RATE	10,00%	EUR	- 54 415,55	0,00	- 54 415,55
	Wine - Restructuring and conversion of vineyards	2020	Finding 1.1 flat rate for amounts too high and studies	FLAT RATE	10,00%	EUR	- 78 047,78	0,00	- 78 047,78
	Wine - Restructuring and conversion of vineyards	2018	Finding 1.1, one-off for amounts paid above actual costs (FY2018 - FY2020)	ONE OFF		EUR	- 14 770,82	0,00	- 14 770,82
	Wine - Restructuring and conversion of vineyards	2019	Finding 1.1, one-off for amounts paid above actual costs (FY2018 - FY2020)	ONE OFF		EUR	- 1 446 057,78	0,00	- 1 446 057,78
	Wine - Restructuring and conversion of vineyards	2020	Finding 1.1, one-off for amounts paid above actual costs (FY2018 - FY2020)	ONE OFF		EUR	- 1 621 046,46	0,00	- 1 621 046,46
	Wine - Restructuring and conversion of vineyards	2021	Finding 1.1, one-off for amounts paid above actual costs (FY2018 - FY2020)	ONE OFF		EUR	0,00	0,00	0,00
	EU School Scheme	2019	Finding 1.2 Flat rate deficiencies EU School Scheme	FLAT RATE	5,00%	EUR	- 164 078,60	0,00	- 164 078,60

	EU School Scheme	2020	Finding 1.2 Flat rate deficiencies EU School Scheme	FLAT RATE	5,00%	EUR	- 167 355,77	0,00	- 167 355,77
	EU School Scheme	2021	Finding 1.2 Flat rate deficiencies EU School Scheme	FLAT RATE	5,00%	EUR	- 164 806,59	0,00	- 164 806,59
	Voluntary Coupled Support	2020	M01- CY 2019	ONE OFF		EUR	- 952 938,91	0,00	- 952 938,91
	Voluntary Coupled Support	2021	M01 - CY 2020	ONE OFF		EUR	- 817 911,36	0,00	- 817 911,36
	Voluntary Coupled Support	2022	M01 CY 2021	ONE OFF		EUR	- 782 181,60	0,00	- 782 181,60
	Voluntary Coupled Support	2020	M02-CY2019	ONE OFF		EUR	- 1 230 279,99	0,00	- 1 230 279,99
	Voluntary Coupled Support	2021	M02 CY 2020	ONE OFF		EUR	- 532 125,21	0,00	- 532 125,21
	Voluntary Coupled Support	2022	M02 CY 2021	ONE OFF		EUR	- 162 825,71	0,00	- 162 825,71
	Voluntary Coupled Support	2020	M03-CY2019	ONE OFF		EUR	- 559 498,11	0,00	- 559 498,11
	Voluntary Coupled Support	2021	M03 CY 2020	ONE OFF		EUR	- 169 275,51	0,00	- 169 275,51
	Voluntary Coupled Support	2022	M03 CY 2021	ONE OFF		EUR	- 36 456,86	0,00	- 36 456,86

	Decoupled Direct Aids	2020	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2019 _ GP	ONE OFF		EUR	- 9 365,20	0,00	- 9 365,20
	Decoupled Direct Aids	2020	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2019 _ SAPS	ONE OFF		EUR	- 31 652,67	0,00	- 31 652,67
	Decoupled Direct Aids	2020	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2019 _ YFS	ONE OFF		EUR	- 388,98	0,00	- 388,98
	Decoupled Direct Aids	2021	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2020 _ GP	ONE OFF		EUR	- 5 319,91	0,00	- 5 319,91

	Decoupled Direct Aids	2021	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2020 _ SAPS	ONE OFF		EUR	- 21 443,66	0,00	- 21 443,66
	Decoupled Direct Aids	2021	Weakness in the Performance of on-the-spot-checks of sufficient quality –Use of the correct measurement method / application of a measurement tolerance _ CY2020 _ YFS	ONE OFF		EUR	- 154,90	0,00	- 154,90
					Total SK:	EUR	- 9 027 164,14	0,00	- 9 027 164,14

Currency	Gross Amount	Deductions	Net Decided
EUR	- 89 324 987,76	- 516 522,24	- 88 808 465,52

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 308 711,77	- 84,38	- 308 627,39
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 2 480,38	0,00	- 2 480,38
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 240,62	0,00	- 240,62
	Cross-compliance	2021	CY 2017	FLAT RATE	10,00%	EUR	- 23,39	0,00	- 23,39
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 2 247 392,94	- 2 530,61	- 2 244 862,33
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 1 879,63	0,00	- 1 879,63
	Cross-compliance	2021	CY 2018	FLAT RATE	10,00%	EUR	- 138,13	0,00	- 138,13
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 2 247 526,97	- 3 732,80	- 2 243 794,17
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	- 366,87	0,00	- 366,87
					Total BG:	EUR	- 4 808 760,70	- 6 347,79	- 4 802 412,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2018	2017 animals	FLAT RATE	10,00%	EUR	- 422 172,31	- 9 796,07	- 412 376,24
	Cross-compliance	2020	2017 animals	FLAT RATE	10,00%	EUR	- 9 803,61	0,00	- 9 803,61
	Cross-compliance	2018	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 4 299,11	- 86,00	- 4 213,11
	Cross-compliance	2020	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 76,49	0,00	- 76,49
	Cross-compliance	2019	2018 animals	FLAT RATE	10,00%	EUR	- 413 066,81	0,00	- 413 066,81
	Cross-compliance	2021	2018 animals	FLAT RATE	10,00%	EUR	- 3 833,89	0,00	- 3 833,89
	Cross-compliance	2019	2018 GAEC 7	FLAT RATE	2,00%	EUR	- 55 803,19	0,00	- 55 803,19
	Cross-compliance	2021	2018 GAEC 7	FLAT RATE	2,00%	EUR	- 420,16	0,00	- 420,16
	Cross-compliance	2020	2019 animals	FLAT RATE	10,00%	EUR	- 414 905,37	0,00	- 414 905,37
	Cross-compliance	2020	2019 GAEC 7	FLAT RATE	2,00%	EUR	- 63 268,40	0,00	- 63 268,40
	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 681 321,34	- 43 053,47	- 638 267,87
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 20 336,47	0,00	- 20 336,47
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 1 222,87	0,00	- 1 222,87

	Cross-compliance	2021	CY 2017	FLAT RATE	10,00%	EUR	- 1 202,36	0,00	- 1 202,36
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 1 530 247,51	0,00	- 1 530 247,51
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 24 976,59	0,00	- 24 976,59
	Cross-compliance	2021	CY 2018	FLAT RATE	10,00%	EUR	- 3 461,81	0,00	- 3 461,81
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 1 546 300,88	0,00	- 1 546 300,88
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	- 9 726,71	0,00	- 9 726,71
	Cross-compliance	2018	WINE CY 2019	FLAT RATE	10,00%	EUR	- 5 108,83	0,00	- 5 108,83
					Total IT:	EUR	- 5 211 554,71	- 52 935,54	- 5 158 619,17
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Cross-compliance	2018	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 53 000,31	- 34,99	- 52 965,32
	Cross-compliance	2019	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 586,15	0,00	- 586,15
	Cross-compliance	2020	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 292,97	0,00	- 292,97
	Cross-compliance	2021	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 6,96	0,00	- 6,96

	Cross-compliance	2018	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 11 803,17	- 12,57	- 11 790,60
	Cross-compliance	2019	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 618,35	0,00	- 618,35
	Cross-compliance	2020	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 64,67	0,00	- 64,67
	Cross-compliance	2021	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 7,79	0,00	- 7,79
	Cross-compliance	2019	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 2 623 548,19	- 1 125,96	- 2 622 422,23
	Cross-compliance	2020	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 853,54	0,00	- 853,54
	Cross-compliance	2021	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 0,40	0,00	- 0,40
	Cross-compliance	2019	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 605 847,32	- 315,74	- 605 531,58
	Cross-compliance	2020	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 358,94	0,00	- 358,94
	Cross-compliance	2021	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 3,23	0,00	- 3,23
	Cross-compliance	2020	CY 2019 with animals 10%	FLAT RATE	10,00%	EUR	- 2 613 087,30	0,00	- 2 613 087,30
	Cross-compliance	2021	CY 2019 with animals 10%	FLAT RATE	10,00%	EUR	- 43,22	0,00	- 43,22

	Cross-compliance	2020	CY 2019 without animals 3%	FLAT RATE	3,00%	EUR	- 643 271,51	0,00	- 643 271,51
	Cross-compliance	2021	CY 2019 without animals 3%	FLAT RATE	3,00%	EUR	- 96,48	0,00	- 96,48
					Total LT:	EUR	- 6 553 490,50	- 1 489,26	- 6 552 001,24

Currency	Gross Amount	Deductions	Net Decided
EUR	- 16 573 805,91	- 60 772,59	- 16 513 033,32

EAFRD
 Financial corrections - excluding cross-compliance
 Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Rural Development EAFRD measures subject to IACS	2022	Insufficient quality of administrative checks - Measure 14 - CY2021	ONE OFF		EUR	- 83 081,39	0,00	- 83 081,39
					Total HR:	EUR	- 83 081,39	0,00	- 83 081,39

Currency	Gross Amount	Deductions	Net Decided
EUR	- 83 081,39	0,00	- 83 081,39

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Rural Development EAFRD Measures with flat-rate support	2017	Appropriate check of the eligibility of the project - business plan added - 2017 - young farmers	FLAT RATE	5,00%	EUR	- 13 275,00	0,00	- 13 275,00
	Rural Development EAFRD Measures with flat-rate support	2018	Appropriate check of the eligibility of the project - business plan added - 2018 - young farmers	FLAT RATE	5,00%	EUR	- 20 625,00	0,00	- 20 625,00
	Rural Development EAFRD Measures with flat-rate support	2019	Appropriate check of the eligibility of the project - business plan added - 2019 - young farmers	FLAT RATE	5,00%	EUR	- 77 075,00	- 409,78	- 76 665,22
	Rural Development EAFRD Measures with flat-rate support	2020	Appropriate check of the eligibility of the project - business plan added - 2020 - young farmers	FLAT RATE	5,00%	EUR	- 183 275,00	0,00	- 183 275,00
	Rural Development EAFRD Measures with flat-rate support	2017	Appropriate check of the eligibility of the project - lack of business plan - 2017 - young farmers fully paid	FLAT RATE	10,00%	EUR	- 53 950,00	0,00	- 53 950,00

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
	Rural Development EAFRD Measures with flat-rate support	2018	Appropriate check of the eligibility of the project - lack of business plan - 2018 - young farmers fully paid	FLAT RATE	10,00%	EUR	- 88 450,00	0,00	- 88 450,00
	Rural Development EAFRD Measures with flat-rate support	2019	Appropriate check of the eligibility of the project - lack of business plan - 2019 - young farmers fully paid	FLAT RATE	10,00%	EUR	- 197 800,00	- 1 051,64	- 196 748,36
	Rural Development EAFRD Measures with flat-rate support	2020	Appropriate check of the eligibility of the project - lack of business plan - 2020 - young farmers fully paid	FLAT RATE	10,00%	EUR	- 17 050,00	0,00	- 17 050,00
	Rural Development EAFRD investment - private beneficiaries	2019	Appropriate checks of the reasonableness of the costs - reference prices - M4.1	FLAT RATE	3,00%	EUR	- 173 148,30	- 920,57	- 172 227,73
	Rural Development EAFRD investment - private beneficiaries	2020	Appropriate checks of the reasonableness of the costs - reference prices - M4.1	FLAT RATE	3,00%	EUR	- 204 178,34	0,00	- 204 178,34
	Rural Development EAFRD investment - private beneficiaries	2021	Appropriate checks of the reasonableness of the costs - reference prices - M4.1	FLAT RATE	3,00%	EUR	- 265 864,12	0,00	- 265 864,12

	Rural Development EAFRD investment - private beneficiaries	2022	Appropriate checks of the reasonableness of the costs - reference prices - M4.1	FLAT RATE	3,00%	EUR	- 162 775,44	0,00	- 162 775,44
	Rural Development EAFRD Measures with flat-rate support	2017	Key Control - Appropriate check that the project fulfils all eligibility criteria - lack of Business plan - farmers stopped (M6.1)	ONE OFF		EUR	- 7 000,00	0,00	- 7 000,00
	Rural Development EAFRD Measures with flat-rate support	2018	Key Control - Appropriate check that the project fulfils all eligibility criteria - lack of Business plan - farmers stopped (M6.1)	ONE OFF		EUR	- 28 500,00	0,00	- 28 500,00
	Rural Development EAFRD Measures with flat-rate support	2019	Key Control - Appropriate check that the project fulfils all eligibility criteria - lack of Business plan - farmers stopped (M6.1)	ONE OFF		EUR	- 47 000,00	0,00	- 47 000,00
	Rural Development EAFRD investment - private beneficiaries	2019	On the spot checks - M4.1 and M4.4	FLAT RATE	5,00%	EUR	- 367 950,96	- 1 956,27	- 365 994,69

	Rural Development EAFRD investment - private beneficiaries	2020	On the spot checks - M4.1 and M4.4	FLAT RATE	5,00%	EUR	- 378 054,96	0,00	- 378 054,96
	Clearance of Accounts - Financial Clearance	2020	Projected Incompliance Rate EAFRD IACS	ESTIMATED BY AMOUNT		EUR	- 35 994,05	0,00	- 35 994,05
					Total BE:	EUR	- 2 321 966,17	- 4 338,26	- 2 317 627,91
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Rural Development EAFRD measures subject to IACS	2019	M14 - Late submission of claims and on-the-spot checks carried out late - claim years 2017, 2018 and 2019	FLAT RATE	10,00%	EUR	- 179 363,64	0,00	- 179 363,64
	Rural Development EAFRD measures subject to IACS	2020	M14 - Late submission of claims and on-the-spot checks carried out late - claim years 2017, 2018 and 2019	FLAT RATE	10,00%	EUR	- 384 578,11	0,00	- 384 578,11
	Rural Development EAFRD measures subject to IACS	2021	M14 - Late submission of claims and on-the-spot checks carried out late - claim years 2017, 2018 and 2019	FLAT RATE	10,00%	EUR	- 37 354,72	0,00	- 37 354,72
					Total BG:	EUR	- 601 296,47	0,00	- 601 296,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Clearance of Accounts - Financial Clearance	2020	Irrecoverable amounts	ONE OFF		EUR	- 89 063,27	0,00	- 89 063,27
	Rural Development EAFRD measures subject to IACS	2020	RD - 2018-2020	ONE OFF		EUR	- 1 545 782,89	0,00	- 1 545 782,89
					Total CZ:	EUR	- 1 634 846,16	0,00	- 1 634 846,16
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Clearance of Accounts - Financial Clearance	2021	Financial errors EAFRD IACS	ONE OFF		EUR	- 388,16	0,00	- 388,16
	Clearance of Accounts - Financial Clearance	2021	Financial errors EAFRD Non-IACS	ONE OFF		EUR	- 18 852,45	0,00	- 18 852,45
	Clearance of Accounts - Financial Clearance	2021	PIR for EAFRD Non-IACS for FY2021.	ESTIMATED BY AMOUNT		EUR	- 60 675,27	0,00	- 60 675,27
	Clearance of Accounts - Financial Clearance	2021	Reconciliation debt management - EAGF and EAFRD	ONE OFF		EUR	- 3 519,56	0,00	- 3 519,56
					Total DE:	EUR	- 83 435,44	0,00	- 83 435,44

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2021	EAFRD Non-IACS	ONE OFF		EUR	- 272 236,69	0,00	- 272 236,69
	Rural Development EAFRD measures subject to IACS	2020	Inappropriate checks on the compliance with long-term commitments – Measures 10 and 11 - CY2019	FLAT RATE	10,00%	EUR	- 41 886,68	0,00	- 41 886,68
	Rural Development EAFRD measures subject to IACS	2021	Inappropriate checks on the compliance with long-term commitments – Measures 10 and 11 - CY2019	FLAT RATE	10,00%	EUR	- 797,09	0,00	- 797,09
	Rural Development EAFRD measures subject to IACS	2021	Inappropriate checks on the compliance with long-term commitments – Measures 10 and 11 - CY2020	FLAT RATE	10,00%	EUR	- 13 770,86	0,00	- 13 770,86
	Rural Development EAFRD measures subject to IACS	2020	Incorrect timing of the on-the-spot checks – Measure 10 - CY2019	ONE OFF		EUR	- 29 709,01	0,00	- 29 709,01
	Rural Development EAFRD measures subject to IACS	2021	Incorrect timing of the on-the-spot checks – Measure 10 - CY2019	ONE OFF		EUR	- 527,87	0,00	- 527,87

	Rural Development EAFRD measures subject to IACS	2021	Incorrect timing of the on-the-spot checks – Measure 10 - CY2020	ONE OFF		EUR	- 12 495,48	0,00	- 12 495,48
	Rural Development EAFRD measures subject to IACS	2022	Incorrect timing of the on-the-spot checks – Measure 10 - CY2021	ONE OFF		EUR	- 6 833,06	0,00	- 6 833,06
	Rural Development EAFRD measures subject to IACS	2020	Incorrect timing of the on-the-spot checks – Measure 11 - CY2019	ONE OFF		EUR	- 18 069,62	0,00	- 18 069,62
	Rural Development EAFRD measures subject to IACS	2021	Incorrect timing of the on-the-spot checks – Measure 11 - CY2019	ONE OFF		EUR	- 477,77	0,00	- 477,77
	Rural Development EAFRD measures subject to IACS	2021	Incorrect timing of the on-the-spot checks – Measure 11 - CY2020	ONE OFF		EUR	- 1 705,91	0,00	- 1 705,91
	Clearance of Accounts - Financial Clearance	2020	Individual errors EAFRD FY2020 not recovered	ONE OFF		EUR	- 74,60	0,00	- 74,60
	Rural Development EAFRD measures subject to IACS	2020	Ineffective verification of the compliance with all eligibility criteria, commitments and other obligations - Measure 10 - CY2019	ONE OFF		EUR	- 52 528,17	0,00	- 52 528,17

	Rural Development EAFRD measures subject to IACS	2021	Ineffective verification of the compliance with all eligibility criteria, commitments and other obligations - Measure 10 - CY2019	ONE OFF		EUR	- 933,32	0,00	- 933,32
	Rural Development EAFRD measures subject to IACS	2021	Ineffective verification of the compliance with all eligibility criteria, commitments and other obligations - Measure 10 - CY2020	ONE OFF		EUR	- 26 906,55	0,00	- 26 906,55
	Clearance of Accounts - Financial Clearance	2021	PIR on EAFRD Non-Iacs population	ESTIMATED BY AMOUNT		EUR	- 3 096,54	0,00	- 3 096,54
	Rural Development EAFRD measures subject to IACS	2018	Weakness in LPIS	ONE OFF		EUR	- 307 103,39	0,00	- 307 103,39
	Rural Development EAFRD measures subject to IACS	2019	Weakness in LPIS	ONE OFF		EUR	- 205 729,96	0,00	- 205 729,96
	Rural Development EAFRD measures subject to IACS	2020	Weakness in LPIS	ONE OFF		EUR	- 150 606,89	0,00	- 150 606,89
	Clearance of Accounts - Financial Clearance	2020	Weakness key control "Appropriate evaluation of the reasonableness of costs"	ONE OFF		EUR	- 10 554,50	0,00	- 10 554,50
					Total ES:	EUR	- 1 156 043,96	0,00	- 1 156 043,96

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Clearance of Accounts - Financial Clearance	2020	Créances Feader	ONE OFF		EUR	- 45 902,21	0,00	- 45 902,21
	Clearance of Accounts - Financial Clearance	2020	Erreur extrapolée Feader hors SIGC	ESTIMATED BY AMOUNT		EUR	- 28 322 222,52	- 5 257 692,98	- 23 064 529,54
	Clearance of Accounts - Financial Clearance	2019	Erreur extrapolée Feader hors SIGC	ESTIMATED BY AMOUNT		EUR	- 32 179 303,82	- 6 430 188,35	- 25 749 115,47
	Clearance of Accounts - Financial Clearance	2020	Erreurs connues Feader hors SIGC	ONE OFF		EUR	- 3 348,10	- 0,73	- 3 347,37
	Clearance of Accounts - Financial Clearance	2019	Erreurs connues OA1 Feader	ONE OFF		EUR	- 89 666,81	0,00	- 89 666,81
	Clearance of Accounts - Financial Clearance	2019	Erreurs connues pour le Feader hors SIGC	ONE OFF		EUR	- 67 934,09	- 17,01	- 67 917,08
	Clearance of Accounts - Financial Clearance	2019	Procédure de créances	ONE OFF		EUR	- 3 384 771,93	0,00	- 3 384 771,93
					Total FR:	EUR	- 64 093 149,48	- 11 687 899,07	- 52 405 250,41

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Rural Development EAFRD measures subject to IACS	2020	Insufficient quality of administrative checks - Measure 14 - CY2019	ONE OFF		EUR	- 45 541,20	0,00	- 45 541,20
	Rural Development EAFRD measures subject to IACS	2021	Insufficient quality of administrative checks - Measure 14 - CY2019	ONE OFF		EUR	- 1 348,89	0,00	- 1 348,89
	Rural Development EAFRD measures subject to IACS	2021	Insufficient quality of administrative checks - Measure 14 - CY2020	ONE OFF		EUR	- 141 649,79	0,00	- 141 649,79
	Rural Development EAFRD measures subject to IACS	2022	Insufficient quality of administrative checks - Measure 14 - CY2021	ONE OFF		EUR	- 47 784,18	0,00	- 47 784,18
					Total HR:	EUR	- 236 324,06	0,00	- 236 324,06
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT01(AGEA) - CY2017	ONE OFF		EUR	- 438 049,93	- 8 522,90	- 429 527,03
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT01(AGEA) - CY2018	ONE OFF		EUR	- 315 902,75	- 102,06	- 315 800,69

	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanction system for M13 - IT01(AGEA) - CY2019 to IACS	ONE OFF		EUR	- 301 285,99	0,00	- 301 285,99
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT05(AVEPA) - CY2017 to IACS	ONE OFF		EUR	- 9 520,25	- 0,86	- 9 519,39
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT05(AVEPA) - CY2018 to IACS	ONE OFF		EUR	- 6 286,14	- 0,11	- 6 286,03
	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanction system for M13 - IT05(AVEPA) - CY2019 to IACS	ONE OFF		EUR	- 25 266,99	0,00	- 25 266,99
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT08(AGREA) - CY2017	ONE OFF		EUR	- 2 715,42	- 0,73	- 2 714,69
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT08(AGREA) - CY2018	ONE OFF		EUR	- 4 453,00	- 0,47	- 4 452,53
	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanction system for M13 - IT08(AGREA) - CY2019	ONE OFF		EUR	- 6 048,05	0,00	- 6 048,05
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT10(ARPEA) - CY2017	ONE OFF		EUR	- 6 083,08	0,00	- 6 083,08
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT10(ARPEA) - CY2018	ONE OFF		EUR	- 2 158,35	0,00	- 2 158,35

	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanction system for M13 - IT10(ARPEA) - CY2019	ONE OFF		EUR	- 3 214,40	0,00	- 3 214,40
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT23(OPRLo) - CY2017	ONE OFF		EUR	- 7 849,86	- 44,27	- 7 805,59
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT23(OPRLo) - CY2018	ONE OFF		EUR	- 8 037,65	- 0,82	- 8 036,83
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT24(OPPAB) - CY2017	ONE OFF		EUR	- 53,94	0,00	- 53,94
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT24(OPPAB) - CY2018	ONE OFF		EUR	- 165,54	0,00	- 165,54
	Rural Development EAFRD measures subject to IACS	2018	Incorrect sanction system for M13 - IT25(APPAG) - CY2017	ONE OFF		EUR	- 3 517,15	- 0,52	- 3 516,63
	Rural Development EAFRD measures subject to IACS	2019	Incorrect sanction system for M13 - IT25(APPAG) - CY2018	ONE OFF		EUR	- 12 732,00	- 0,47	- 12 731,53
	Rural Development EAFRD measures subject to IACS	2020	Incorrect sanction system for M13 - IT25(APPAG) - CY2019	ONE OFF		EUR	- 4 889,37	0,00	- 4 889,37
	Clearance of Accounts - Financial Clearance	2018	Material projected incompliance rate for EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 3 434 492,58	0,00	- 3 434 492,58

	Clearance of Accounts - Financial Clearance	2015	Material projected incompliance reate in the EAFRD non-IACS population.	ONE OFF		EUR	- 151 116,42	- 30 566,55	- 120 549,87
	Clearance of Accounts - Financial Clearance	2016	Material projected incompliance reate in the EAFRD non-IACS population.	ONE OFF		EUR	- 135 818,30	- 3 297,32	- 132 520,98
	Clearance of Accounts - Financial Clearance	2018	Material projected incompliance reate in the EAFRD non-IACS population.	ONE OFF		EUR	- 45 034,50	0,00	- 45 034,50
	Rural Development EAFRD forestry measures	2019	no retroactive check after OTSC if differences in areas are detected, forestry measures, CY2018	ONE OFF		EUR	- 9 788,33	0,00	- 9 788,33
	Rural Development EAFRD forestry measures	2020	no retroactive check after OTSC if differences in areas are detected, forestry measures, CY2019	ONE OFF		EUR	- 14 056,58	0,00	- 14 056,58
	Rural Development EAFRD forestry measures	2021	no retroactive check after OTSC if differences in areas are detected, forestry measures, CY2020	ONE OFF		EUR	- 188 404,24	0,00	- 188 404,24

	Rural Development EAFRD forestry measures	2019	When results of an OTSC are modified after an additional field visit, not enough documentation on the control report. CY2018	ONE OFF		EUR	- 1 908,14	0,00	- 1 908,14
	Rural Development EAFRD forestry measures	2020	When results of an OTSC are modified after an additional field visit, not enough documentation on the control report. CY2019	ONE OFF		EUR	- 10 692,94	0,00	- 10 692,94
					Total IT:	EUR	- 5 149 541,89	- 42 537,08	- 5 107 004,81
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PL	Rural Development EAFRD Leader	2018	2% flat rate correction on submeasure 19.2 - FY 2018-2020	FLAT RATE	2,00%	EUR	- 660 187,72	0,00	- 660 187,72
	Rural Development EAFRD Leader	2019	2% flat rate correction on submeasure 19.2 - FY 2018-2020	FLAT RATE	2,00%	EUR	- 1 762 670,70	0,00	- 1 762 670,70
	Rural Development EAFRD Leader	2020	2% flat rate correction on submeasure 19.2 - FY 2018-2020	FLAT RATE	2,00%	EUR	- 1 371 204,76	0,00	- 1 371 204,76
	Rural Development EAFRD Leader	2021	2% flat rate correction on submeasure 19.2 - FY 2021	FLAT RATE	2,00%	EUR	- 1 018 046,98	0,00	- 1 018 046,98

	Rural Development EAFRD Leader	2018	Expenditure on ineligible project - M 19.2 (aid: 50 000 PLN, EU declared: 7 598,93 EUR) FY2018	ONE OFF		EUR	- 7 598,93	- 7 598,93	0,00
	Rural Development EAFRD investment - private beneficiaries	2018	Expenditure on ineligible project - M 4.1 (3 beneficiaries, aid: 900 000 PLN, EU declared: 3 x 135 829,32 EUR)	ONE OFF		EUR	- 407 487,96	- 83 626,55	- 323 861,41
	Irregularities	2013	Finding 3 : Negligence in the identification of the irregularity, loss of the possibility to use the bank guarantee	ONE OFF		EUR	- 3 617 189,90	0,00	- 3 617 189,90
	Irregularities	2013	Finding 5 : Unjustified correction/cancellation of the debt	ONE OFF		EUR	- 21 599,26	0,00	- 21 599,26
	Clearance of Accounts - Financial Clearance	2018	Finding 5 : Unjustified correction/cancellation of the debt	ONE OFF		EUR	- 225,66	0,00	- 225,66
	Clearance of Accounts - Financial Clearance	2018	Findings 1&2 : late recovery requests and late registration of the debts in the debtors' ledger	ONE OFF		EUR	- 3 136 244,08	0,00	- 3 136 244,08
					Total PL:	EUR	- 12 002 455,95	- 91 225,48	- 11 911 230,47

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Certification	2016	EAFRD - Non-respect of the 18-th months deadline	ONE OFF		EUR	- 90 373,50	0,00	- 90 373,50
	Certification	2017	EAFRD - Non-respect of the 18-th months deadline	ONE OFF		EUR	- 121 446,03	0,00	- 121 446,03
					Total PT:	EUR	- 211 819,53	0,00	- 211 819,53
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Rural Development EAFRD measures subject to IACS	2020	Appropriate checks on the compliance with long-term commitments are not carried out for M10 - CY2019	ESTIMATED BY PERCENTAGE	10,42%	EUR	- 270 499,84	0,00	- 270 499,84
	Rural Development EAFRD measures subject to IACS	2021	Appropriate checks on the compliance with long-term commitments are not carried out for M10 - CY2019	ESTIMATED BY PERCENTAGE	10,42%	EUR	- 8 814,72	0,00	- 8 814,72
	Rural Development EAFRD measures subject to IACS	2021	Appropriate checks on the compliance with long-term commitments are not carried out for M10 - CY2020	ESTIMATED BY PERCENTAGE	10,42%	EUR	- 73 488,51	0,00	- 73 488,51
	Clearance of Accounts - Financial Clearance	2021	EAFRD debt management FY2021	ONE OFF		EUR	- 7 317,24	0,00	- 7 317,24

	Clearance of Accounts - Financial Clearance	2020	Errors in the accounts	ONE OFF		EUR	- 11 350,94	0,00	- 11 350,94
	Rural Development EAFRD measures subject to IACS	2020	Pre-notification of the on-the-spot checks for M14 - CY2019	FLAT RATE	10,00%	EUR	- 30 274,84	0,00	- 30 274,84
	Rural Development EAFRD measures subject to IACS	2021	Pre-notification of the on-the-spot checks for M14 - CY2019	FLAT RATE	10,00%	EUR	67,24	0,00	67,24
	Rural Development EAFRD measures subject to IACS	2021	Pre-notification of the on-the-spot checks for M14 - CY2020	FLAT RATE	10,00%	EUR	- 13 783,00	0,00	- 13 783,00
	Clearance of Accounts - Financial Clearance	2020	Recovery procedures EAFRD	ONE OFF		EUR	- 41 593,25	0,00	- 41 593,25
	Rural Development EAFRD measures subject to IACS	2020	Timing of the on-the-spot-controls for M10 - CY2019	FLAT RATE	10,00%	EUR	- 20 959,89	0,00	- 20 959,89
	Rural Development EAFRD measures subject to IACS	2021	Timing of the on-the-spot-controls for M10 - CY2019	FLAT RATE	10,00%	EUR	- 683,02	0,00	- 683,02
	Rural Development EAFRD measures subject to IACS	2021	Timing of the on-the-spot-controls for M10 - CY2020	FLAT RATE	10,00%	EUR	- 13 075,52	0,00	- 13 075,52
					Total SE:	EUR	- 491 773,53	0,00	- 491 773,53

Currency	Gross Amount	Deductions	Net Decided
EUR	- 87 982 652,64	- 11 825 999,89	- 76 156 652,75

Financial corrections from cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 109 842,93	- 5 177,34	- 104 665,59
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 2 475,99	- 1,53	- 2 474,46
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 223,61	0,00	- 223,61
	Cross-compliance	2021	CY 2017	FLAT RATE	10,00%	EUR	- 79,78	0,00	- 79,78
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 383 726,11	- 220,85	- 383 505,26
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 335,93	0,00	- 335,93
	Cross-compliance	2021	CY 2018	FLAT RATE	10,00%	EUR	- 974,23	0,00	- 974,23
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 378 724,65	- 55,57	- 378 669,08
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	- 87,14	0,00	- 87,14
					Total BG:	EUR	- 876 470,37	- 5 455,29	- 871 015,08

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Cross-compliance	2018	2017 animals	FLAT RATE	10,00%	EUR	- 236 809,06	- 293,78	- 236 515,28
	Cross-compliance	2019	2017 animals	FLAT RATE	10,00%	EUR	- 119 438,77	- 183,84	- 119 254,93
	Cross-compliance	2020	2017 animals	FLAT RATE	10,00%	EUR	- 22 591,35	0,00	- 22 591,35
	Cross-compliance	2021	2017 animals	FLAT RATE	10,00%	EUR	- 2 619,83	0,00	- 2 619,83
	Cross-compliance	2018	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 9 610,36	- 11,07	- 9 599,29
	Cross-compliance	2019	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 6 124,54	- 9,62	- 6 114,92
	Cross-compliance	2020	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 1 002,03	0,00	- 1 002,03
	Cross-compliance	2021	2017 GAEC 7	FLAT RATE	2,00%	EUR	- 70,24	0,00	- 70,24
	Cross-compliance	2019	2018 animals	FLAT RATE	10,00%	EUR	- 167 717,89	- 296,24	- 167 421,65
	Cross-compliance	2020	2018 animals	FLAT RATE	10,00%	EUR	- 152 150,46	0,00	- 152 150,46
	Cross-compliance	2021	2018 animals	FLAT RATE	10,00%	EUR	- 7 399,14	0,00	- 7 399,14
	Cross-compliance	2019	2018 GAEC 7	FLAT RATE	2,00%	EUR	- 6 952,22	- 10,77	- 6 941,45

	Cross-compliance	2020	2018 GAEC 7	FLAT RATE	2,00%	EUR	- 6 557,68	0,00	- 6 557,68
	Cross-compliance	2021	2018 GAEC 7	FLAT RATE	2,00%	EUR	- 362,34	0,00	- 362,34
	Cross-compliance	2020	2019 animals	FLAT RATE	10,00%	EUR	- 254 482,30	0,00	- 254 482,30
	Cross-compliance	2021	2019 animals	FLAT RATE	10,00%	EUR	- 9 978,78	0,00	- 9 978,78
	Cross-compliance	2020	2019 GAEC 7	FLAT RATE	2,00%	EUR	- 12 467,28	0,00	- 12 467,28
	Cross-compliance	2021	2019 GAEC 7	FLAT RATE	2,00%	EUR	- 408,50	0,00	- 408,50
	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 58 027,83	- 95,42	- 57 932,41
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 4 486,98	- 1,48	- 4 485,50
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 620,13	0,00	- 620,13
	Cross-compliance	2021	CY 2017	FLAT RATE	10,00%	EUR	- 660,26	0,00	- 660,26
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 109 932,86	- 38,20	- 109 894,66
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 12 802,88	0,00	- 12 802,88
	Cross-compliance	2021	CY 2018	FLAT RATE	10,00%	EUR	- 225,38	0,00	- 225,38
	Cross-compliance	2019	CY 2019	FLAT RATE	10,00%	EUR	- 56 540,47	- 1,24	- 56 539,23

	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 58 374,00	- 1,28	- 58 372,72
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	- 4 162,00	- 0,09	- 4 161,91
					Total IT:	EUR	- 1 322 575,56	- 943,03	- 1 321 632,53
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Cross-compliance	2018	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 63 231,06	- 7,76	- 63 223,30
	Cross-compliance	2019	CY 2017 with animals 10%	FLAT RATE	10,00%	EUR	- 294,63	0,00	- 294,63
	Cross-compliance	2018	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 17 114,42	- 2,41	- 17 112,01
	Cross-compliance	2019	CY 2017 without animals 3%	FLAT RATE	3,00%	EUR	- 246,10	0,00	- 246,10
	Cross-compliance	2018	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 4 607,98	0,00	- 4 607,98
	Cross-compliance	2019	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 421 945,10	- 1 321,53	- 420 623,57
	Cross-compliance	2020	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 15,04	0,00	- 15,04
	Cross-compliance	2021	CY 2018 with animals 10%	FLAT RATE	10,00%	EUR	- 78,94	0,00	- 78,94

	Cross-compliance	2018	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 29,91	0,00	- 29,91
	Cross-compliance	2019	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 96 473,41	- 188,25	- 96 285,16
	Cross-compliance	2020	CY 2018 without animals 3%	FLAT RATE	3,00%	EUR	- 99,22	0,00	- 99,22
	Cross-compliance	2019	CY 2019 with animals 10%	FLAT RATE	10,00%	EUR	- 5 223,81	0,00	- 5 223,81
	Cross-compliance	2020	CY 2019 with animals 10%	FLAT RATE	10,00%	EUR	- 353 342,83	- 1 792,92	- 351 549,91
	Cross-compliance	2021	CY 2019 with animals 10%	FLAT RATE	10,00%	EUR	- 0,19	0,00	- 0,19
	Cross-compliance	2020	CY 2019 without animals 3%	FLAT RATE	3,00%	EUR	- 74 437,05	- 275,57	- 74 161,48
	Cross-compliance	2021	CY 2019 without animals 3%	FLAT RATE	3,00%	EUR	- 13,92	0,00	- 13,92
					Total LT:	EUR	- 1 037 153,61	- 3 588,44	- 1 033 565,17

Currency	Gross Amount	Deductions	Net Decided
EUR	- 3 236 199,54	- 9 986,76	- 3 226 212,78

Lifting of suspensions

EAFRD

Budget Item: 08030102 / 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
CZ	Rural Development EAFRD investment - private beneficiaries	2019	Lifting of suspension created in decision C(2020)1857	ONE OFF		EUR	- 30 606,96	0,00	0,00	30 606,96
					Total CZ:	EUR	- 30 606,96	0,00	0,00	30 606,96

Currency	Gross Amount	Deductions	Net Decided	Lifted Suspensions
EUR	- 30 606,96	0,00	0,00	30 606,96

Reimbursements

EAGF

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-221/21	FLAT RATE	2,00%	EUR	63 295 659,16	0,00	63 295 659,16
	Reimbursement of direct aids in relation to financial discipline	2018	Reimbursement following judgment in case T-221/21	FLAT RATE	2,00%	EUR	0,00	0,00	0,00

	Voluntary Coupled Support	2018	Reimbursement following judgment in case T-221/21	FLAT RATE	2,00%	EUR	4 072 613,83	0,00	4 072 613,83
					Total IT:	EUR	67 368 272,99	0,00	67 368 272,99

Currency	Gross Amount	Deductions	Net Decided
EUR	67 368 272,99	0,00	67 368 272,99

EAFRD

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Rural Development EAFRD measures subject to IACS	2017	Reimbursement following judgment in case T-33/21	FLAT RATE	25,00%	EUR	7 674 875,25	0,00	7 674 875,25
	Rural Development EAFRD measures subject to IACS	2018	Reimbursement following judgment in case T-33/21	FLAT RATE	25,00%	EUR	10 958 924,68	0,00	10 958 924,68
	Rural Development EAFRD measures subject to IACS	2019	Reimbursement following judgment in case T-33/21	FLAT RATE	25,00%	EUR	83 675,15	0,00	83 675,15
					Total RO:	EUR	18 717 475,08	0,00	18 717 475,08

Currency	Gross Amount	Deductions	Net Decided
EUR	18 717 475,08	0,00	18 717 475,08