



2024/2879

15.11.2024

COMMISSION IMPLEMENTING DECISION (EU) 2024/2879

of 13 November 2024

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

(notified under document C(2024) 7849)

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽²⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

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

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

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

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

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

- (4) In accordance with Regulation (EU) No 1306/2013 and Regulation (EU) 2021/2116, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed, subject to, as regards expenditure incurred under Regulation (EU) 2021/2116, certain limitations in Article 55(1), second and third subparagraph of that Regulation.
- (5) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by certain Member States does not fulfil this requirement and can therefore not be financed under the EAGF and the EAFRD.
- (6) The Commission should indicate the amounts that are not recognised as being chargeable to the EAGF and the EAFRD. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to those Member States, except where otherwise provided for in Article 52(4), points (b) and (c), and Article 52(5) of Regulation (EU) No 1306/2013 and Article 55(4), points (b) and (c), and Article 55(5) of Regulation (EU) 2021/2116.
- (7) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (8) As regards the cases covered by this decision, the Commission notified the assessment of the amounts to be excluded on grounds of non-compliance with Union law to the Member States concerned in the summary report on the subject ⁽³⁾.
- (9) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 4 September 2024,

HAS ADOPTED THIS DECISION:

Article 1

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

Article 2

This Decision is addressed to the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Grand Duchy of Luxembourg, Hungary, the Kingdom of the Netherlands, the Portuguese Republic, Romania, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 13 November 2024.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

⁽³⁾ Ares(2024)7605977.

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CY	EU School Scheme	2021	Deficiency in key control concerning the checks to establish the eligibility of the aid (reasonableness of the costs)	FLAT RATE	5,00%	EUR	– 10 723,04	0,00	– 10 723,04
	EU School Scheme	2022	Deficiency in key control concerning the checks to establish the eligibility of the aid (reasonableness of the costs)	FLAT RATE	5,00%	EUR	– 15 211,36	0,00	– 15 211,36
	EU School Scheme	2023	Deficiency in key control concerning the checks to establish the eligibility of the aid (reasonableness of the costs)	FLAT RATE	5,00%	EUR	– 13 193,94	0,00	– 13 193,94
					Total CY:	EUR	– 39 128,34	0,00	– 39 128,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Clearance of Accounts - Financial Clearance	2022	Debts declared irrecoverable	ONE OFF		EUR	– 258 073,83	0,00	– 258 073,83
	Decoupled Direct Aids	2022	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - for all area based direct payments	ONE OFF		EUR	– 127 167,46	0,00	– 127 167,46

	Decoupled Direct Aids	2023	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - for all area based direct payments	ONE OFF		EUR	- 133 299,98	0,00	- 133 299,98
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Weaknesses in key controls - Administrative checks to establish the eligibility of the OPs and aid applications	FLAT RATE	10,00%	EUR	- 433 760,86	0,00	- 433 760,86
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Weaknesses in key controls - Administrative checks to establish the eligibility of the OPs and aid applications	FLAT RATE	10,00%	EUR	- 631 384,02	0,00	- 631 384,02
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Weaknesses in key controls - Administrative checks to establish the eligibility of the OPs and aid applications	FLAT RATE	10,00%	EUR	- 298 778,66	0,00	- 298 778,66
	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Weaknesses in key controls - Administrative checks to establish the eligibility of the OPs and aid applications FY2023	FLAT RATE	10,00%	EUR	- 25 362,89	0,00	- 25 362,89
					Total DE:	EUR	- 1 907 827,70	0,00	- 1 907 827,70
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Decoupled Direct Aids	2020	EAGF	ONE OFF		EUR	- 27 363,09	0,00	- 27 363,09
	Decoupled Direct Aids	2021	EAGF	ONE OFF		EUR	- 208 742,10	0,00	- 208 742,10

	Decoupled Direct Aids	2022	EAGF	ONE OFF		EUR	– 182 053,00	0,00	– 182 053,00
	Decoupled Direct Aids	2023	EAGF - Payment for young farmers CY 2022 FY2023	ONE OFF		EUR	– 12 649,27	0,00	– 12 649,27
	Reimbursement of direct aids in relation to financial discipline	2023	EAGF - Reimbursement of direct aids (FY2023)	ONE OFF		EUR	– 200,11	0,00	– 200,11
	Reimbursement of direct aids in relation to financial discipline	2021	EAGF - Reimbursement of direct payments to farmers	ONE OFF		EUR	– 1 970,27	0,00	– 1 970,27
	Reimbursement of direct aids in relation to financial discipline	2022	EAGF - Reimbursement of direct payments to farmers	ONE OFF		EUR	– 3 270,16	0,00	– 3 270,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Performance of on-the-spot checks of sufficient quality on applications for aid and maintenance of recognition of the PO - OTSCs on intangible actions (advisory) - FY 2021 (OP 2020)	FLAT RATE	5,00%	EUR	– 27 824,47	0,00	– 27 824,47
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Performance of on-the-spot checks of sufficient quality on applications for aid and maintenance of recognition of the PO - OTSCs on intangible actions (advisory) - FY 2022 (OP 2021)	FLAT RATE	5,00%	EUR	– 30 124,41	0,00	– 30 124,41

	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Performance of on-the-spot checks of sufficient quality on applications for aid and maintenance of recognition of the PO - OTSCs on intangible actions (advisory) - FY 2023 (OP 2022)	FLAT RATE	5,00%	EUR	- 29 237,75	0,00	- 29 237,75
					Total DK:	EUR	- 523 434,63	0,00	- 523 434,63
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Decoupled Direct Aids	2020	BPS-CY 2019-all PAs	ONE OFF		EUR	- 2 133 639,33	0,00	- 2 133 639,33
	Decoupled Direct Aids	2020	BPS-CY 2019-ES04	ONE OFF		EUR	- 28 560,41	0,00	- 28 560,41
	Decoupled Direct Aids	2021	BPS-CY 2020-all PAs	ONE OFF		EUR	- 2 284 345,90	0,00	- 2 284 345,90
	Decoupled Direct Aids	2021	BPS-CY 2020-ES04	ONE OFF		EUR	- 31 323,15	0,00	- 31 323,15
	Decoupled Direct Aids	2022	BPS-CY 2021-all PAs	ONE OFF		EUR	- 305 587,55	0,00	- 305 587,55
	Promotion Measures	2022	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 2 promotion programmes. FY 2022	ONE OFF		EUR	- 6 138,29	0,00	- 6 138,29

	Promotion Measures	2019	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 3 promotion programmes. FYs 2019-2023	FLAT RATE	5,00%	EUR	– 45 773,10	0,00	– 45 773,10
	Promotion Measures	2020	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 3 promotion programmes. FYs 2019-2023	FLAT RATE	5,00%	EUR	– 83 449,73	0,00	– 83 449,73
	Promotion Measures	2021	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 3 promotion programmes. FYs 2019-2023	FLAT RATE	5,00%	EUR	– 82 278,16	0,00	– 82 278,16
	Promotion Measures	2022	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 3 promotion programmes. FYs 2019-2023	FLAT RATE	5,00%	EUR	– 35 854,37	0,00	– 35 854,37

	Promotion Measures	2023	Deficiency in key control "Performance of on-the-spot checks of sufficient quality". Scope of correction: 3 promotion programmes. FYs 2019-2023	FLAT RATE	5,00%	EUR	- 10 724,76	0,00	- 10 724,76
	Decoupled Direct Aids	2020	GREENING-CY 2019-all PAs	ONE OFF		EUR	- 1 107 270,31	0,00	- 1 107 270,31
	Decoupled Direct Aids	2020	GREENING-CY 2019-ES04	ONE OFF		EUR	- 14 853,90	0,00	- 14 853,90
	Decoupled Direct Aids	2021	GREENING-CY 2020-all PAs	ONE OFF		EUR	- 1 166 214,90	0,00	- 1 166 214,90
	Decoupled Direct Aids	2021	GREENING-CY 2020-ES04	ONE OFF		EUR	- 16 332,87	0,00	- 16 332,87
	Decoupled Direct Aids	2022	GREENING-CY 2021-all PAs	ONE OFF		EUR	- 157 417,45	0,00	- 157 417,45
	Wine - Promotion in third countries	2021	Ineligible expenditure - translation of invoices	ONE OFF		EUR	- 53 247,43	- 2 274,60	- 50 972,83
	Wine - Promotion in third countries	2022	Ineligible expenditure - translation of invoices	ONE OFF		EUR	- 34 532,38	- 114,94	- 34 417,44
	Wine - Promotion in third countries	2023	Ineligible expenditure - translation of invoices FY2023	ONE OFF		EUR	- 18 053,89	0,00	- 18 053,89
	Clearance of Accounts - Financial Clearance	2021	Projected incompliance rate for EAGF Non-IACS	ESTIMATED BY AMOUNT		EUR	- 134 617,00	- 37 657,61	- 96 959,39
	Decoupled Direct Aids	2020	YFP-CY 2019-all PAs	ONE OFF		EUR	- 2 685 946,83	0,00	- 2 685 946,83
	Decoupled Direct Aids	2020	YFP-CY 2019-ES04	ONE OFF		EUR	- 1 833,73	0,00	- 1 833,73

	Decoupled Direct Aids	2021	YFP-CY 2020-all PAs	ONE OFF		EUR	– 2 830 877,20	0,00	– 2 830 877,20
	Decoupled Direct Aids	2021	YFP-CY 2020-ES04	ONE OFF		EUR	– 1 833,73	0,00	– 1 833,73
	Decoupled Direct Aids	2022	YFP-CY 2021-all PAs	ONE OFF		EUR	– 3 174 799,86	0,00	– 3 174 799,86
					Total ES:	EUR	– 16 445 506,23	– 40 047,15	– 16 405 459,08
Member State	Measure	FY	Reason	Type	Correction%	Currency	Gross Amount	Deductions	Net Decided
FI	EU School Scheme	2021	Deficiency KC 'checks to establish the eligibility of the aid' - fruit and vegetable part of the scheme - FY 2021 and FY 2022	FLAT RATE	10,00%	EUR	– 60 896,16	0,00	– 60 896,16
	EU School Scheme	2022	Deficiency KC 'checks to establish the eligibility of the aid' - fruit and vegetable part of the scheme - FY 2021 and FY 2022	FLAT RATE	10,00%	EUR	– 124 979,93	0,00	– 124 979,93
	EU School Scheme	2023	Deficiency KC 'checks to establish the eligibility of the aid' - fruit and vegetable part of the scheme - FY2023	FLAT RATE	10,00%	EUR	– 132 346,77	0,00	– 132 346,77
	EU School Scheme	2021	Deficiency KC 'checks to establish the eligibility of the aid' - milk part of the scheme - FY 2021 and FY 2022	FLAT RATE	2,00%	EUR	– 36 185,15	0,00	– 36 185,15

	EU School Scheme	2022	Deficiency KC 'checks to establish the eligibility of the aid' - milk part of the scheme - FY 2021 and FY 2022	FLAT RATE	2,00%	EUR	- 58 045,20	0,00	- 58 045,20
	EU School Scheme	2023	Deficiency KC 'checks to establish the eligibility of the aid' - milk part of the scheme - FY2023	FLAT RATE	2,00%	EUR	- 55 744,72	0,00	- 55 744,72
					Total FI:	EUR	- 468 197,93	0,00	- 468 197,93
Member State	Measure	FY	Reason	Type	Correction%	Currency	Gross Amount	Deductions	Net Decided
FR	Clearance of Accounts - Financial Clearance	2021	Créances FEAGA	ONE OFF		EUR	- 454 591,04	0,00	- 454 591,04
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Point 1.2.1 of the COL: O-P2016-2017-2018-2019 - contrôles clefs - Calcul des taux forfaitaires	FLAT RATE	5,00%	EUR	- 74 049,44	0,00	- 74 049,44
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Point 1.2.1 of the COL: PO2020 - contrôles clefs - Calcul des taux forfaitaires	FLAT RATE	5,00%	EUR	- 90 474,24	0,00	- 90 474,24
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Point 1.2.1 of the COL: PO2021 - contrôles clefs - Calcul des taux forfaitaires	FLAT RATE	5,00%	EUR	- 256,51	0,00	- 256,51
	Decoupled Direct Aids	2021	Weakness in LPIS/OTSC	ONE OFF		EUR	- 5 391 118,36	0,00	- 5 391 118,36
	Decoupled Direct Aids	2022	Weakness in LPIS/OTSC	ONE OFF		EUR	- 5 500 280,70	0,00	- 5 500 280,70

	Decoupled Direct Aids	2023	Weakness in LPIS/OTSC	ONE OFF		EUR	– 4 451 122,61	0,00	– 4 451 122,61
					Total FR:	EUR	– 15 961 892,90	0,00	– 15 961 892,90
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Voluntary Coupled Support	2020	I&R impact on VCS	ONE OFF		EUR	– 96 493,88	– 1 949,02	– 94 544,86
	Voluntary Coupled Support	2021	I&R impact on VCS	ONE OFF		EUR	– 53 911,01	– 1 084,38	– 52 826,63
	Voluntary Coupled Support	2022	I&R impact on VCS	ONE OFF		EUR	– 96 150,18	– 3 870,10	– 92 280,08
					Total HR:	EUR	– 246 555,07	– 6 903,50	– 239 651,57
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Clearance of Accounts - Financial Clearance	2021	Debt Management EAGF	ONE OFF		EUR	– 709,01	0,00	– 709,01
	Clearance of Accounts - Financial Clearance	2021	EAGF and EAFRD financial errors	ONE OFF		EUR	– 1 090,38	0,00	– 1 090,38
	Decoupled Direct Aids	2021	Key Control “Correct calculation of the aid [...]” - Force Majeure - individual cases EAGF	ONE OFF		EUR	– 3 696,49	0,00	– 3 696,49
	Decoupled Direct Aids	2022	Key Control “Correct calculation of the aid [...]” - Force Majeure - individual cases EAGF	ONE OFF		EUR	– 11 124,57	0,00	– 11 124,57

	Decoupled Direct Aids	2021	Key Control "Correct calculation of the aid [...]" - Force Majeure - individual cases - EAGF	ONE OFF		EUR	- 7 773,08	0,00	- 7 773,08
	Decoupled Direct Aids	2022	Key Control "Correct calculation of the aid [...]" - Force Majeure - individual cases EAGF	ONE OFF		EUR	- 263,69	0,00	- 263,69
					Total HU:	EUR	- 24 657,22	0,00	- 24 657,22
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2021	Non-Respect of 18-th month deadline for launching the recovery procedure.	ONE OFF		EUR	- 616 323,84	0,00	- 616 323,84
					Total IT:	EUR	- 616 323,84	0,00	- 616 323,84
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	EU School Scheme	2020	UMB/2021/001/LU-SMF-F&V-SY2019/2020	ONE OFF		EUR	- 2 809,33	0,00	- 2 809,33
	EU School Scheme	2022	UMB/2021/001/LU-SMF-F&V-SY2021/2022	ONE OFF		EUR	- 15 480,42	0,00	- 15 480,42
	EU School Scheme	2020	UMB/2021/001/LU-SMF-school milk-SY2019/2020	FLAT RATE	5,00%	EUR	- 197,31	0,00	- 197,31
	EU School Scheme	2021	UMB/2021/001/LU-SMF-SY2020/2021	ONE OFF		EUR	- 7 635,49	0,00	- 7 635,49
	EU School Scheme	2021	UMB/2021/001/LU-SMF-SY2020/2021-F&V	FLAT RATE	5,00%	EUR	- 19 909,03	0,00	- 19 909,03
	EU School Scheme	2021	UMB/2021/001/LU-SMF-SY 2020/2021-schoolmilk	FLAT RATE	5,00%	EUR	- 175,02	0,00	- 175,02

	Decoupled Direct Aids	2023	Weakness AA 2022	ONE OFF		EUR	– 4 500,00	0,00	– 4 500,00
	Decoupled Direct Aids	2022	Weakness AA CY 2020-2021	ONE OFF		EUR	– 9 000,00	0,00	– 9 000,00
					Total LU:	EUR	– 59 706,60	0,00	– 59 706,60
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Clearance of Accounts - Financial Clearance	2021	Debt case declared irrecoverable and interests	ONE OFF		EUR	– 20 793 658,03	0,00	– 20 793 658,03
					Total NL:	EUR	– 20 793 658,03	0,00	– 20 793 658,03
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Wine - Restructuring and conversion of vineyards	2016	Deficiency in key control 'Performance of administrative checks, including cross-checks, covering all aid applications and payment claims' - durability of the operations	FLAT RATE	5,00%	EUR	– 87 087,30	0,00	– 87 087,30
	Wine - Restructuring and conversion of vineyards	2017	Deficiency in key control 'Performance of administrative checks, including cross-checks, covering all aid applications and payment claims' - durability of the operations	FLAT RATE	5,00%	EUR	– 74 775,54	0,00	– 74 775,54

	Wine - Restructuring and conversion of vineyards	2018	Deficiency in key control 'Performance of administrative checks, including cross-checks, covering all aid applications and payment claims' - durability of the operations	FLAT RATE	5,00%	EUR	- 75 162,65	0,00	- 75 162,65
	Wine - Restructuring and conversion of vineyards	2019	Deficiency in key control 'Performance of administrative checks, including cross-checks, covering all aid applications and payment claims' - durability of the operations	FLAT RATE	5,00%	EUR	- 8 540,48	0,00	- 8 540,48
	Wine - Restructuring and conversion of vineyards	2020	Deficiency in key control 'Performance of on-the-spot controls of sufficient quality'	ESTIMATED BY PERCENTAGE	16,00%	EUR	- 9 948,35	0,00	- 9 948,35
	Wine - Restructuring and conversion of vineyards	2021	Deficiency in key control 'Performance of on-the-spot controls of sufficient quality'	ESTIMATED BY PERCENTAGE	16,00%	EUR	- 130 329,26	- 4 614,00	- 125 715,26
	Wine - Restructuring and conversion of vineyards	2022	Deficiency in key control 'Performance of on-the-spot controls of sufficient quality'	ESTIMATED BY PERCENTAGE	16,00%	EUR	- 25 059,69	0,00	- 25 059,69

	Clearance of Accounts - Financial Clearance	2021	EAGF IACS - Projected Incompliance Rate	ESTIMATED BY AMOUNT		EUR	- 14 358 493,74	- 34 974,63	- 14 323 519,11
					Total PT:	EUR	- 14 769 397,01	- 39 588,63	- 14 729 808,38
Member State	Measure	FY	Reason	Type	Correction%	Currency	Gross Amount	Deductions	Net Decided
RO	Clearance of Accounts - Financial Clearance	2020	Known error for EAGF Non-IACS	ONE OFF		EUR	- 5 914,58	0,00	- 5 914,58
	Clearance of Accounts - Financial Clearance	2020	Known error for late recovery procedure	ONE OFF		EUR	- 34,50	0,00	- 34,50
	Clearance of Accounts - Financial Clearance	2020	PIR for EAGF IACS.	ESTIMATED BY AMOUNT		EUR	- 5 784 521,22	- 195 401,18	- 5 589 120,04
	Clearance of Accounts - Financial Clearance	2020	Risk for late recovery procedures regarding 266 lines of pre-debtors	ONE OFF		EUR	- 784 597,68	0,00	- 784 597,68
	Apiculture	2021	submeasure B (budget code 24 programme 2021 and FY 2021 2022)	FLAT RATE	5,00%	EUR	- 60 094,13	0,00	- 60 094,13
	Apiculture	2022	submeasure B (budget code 24 programme 2021 and FY 2021 2022)	FLAT RATE	5,00%	EUR	- 816,29	0,00	- 816,29
	Voluntary Coupled Support	2021	VCS - CY 2020 - M20,21,22,23 - 5%	FLAT RATE	5,00%	EUR	- 8 758 272,95	0,00	- 8 758 272,95

	Voluntary Coupled Support	2022	VCS - CY 2021 - M20 - Calc	ONE OFF		EUR	– 177 685,28	0,00	– 177 685,28
	Voluntary Coupled Support	2022	VCS - CY 2021 - M21 - Calc	ONE OFF		EUR	– 23 727,44	0,00	– 23 727,44
	Voluntary Coupled Support	2022	VCS - CY 2021 - M22 - Calc	ONE OFF		EUR	– 211 915,18	0,00	– 211 915,18
	Voluntary Coupled Support	2022	VCS - CY 2021 - M23 - Calc	ONE OFF		EUR	– 315,67	0,00	– 315,67
					Total RO:	EUR	– 15 807 894,92	– 195 401,18	– 15 612 493,74
Member State	Measure	FY	Reason	Type	Correction%	Currency	Gross Amount	Deductions	Net Decided
SE	EU School Scheme	2020	FY 2020 -SY 2018/2019	FLAT RATE	7,00%	EUR	– 528 225,45	0,00	– 528 225,45
	EU School Scheme	2020	FY 2020-SY 2019/2020	FLAT RATE	7,00%	EUR	– 44 170,51	0,00	– 44 170,51
	EU School Scheme	2020	Late payments reductions according to Article 5(3) of Implementing Regulation (EU) 2017/39 and Article 5(2) of Delegated Regulation (EU) No 907/2014	ONE OFF		EUR	– 1 335,88	0,00	– 1 335,88
	EU School Scheme	2019	School Scheme FY 2019	FLAT RATE	7,00%	EUR	– 62 672,33	0,00	– 62 672,33
	EU School Scheme	2021	School Scheme FY 2021	FLAT RATE	7,00%	EUR	– 502 890,36	0,00	– 502 890,36

	EU School Scheme	2022	School Scheme FY 2022- CB's findings for fy2022 being extrapolated leading to PIR above materiality.	ONE OFF		EUR	- 415 038,41	0,00	- 415 038,41
					Total SE:	EUR	- 1 554 332,94	0,00	- 1 554 332,94

Currency	Gross Amount	Deductions	Net Decided
EUR	- 89 218 513,36	- 281 940,46	- 88 936 572,90

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2020	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 1 619 730,41	- 758,14	- 1 618 972,27
	Cross-compliance	2021	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 730,97	0,00	- 730,97
	Cross-compliance	2022	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 0,16	0,00	- 0,16
	Cross-compliance	2019	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 1 056,45	- 22,07	- 1 034,38
	Cross-compliance	2020	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 14,88	- 0,60	- 14,28
	Cross-compliance	2021	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 1 610 602,89	- 75,24	- 1 610 527,65

	Cross-compliance	2022	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	– 791,73	0,00	– 791,73
					Total ES:	EUR	– 3 232 927,49	– 856,05	– 3 232 071,44
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	– 18 852 545,32	– 3 509,10	– 18 849 036,22
	Cross-compliance	2019	CY 2019	FLAT RATE	10,00%	EUR	– 87 538,88	0,00	– 87 538,88
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	– 18 985 527,39	– 2 927,01	– 18 982 600,38
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	– 52 960,68	0,00	– 52 960,68
	Cross-compliance	2022	CY 2019	FLAT RATE	10,00%	EUR	– 504,11	0,00	– 504,11
	Cross-compliance	2020	CY 2020	FLAT RATE	10,00%	EUR	– 78 631,55	0,00	– 78 631,55
	Cross-compliance	2021	CY 2020	FLAT RATE	10,00%	EUR	– 19 079 044,22	0,00	– 19 079 044,22
	Cross-compliance	2022	CY 2020	FLAT RATE	10,00%	EUR	– 2 169,67	0,00	– 2 169,67
					Total GR:	EUR	– 57 138 921,82	– 6 436,11	– 57 132 485,71
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Cross-compliance	2020	CY 2019 b	FLAT RATE	10,00%	EUR	– 799 760,58	– 15 956,30	– 783 804,28

	Cross-compliance	2021	CY 2019 b	FLAT RATE	10,00%	EUR	– 3 413,70	– 60,08	– 3 353,62
	Cross-compliance	2022	CY 2019 b	FLAT RATE	10,00%	EUR	– 284,77	0,00	– 284,77
	Cross-compliance	2020	CY 2020 b	FLAT RATE	10,00%	EUR	– 17,17	0,00	– 17,17
	Cross-compliance	2021	CY 2020 b	FLAT RATE	10,00%	EUR	– 1 787 231,13	– 25 678,02	– 1 761 553,11
	Cross-compliance	2022	CY 2020 b	FLAT RATE	10,00%	EUR	– 5 642,54	0,00	– 5 642,54
	Cross-compliance	2022	CY 2021 b	FLAT RATE	10,00%	EUR	– 1 870 224,40	– 23 435,45	– 1 846 788,95
					Total HR:	EUR	– 4 466 574,29	– 65 129,85	– 4 401 444,44
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	Cross-compliance	2020	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 64 558,99	0,00	– 64 558,99
	Cross-compliance	2021	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 209,62	0,00	– 209,62
	Cross-compliance	2022	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 5,72	0,00	– 5,72
	Cross-compliance	2023	XC - CY 2019 - FY 2023	FLAT RATE	2,00%	EUR	– 11,79	0,00	– 11,79
	Cross-compliance	2021	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	– 67 276,93	0,00	– 67 276,93
	Cross-compliance	2022	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	– 173,48	0,00	– 173,48

	Cross-compliance	2023	XC - CY 2020 - FY 2023	FLAT RATE	2,00%	EUR	– 12,57	0,00	– 12,57
	Cross-compliance	2022	XC - CY 2021 - FY 2022	FLAT RATE	2,00%	EUR	– 64 348,64	0,00	– 64 348,64
	Cross-compliance	2023	XC - CY 2021 - FY 2023	FLAT RATE	2,00%	EUR	– 24,00	0,00	– 24,00
					Total LU:	EUR	– 196 621,74	0,00	– 196 621,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Cross-compliance	2021	XC - CY 2020 a	FLAT RATE	5,00%	EUR	– 3 418 683,74	– 132,02	– 3 418 551,72
	Cross-compliance	2021	XC - CY 2020 b	FLAT RATE	5,00%	EUR	– 4 943 125,08	– 249,45	– 4 942 875,63
	Cross-compliance	2022	XC - CY 2021 a	FLAT RATE	5,00%	EUR	– 3 445 923,12	– 52,03	– 3 445 871,09
	Cross-compliance	2022	XC - CY 2021 b	FLAT RATE	5,00%	EUR	– 4 964 393,43	– 103,86	– 4 964 289,57
	Cross-compliance	2023	XC - CY 2022 a	FLAT RATE	5,00%	EUR	– 3 334 587,20	0,00	– 3 334 587,20
	Cross-compliance	2023	XC - CY 2022 b	FLAT RATE	5,00%	EUR	– 4 778 169,58	0,00	– 4 778 169,58
					Total RO:	EUR	– 24 884 882,15	– 537,36	– 24 884 344,79

Currency	Gross Amount	Deductions	Net Decided
EUR	– 89 919 927,49	– 72 959,37	– 89 846 968,12

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Rural Development EAFRD measures subject to IACS	2022	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - measures 10, 11 and 13	ONE OFF		EUR	– 3 357,30	0,00	– 3 357,30
	Rural Development EAFRD measures subject to IACS	2023	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - measures 10, 11 and 13	ONE OFF		EUR	– 6 214,37	0,00	– 6 214,37
					Total DE:	EUR	– 9 571,67	0,00	– 9 571,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Rural Development EAFRD measures subject to IACS	2022	Sufficient quality of OTSCs for area-related aid schemes covering the appropriate verification of commitments taken by the beneficiary (KC)	ONE OFF		EUR	– 1 563,85	0,00	– 1 563,85
					Total IT:	EUR	– 1 563,85	0,00	– 1 563,85
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	Rural Development EAFRD measures subject to IACS	2021	Appropriate audit trail for administrative checks	ONE OFF		EUR	– 37 609,98	0,00	– 37 609,98
	Rural Development EAFRD measures subject to IACS	2022	Appropriate audit trail for administrative checks	ONE OFF		EUR	– 34 681,21	0,00	– 34 681,21

	Rural Development EAFRD investment - private beneficiaries	2022	Deficiency key control ROC 2020-2022	FLAT RATE	5,00%	EUR	- 12 902,38	0,00	- 12 902,38
	Rural Development EAFRD investment - private beneficiaries	2023	Deficiency key control ROC 2023	FLAT RATE	5,00%	EUR	- 15 997,85	0,00	- 15 997,85
	Rural Development EAFRD measures subject to IACS	2021	Notification of OTSC for animal related measure above 48 hours	ONE OFF		EUR	- 3 335,74	0,00	- 3 335,74
	Rural Development EAFRD measures subject to IACS	2022	Notification of OTSC for animal related measure above 48 hours	ONE OFF		EUR	- 5 198,86	0,00	- 5 198,86
					Total LU:	EUR	- 109 726,02	0,00	- 109 726,02

Currency	Gross Amount	Deductions	Net Decided
EUR	- 120 861,54	0,00	- 120 861,54

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DE	Clearance of Accounts - Financial Clearance	2022	Debt cases declared irrecoverable	ONE OFF		EUR	- 8 222,50	0,00	- 8 222,50
	Rural Development EAFRD measures subject to IACS	2022	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - measures 10, 11 and 13	ONE OFF		EUR	- 38 322,89	0,00	- 38 322,89

	Rural Development EAFRD measures subject to IACS	2023	Non-agricultural areas used for leisure, recreation or sport ('golf course') were eligible for aid - measures 10, 11 and 13	ONE OFF		EUR	- 43 435,81	0,00	- 43 435,81
					Total DE:	EUR	- 89 981,20	0,00	- 89 981,20
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Rural Development EAFRD measures subject to IACS	2020	EAFRD IACS - M11 - CY2019/FY2020	ONE OFF		EUR	- 9 439,36	0,00	- 9 439,36
	Rural Development EAFRD measures subject to IACS	2021	EAFRD IACS - M11 - CY2020/FY2021	ONE OFF		EUR	- 39 086,02	0,00	- 39 086,02
	Rural Development EAFRD measures subject to IACS	2022	EAFRD IACS - M11 - CY2021/FY2022	ONE OFF		EUR	- 58 768,69	0,00	- 58 768,69
	Rural Development EAFRD measures subject to IACS	2023	EAFRD IACS - M11 - CY2022/FY2023	ONE OFF		EUR	- 29 830,55	0,00	- 29 830,55
	Rural Development EAFRD investment - private beneficiaries	2020	EAFRD Non Iacs - Deficiency in two KC	FLAT RATE	5,00%	EUR	- 111 774,69	0,00	- 111 774,69
	Rural Development EAFRD Knowledge and innovation	2020	EAFRD Non Iacs - Deficiency in two KC	FLAT RATE	5,00%	EUR	- 184 958,46	0,00	- 184 958,46
	Rural Development EAFRD investment - private beneficiaries	2021	EAFRD Non Iacs - Deficiency in two KC	FLAT RATE	5,00%	EUR	- 69 226,87	- 8 715,98	- 60 510,89

	Rural Development EAFRD Knowledge and innovation	2021	EAFRD Non lacs - Deficiency in two KC	FLAT RATE	5,00%	EUR	- 61 597,95	- 8 650,10	- 52 947,85
	Rural Development EAFRD investment - private beneficiaries	2022	EAFRD Non lacs - Deficiency in two KC	FLAT RATE	5,00%	EUR	- 565,12	0,00	- 565,12
	Rural Development EAFRD investment - private beneficiaries	2019	Eafrd Non lacs ineligible expenditure	ONE OFF		EUR	- 3 695 456,66	0,00	- 3 695 456,66
					Total DK:	EUR	- 4 260 704,37	- 17 366,08	- 4 243 338,29
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Rural Development EAFRD Knowledge and innovation	2020	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M1.2; FY 2020-2021	FLAT RATE	5,00%	EUR	- 1 259,67	0,00	- 1 259,67
	Rural Development EAFRD Knowledge and innovation	2021	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M1.2; FY 2020-2021	FLAT RATE	5,00%	EUR	- 3 266,15	0,00	- 3 266,15
	Rural Development EAFRD Knowledge and innovation	2021	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M16.1; FY 2020-2021	FLAT RATE	5,00%	EUR	- 17 571,92	0,00	- 17 571,92

	Rural Development EAFRD Knowledge and innovation	2021	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M16.5; FY 2020-2021	FLAT RATE	5,00%	EUR	- 13 687,56	0,00	- 13 687,56
	Rural Development EAFRD Leader	2020	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M19.2; FY 2020-2021	FLAT RATE	5,00%	EUR	- 6 614,97	0,00	- 6 614,97
	Rural Development EAFRD Leader	2021	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M19.2; FY 2020-2021	FLAT RATE	5,00%	EUR	- 56 538,38	0,00	- 56 538,38
	Rural Development EAFRD investment - private beneficiaries	2020	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M4.1.1; FY 2020-2021	FLAT RATE	5,00%	EUR	- 28 510,35	0,00	- 28 510,35
	Rural Development EAFRD investment - private beneficiaries	2021	A weakness in the key control "Appropriate evaluation of the reasonableness of costs" for M4.1.1; FY 2020-2021	FLAT RATE	5,00%	EUR	- 53 819,84	0,00	- 53 819,84
	Rural Development EAFRD investment - public beneficiaries	2020	M07.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	- 164,83	0,00	- 164,83
	Rural Development EAFRD investment - public beneficiaries	2021	M07.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	- 519,37	0,00	- 519,37

	Rural Development EAFRD investment - public beneficiaries	2022	M07.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	- 1 402,68	0,00	- 1 402,68
	Rural Development EAFRD investment - public beneficiaries	2023	M07.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	- 1 808,62	0,00	- 1 808,62
	Rural Development EAFRD Knowledge and innovation	2021	M16.2 -10% flat rate correction on EUR 110 513,75	FLAT RATE	10,00%	EUR	- 3 409,15	0,00	- 3 409,15
	Rural Development EAFRD Knowledge and innovation	2022	M16.2 -10% flat rate correction on EUR 110 513,75	FLAT RATE	10,00%	EUR	- 7 642,23	0,00	- 7 642,23
	Rural Development EAFRD Knowledge and innovation	2021	M16.2 -5% flat rate correction on EUR 105 931,80€	FLAT RATE	5,00%	EUR	- 1 633,90	0,00	- 1 633,90
	Rural Development EAFRD Knowledge and innovation	2022	M16.2 -5% flat rate correction on EUR 105 931,80€	FLAT RATE	5,00%	EUR	- 3 662,69	0,00	- 3 662,69
	Rural Development EAFRD Knowledge and innovation	2021	M16.4: EUR 26 451,43 -10% flat rate correction on EUR 264 514,32€	FLAT RATE	10,00%	EUR	- 8 159,79	0,00	- 8 159,79
	Rural Development EAFRD Knowledge and innovation	2022	M16.4: EUR 26 451,43 -10% flat rate correction on EUR 264 514,32€	FLAT RATE	10,00%	EUR	- 18 291,64	0,00	- 18 291,64
	Rural Development EAFRD Leader	2021	M19.2: EUR 2 494,04 -10% flat rate correction on EUR 10 613,84€	FLAT RATE	10,00%	EUR	- 278,66	0,00	- 278,66
	Rural Development EAFRD Leader	2022	M19.2: EUR 2 494,04 -10% flat rate correction on EUR 10 613,84€	FLAT RATE	10,00%	EUR	- 458,53	0,00	- 458,53

	Rural Development EAFRD Leader	2023	M19.2: EUR 2 494,04 -10% flat rate correction on EUR 10 613,84€	FLAT RATE	10,00%	EUR	– 324,19	0,00	– 324,19
	Rural Development EAFRD Leader	2021	M19.2: EUR 2 494,04 -5% flat rate correction on EUR 28 653,14	FLAT RATE	5,00%	EUR	– 376,14	0,00	– 376,14
	Rural Development EAFRD Leader	2022	M19.2: EUR 2 494,04 -5% flat rate correction on EUR 28 653,14	FLAT RATE	5,00%	EUR	– 618,93	0,00	– 618,93
	Rural Development EAFRD Leader	2023	M19.2: EUR 2 494,04 -5% flat rate correction on EUR 28 653,14	FLAT RATE	5,00%	EUR	– 437,59	0,00	– 437,59
	Rural Development EAFRD investment - private beneficiaries	2021	M4.1 - 10% flat rate correction on EUR 473 249,86	FLAT RATE	10,00%	EUR	– 9 846,68	0,00	– 9 846,68
	Rural Development EAFRD investment - private beneficiaries	2022	M4.1 - 10% flat rate correction on EUR 473 249,86	FLAT RATE	10,00%	EUR	– 22 410,67	0,00	– 22 410,67
	Rural Development EAFRD investment - private beneficiaries	2023	M4.1 - 10% flat rate correction on EUR 473 249,86	FLAT RATE	10,00%	EUR	– 15 067,64	0,00	– 15 067,64
	Rural Development EAFRD investment - private beneficiaries	2024	M4.1 - 5% flat rate correction on EUR 108 694,41 FY2024	FLAT RATE	5,00%	EUR	– 5 434,71	0,00	– 5 434,71
	Rural Development EAFRD investment - private beneficiaries	2021	M4.1 - 5% flat rate correction on EUR 3 175 360,41	FLAT RATE	5,00%	EUR	– 88 676,86	0,00	– 88 676,86
	Rural Development EAFRD investment - private beneficiaries	2022	M4.1 - 5% flat rate correction on EUR 3 175 360,41	FLAT RATE	5,00%	EUR	– 43 273,41	0,00	– 43 273,41

	Rural Development EAFRD investment - private beneficiaries	2023	M4.1 - 5% flat rate correction on EUR 3 175 360,41	FLAT RATE	5,00%	EUR	- 26 817,74	0,00	- 26 817,74
	Rural Development EAFRD investment - private beneficiaries	2021	M4.2 - 10% flat rate correction on EUR 336 113,17	FLAT RATE	10,00%	EUR	- 6 993,34	0,00	- 6 993,34
	Rural Development EAFRD investment - private beneficiaries	2022	M4.2 - 10% flat rate correction on EUR 336 113,17	FLAT RATE	10,00%	EUR	- 15 916,59	0,00	- 15 916,59
	Rural Development EAFRD investment - private beneficiaries	2023	M4.2 - 10% flat rate correction on EUR 336 113,17	FLAT RATE	10,00%	EUR	- 10 701,39	0,00	- 10 701,39
	Rural Development EAFRD investment - private beneficiaries	2021	M4.2 - 5% flat rate correction on EUR EUR 990 294,72	FLAT RATE	5,00%	EUR	- 27 655,52	0,00	- 27 655,52
	Rural Development EAFRD investment - private beneficiaries	2022	M4.2 - 5% flat rate correction on EUR EUR 990 294,72	FLAT RATE	5,00%	EUR	- 13 495,61	0,00	- 13 495,61
	Rural Development EAFRD investment - private beneficiaries	2023	M4.2 - 5% flat rate correction on EUR EUR 990 294,72	FLAT RATE	5,00%	EUR	- 8 363,61	0,00	- 8 363,61
	Rural Development EAFRD Measures with flat-rate support	2021	M6.1 - EUR 99 374 (5% flat rate correction on EUR 1 987 480)	FLAT RATE	5,00%	EUR	- 19 895,08	0,00	- 19 895,08
	Rural Development EAFRD Measures with flat-rate support	2022	M6.1 - EUR 99 374 (5% flat rate correction on EUR 1 987 480)	FLAT RATE	5,00%	EUR	- 28 811,60	0,00	- 28 811,60

	Rural Development EAFRD Measures with flat-rate support	2023	M6.1 - EUR 99 374 (5% flat rate correction on EUR 1 987 480)	FLAT RATE	5,00%	EUR	– 50 667,32	0,00	– 50 667,32
	Rural Development EAFRD Measures with flat-rate support	2021	M6.4 - EUR 316.38 (10% flat rate correction on EUR 3 163,79)	FLAT RATE	10,00%	EUR	– 40,15	0,00	– 40,15
	Rural Development EAFRD Measures with flat-rate support	2022	M6.4 - EUR 316.38 (10% flat rate correction on EUR 3 163,79)	FLAT RATE	10,00%	EUR	– 100,13	0,00	– 100,13
	Rural Development EAFRD Measures with flat-rate support	2023	M6.4 - EUR 316.38 (10% flat rate correction on EUR 3 163,79)	FLAT RATE	10,00%	EUR	– 176,09	0,00	– 176,09
	Rural Development EAFRD Knowledge and innovation	2020	Reasonableness of costs - M16.2	ONE OFF		EUR	– 75 571,51	– 1 763,59	– 73 807,92
	Rural Development EAFRD Knowledge and innovation	2021	Reasonableness of costs - M16.2	ONE OFF		EUR	– 243 491,77	0,00	– 243 491,77
	Rural Development EAFRD Knowledge and innovation	2022	Reasonableness of costs - M16.2	ONE OFF		EUR	– 224 800,47	0,00	– 224 800,47
	Rural Development EAFRD investment - private beneficiaries	2020	Reasonableness of costs - M4.2	ONE OFF		EUR	– 1 121,77	0,00	– 1 121,77
	Rural Development EAFRD investment - private beneficiaries	2021	Reasonableness of costs - M4.2	ONE OFF		EUR	– 88 302,53	0,00	– 88 302,53

	Rural Development EAFRD investment - private beneficiaries	2022	Reasonableness of costs - M4.2	ONE OFF		EUR	– 77 429,74	0,00	– 77 429,74
	Rural Development EAFRD Measures with flat-rate support	2020	Young farmers M04.1 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 39 223,01	0,00	– 39 223,01
	Rural Development EAFRD Measures with flat-rate support	2021	Young farmers M04.1 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 85 607,90	0,00	– 85 607,90
	Rural Development EAFRD Measures with flat-rate support	2022	Young farmers M04.1 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 141 558,53	0,00	– 141 558,53
	Rural Development EAFRD Measures with flat-rate support	2023	Young farmers M04.1 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 89 563,22	0,00	– 89 563,22
	Rural Development EAFRD Measures with flat-rate support	2020	Young farmers M04.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 8 292,72	0,00	– 8 292,72
	Rural Development EAFRD Measures with flat-rate support	2021	Young farmers M04.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 18 099,65	0,00	– 18 099,65
	Rural Development EAFRD Measures with flat-rate support	2022	Young farmers M04.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 15 512,51	0,00	– 15 512,51

	Rural Development EAFRD Measures with flat-rate support	2023	Young farmers M04.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 15 914,99	0,00	– 15 914,99
	Rural Development EAFRD Measures with flat-rate support	2020	Young farmers M06.1 FY 2020 FY 2021	ONE OFF		EUR	– 21 400,00	0,00	– 21 400,00
	Rural Development EAFRD Measures with flat-rate support	2021	Young farmers M06.1 FY 2020 FY 2021	ONE OFF		EUR	– 136 800,00	0,00	– 136 800,00
	Rural Development EAFRD Leader	2020	Young farmers M19.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 228 936,58	0,00	– 228 936,58
	Rural Development EAFRD Leader	2021	Young farmers M19.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 248 835,62	0,00	– 248 835,62
	Rural Development EAFRD Leader	2022	Young farmers M19.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 295 001,82	0,00	– 295 001,82
	Rural Development EAFRD Leader	2023	Young farmers M19.2 (6/1/2020 - 11/07/2023)	ONE OFF		EUR	– 162 968,42	0,00	– 162 968,42
	Rural Development EAFRD Leader	2020	Young farmers M19.2 (6/1/2020 - 30/03/2022)	ONE OFF		EUR	– 13 656,37	0,00	– 13 656,37
	Rural Development EAFRD Leader	2021	Young farmers M19.2 (6/1/2020 - 30/03/2022)	ONE OFF		EUR	– 14 843,38	0,00	– 14 843,38

	Rural Development EAFRD Leader	2022	Young farmers M19.2 (6/1/2020 - 30/03/2022)	ONE OFF		EUR	– 6 538,45	0,00	– 6 538,45
					Total ES:	EUR	– 2 878 272,88	– 1 763,59	– 2 876 509,29
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Rural Development EAFRD measures subject to IACS	2021	Weaknesses in the LPIS/OTSC	ONE OFF		EUR	– 133 293,16	0,00	– 133 293,16
	Rural Development EAFRD measures subject to IACS	2022	Weaknesses in the LPIS/OTSC	ONE OFF		EUR	– 1 404 554,10	0,00	– 1 404 554,10
	Rural Development EAFRD measures subject to IACS	2023	Weaknesses in the LPIS/OTSC	ONE OFF		EUR	– 185 034,49	0,00	– 185 034,49
					Total FR:	EUR	– 1 722 881,75	0,00	– 1 722 881,75
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Rural Development EAFRD investment - private beneficiaries	2021	M421 (Former 123A) FY2021	FLAT RATE	5,00%	EUR	– 6 908,72	0,00	– 6 908,72
	Rural Development EAFRD investment - private beneficiaries	2023	M431 and M432 (Former M125A) for FY2023	FLAT RATE	10,00%	EUR	– 725 700,30	0,00	– 725 700,30
	Rural Development EAFRD investment - private beneficiaries	2023	M431 and M434 (Former M321) for FY2023	FLAT RATE	5,00%	EUR	– 7 845,52	0,00	– 7 845,52
	Rural Development EAFRD investment - private beneficiaries	2021	M431 (Former M321) FY2021	FLAT RATE	5,00%	EUR	– 26 316,46	0,00	– 26 316,46

	Rural Development EAFRD investment - private beneficiaries	2022	M431 (Former M321) FY2022	FLAT RATE	5,00%	EUR	- 9 895,25	0,00	- 9 895,25
	Rural Development EAFRD investment - private beneficiaries	2021	M431, M432 (Former M125A) FY2021	FLAT RATE	10,00%	EUR	- 1 350 561,07	0,00	- 1 350 561,07
	Rural Development EAFRD investment - private beneficiaries	2022	M431, M432 (Former M125A) FY2022	FLAT RATE	10,00%	EUR	- 1 540 137,94	0,00	- 1 540 137,94
	Rural Development EAFRD investment - private beneficiaries	2021	M434 (Former M321) FY2021	FLAT RATE	5,00%	EUR	- 2 343,06	0,00	- 2 343,06
	Rural Development EAFRD investment - private beneficiaries	2022	M434 (Former M321) FY2022	FLAT RATE	5,00%	EUR	- 12 508,51	0,00	- 12 508,51
	Rural Development EAFRD investment - public beneficiaries	2023	M7.2 (Former M322) for FY2023	FLAT RATE	5,00%	EUR	- 3 349,02	0,00	- 3 349,02
	Rural Development EAFRD investment - public beneficiaries	2021	M7.2 (Former M322) FY2021	FLAT RATE	5,00%	EUR	- 40 825,61	0,00	- 40 825,61
	Rural Development EAFRD investment - public beneficiaries	2021	M7.2 (Former M322 M321) FY 2021 and FY2022	FLAT RATE	5,00%	EUR	- 2 694,85	0,00	- 2 694,85
	Rural Development EAFRD investment - public beneficiaries	2022	M7.2 (Former M322 M321) FY 2021 and FY2022	FLAT RATE	5,00%	EUR	- 12 219,05	0,00	- 12 219,05
	Rural Development EAFRD investment - public beneficiaries	2022	M7.4 (Former M322) FY2022	FLAT RATE	5,00%	EUR	- 4 989,95	0,00	- 4 989,95
					Total GR:	EUR	- 3 746 295,31	0,00	- 3 746 295,31

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Rural Development EAFRD forestry measures	2020	Absence key control Double Funding afforestation and EFA Claim year 2019	ONE OFF		EUR	– 77 615,38	0,00	– 77 615,38
	Rural Development EAFRD forestry measures	2021	Absence key control Double Funding afforestation and EFA Claim Year 2020	ONE OFF		EUR	– 63 461,41	0,00	– 63 461,41
	Rural Development EAFRD forestry measures	2022	Absence key control Double Funding afforestation and EFA Claim Year 2021	ONE OFF		EUR	– 70 660,96	0,00	– 70 660,96
	Rural Development EAFRD forestry measures	2023	Absence key control Double Funding afforestation and EFA Claim Year 2022	ONE OFF		EUR	– 108 436,31	0,00	– 108 436,31
	Clearance of Accounts - Financial Clearance	2021	Debt management EAFRD	ONE OFF		EUR	– 2 278 429,65	0,00	– 2 278 429,65
	Rural Development EAFRD investment - private beneficiaries	2019	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	– 73 714,49	0,00	– 73 714,49
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	– 66 269,69	0,00	– 66 269,69

	Rural Development EAFRD forestry measures	2021	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	- 2 452,92	0,00	- 2 452,92
	Rural Development EAFRD investment - private beneficiaries	2021	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	- 50 604,35	0,00	- 50 604,35
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	- 543,97	0,00	- 543,97
	Rural Development EAFRD forestry measures	2022	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	- 746,01	0,00	- 746,01
	Rural Development EAFRD investment - private beneficiaries	2022	Deficiency in the KC on Appropriate checks to ensure that the applicant fulfils all eligibility criteria	FLAT RATE	5,00%	EUR	- 8 125,16	0,00	- 8 125,16
	Rural Development EAFRD forestry measures	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 52 481,00	0,00	- 52 481,00
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 653 158,80	0,00	- 653 158,80

	Rural Development EAFRD investment - public beneficiaries	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 5 378,66	0,00	- 5 378,66
	Rural Development EAFRD Leader	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 144 842,60	0,00	- 144 842,60
	Rural Development EAFRD Measures with flat-rate support	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 1 063,11	0,00	- 1 063,11
	Rural Development EAFRD Risk management	2020	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 77 333,49	0,00	- 77 333,49
	Rural Development EAFRD forestry measures	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 386 479,33	0,00	- 386 479,33
	Rural Development EAFRD investment - private beneficiaries	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 550 754,24	0,00	- 550 754,24
	Rural Development EAFRD investment - public beneficiaries	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 2 963,05	0,00	- 2 963,05
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 3 434,17	0,00	- 3 434,17

	Rural Development EAFRD Leader	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 98 031,79	0,00	– 98 031,79
	Rural Development EAFRD Measures with flat-rate support	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 2 583,66	0,00	– 2 583,66
	Rural Development EAFRD Risk management	2021	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 44 352,98	0,00	– 44 352,98
	Rural Development EAFRD forestry measures	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 347 553,12	0,00	– 347 553,12
	Rural Development EAFRD investment - private beneficiaries	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 408 260,26	0,00	– 408 260,26
	Rural Development EAFRD investment - public beneficiaries	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 311,26	0,00	– 311,26
	Rural Development EAFRD Knowledge and innovation	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 28 047,87	0,00	– 28 047,87
	Rural Development EAFRD Leader	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 141 067,28	0,00	– 141 067,28

	Rural Development EAFRD Measures with flat-rate support	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 283,81	0,00	– 283,81
	Rural Development EAFRD Risk management	2022	Deficiency in the KC on Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	– 5 916,89	0,00	– 5 916,89
	Clearance of Accounts - Financial Clearance	2021	EAGF and EAFRD financial errors	ONE OFF		EUR	– 10 649,21	0,00	– 10 649,21
	Rural Development EAFRD investment - private beneficiaries	2021	Key Control “Adequate verification of all payment claims” - Independence of price offers	ONE OFF		EUR	– 12 140,51	0,00	– 12 140,51
	Rural Development EAFRD investment - private beneficiaries	2022	Key Control “Adequate verification of all payment claims” - Independence of price offers	ONE OFF		EUR	– 8 156,12	0,00	– 8 156,12
	Rural Development EAFRD measures subject to IACS	2021	Key Control “Correct calculation of the aid [...]” - Force Majeure - individual cases - EAFRD	ONE OFF		EUR	– 15 167,50	0,00	– 15 167,50
	Rural Development EAFRD measures subject to IACS	2021	Key Control “Correct calculation of the aid [...]” - Force Majeure - individual cases EAFRD	ONE OFF		EUR	– 856,55	0,00	– 856,55

	Rural Development EAFRD measures subject to IACS	2021	Key Control "Correct calculation of the aid [...]" - Force Majeure, individual cases - EAFRD	ONE OFF		EUR	- 562,79	0,00	- 562,79
	Rural Development EAFRD measures subject to IACS	2022	Key Control "Correct calculation of the aid [...]" - Force Majeure, individual cases - EAFRD	ONE OFF		EUR	- 1 942,55	0,00	- 1 942,55
					Total HU:	EUR	- 5 804 832,90	0,00	- 5 804 832,90
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Rural Development EAFRD measures subject to IACS	2022	Sufficient quality of OTSCs for area-related aid schemes covering the appropriate verification of commitments taken by the beneficiary (KC)	ONE OFF		EUR	- 749,93	0,00	- 749,93
	Clearance of Accounts - Financial Clearance	2020	The most probable financial risk for EAFRD Non-IACS - PIR, except part of the contract under M20, considered as known error	ESTIMATED BY AMOUNT		EUR	- 540 670,32	- 51 327,99	- 489 342,33
	Rural Development EAFRD measures subject to IACS	2023	Weakness in key control "Appropriate checks to ensure that applicant fulfils all eligibility criteria" (Possible creation of artificial conditions	ONE OFF		EUR	- 209 169,03	0,00	- 209 169,03

	Rural Development EAFRD measures subject to IACS	2022	Weakness in key control "Appropriate checks to ensure that the applicant fulfils all eligibility criteria" (Possible creation of artificial conditions)	ONE OFF		EUR	– 153 230,45	0,00	– 153 230,45
					Total IT:	EUR	– 903 819,73	– 51 327,99	– 852 491,74
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	Rural Development EAFRD measures subject to IACS	2020	Appropriate audit trail for administrative checks	ONE OFF		EUR	– 4 056,35	0,00	– 4 056,35
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiency key control ROC 2020-2022	FLAT RATE	5,00%	EUR	– 10 458,16	0,00	– 10 458,16
	Rural Development EAFRD investment - private beneficiaries	2021	Deficiency key control ROC 2020-2022	FLAT RATE	5,00%	EUR	– 35 815,64	0,00	– 35 815,64
	Rural Development EAFRD investment - private beneficiaries	2022	Deficiency key control ROC 2020-2022	FLAT RATE	5,00%	EUR	– 33 682,02	0,00	– 33 682,02
	Rural Development EAFRD investment - private beneficiaries	2023	Deficiency key control ROC 2023	FLAT RATE	5,00%	EUR	– 34 949,51	0,00	– 34 949,51
	Rural Development EAFRD measures subject to IACS	2020	Notification of OTSC for animal related measure above 48 hours	ONE OFF		EUR	– 1 542,01	0,00	– 1 542,01
	Rural Development EAFRD measures subject to IACS	2021	Notification of OTSC for animal related measure above 48 hours	ONE OFF		EUR	– 844,65	0,00	– 844,65

	Rural Development EAFRD measures subject to IACS	2022	Notification of OTSC for animal related measure above 48 hours	ONE OFF		EUR	– 1 258,51	0,00	– 1 258,51
					Total LU:	EUR	– 122 606,85	0,00	– 122 606,85
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Clearance of Accounts - Financial Clearance	2021	EAFRD IACS - Known error detected by the CB	ONE OFF		EUR	– 677,95	0,00	– 677,95
	Clearance of Accounts - Financial Clearance	2021	EAFRD non IACS - IKS	ONE OFF		EUR	– 19 120,05	0,00	– 19 120,05
	Clearance of Accounts - Financial Clearance	2021	EAFRD non IACS : IKS - known error reported by the CB	ONE OFF		EUR	– 114 297,48	0,00	– 114 297,48
	Clearance of Accounts - Financial Clearance	2020	Financial+known errors EAFRD	ONE OFF		EUR	– 25 487,84	0,00	– 25 487,84
	Clearance of Accounts - Financial Clearance	2020	FY2020 - Simplified Cost Options	ESTIMATED BY AMOUNT		EUR	– 151 213,50	0,00	– 151 213,50
	Clearance of Accounts - Financial Clearance	2021	FY2021 - Simplified Costs Options	ESTIMATED BY AMOUNT		EUR	– 150 939,80	0,00	– 150 939,80
					Total NL:	EUR	– 461 736,62	0,00	– 461 736,62
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Rural Development EAFRD measures subject to IACS	2021	Calculated correction for weakness in KC for CY2020 and CY2021	ONE OFF		EUR	– 42 120,54	0,00	– 42 120,54

	Clearance of Accounts - Financial Clearance	2021	EAFRD IACS - Projected Incompliance Rate	ESTIMATED BY AMOUNT		EUR	- 2 803 775,82	0,00	- 2 803 775,82
	Rural Development EAFRD Leader	2021	EAFRD Non-IACS – Financial Errors	ONE OFF		EUR	- 4 802,51	0,00	- 4 802,51
	Rural Development EAFRD Knowledge and innovation	2021	EAFRD NON IACS -Financial errors	ONE OFF		EUR	- 7 440,00	0,00	- 7 440,00
	Rural Development EAFRD measures subject to IACS	2022	Weakness in KC for M13 (CY2021)	ONE OFF		EUR	- 27 851,99	0,00	- 27 851,99
					Total PT:	EUR	- 2 885 990,86	0,00	- 2 885 990,86

Currency	Gross Amount	Deductions	Net Decided
EUR	- 22 877 122,47	- 70 457,66	- 22 806 664,81

Financial corrections from cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	Cross-compliance	2021	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	- 3 086,29	0,00	- 3 086,29
	Cross-compliance	2022	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	- 5,95	0,00	- 5,95
	Cross-compliance	2022	XC - CY 2021 - FY 2022	FLAT RATE	2,00%	EUR	- 7 632,54	0,00	- 7 632,54
	Cross-compliance	2023	XC - CY 2021 - FY 2023	FLAT RATE	2,00%	EUR	- 16,94	0,00	- 16,94
					Total LU:	EUR	- 10 741,72	0,00	- 10 741,72

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Cross-compliance	2023	XC - CY 2022 a	FLAT RATE	5,00%	EUR	- 238,34	0,00	- 238,34
	Cross-compliance	2023	XC - CY 2022 b	FLAT RATE	5,00%	EUR	- 3 605,50	0,00	- 3 605,50
					Total RO:	EUR	- 3 843,84	0,00	- 3 843,84

Currency	Gross Amount	Deductions	Net Decided
EUR	- 14 585,56	0,00	- 14 585,56

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2020	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 58 929,53	- 2 395,13	- 56 534,40
	Cross-compliance	2021	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 648,10	- 45,80	- 602,30
	Cross-compliance	2022	CY 2019 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 234,51	0,00	- 234,51
	Cross-compliance	2021	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 60 107,39	- 808,31	- 59 299,08
	Cross-compliance	2022	CY 2020 B (pigs) plus C (bovines)	FLAT RATE	5,00%	EUR	- 679,58	- 8,02	- 671,56
					Total ES:	EUR	- 120 599,11	- 3 257,26	- 117 341,85

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	– 2 501 375,67	– 215,76	– 2 501 159,91
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	– 40 789,10	0,00	– 40 789,10
	Cross-compliance	2021	CY 2018	FLAT RATE	10,00%	EUR	– 1 931,94	0,00	– 1 931,94
	Cross-compliance	2022	CY 2018	FLAT RATE	10,00%	EUR	– 233,32	0,00	– 233,32
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	– 3 740 018,55	0,00	– 3 740 018,55
	Cross-compliance	2021	CY 2019	FLAT RATE	10,00%	EUR	– 16 673,18	0,00	– 16 673,18
	Cross-compliance	2022	CY 2019	FLAT RATE	10,00%	EUR	– 238,14	0,00	– 238,14
	Cross-compliance	2021	CY 2020	FLAT RATE	10,00%	EUR	– 3 223 445,76	0,00	– 3 223 445,76
	Cross-compliance	2022	CY 2020	FLAT RATE	10,00%	EUR	– 6 548,49	0,00	– 6 548,49
					Total GR:	EUR	– 9 531 254,15	– 215,76	– 9 531 038,39
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Cross-compliance	2020	CY 2019 b	FLAT RATE	10,00%	EUR	– 471 996,61	– 358,26	– 471 638,35
	Cross-compliance	2021	CY 2019 b	FLAT RATE	10,00%	EUR	– 1 666,46	– 8,73	– 1 657,73

	Cross-compliance	2021	CY 2020 b	FLAT RATE	10,00%	EUR	– 526 961,97	– 973,17	– 525 988,80
	Cross-compliance	2022	CY 2020 b	FLAT RATE	10,00%	EUR	– 1 052,75	0,00	– 1 052,75
	Cross-compliance	2022	CY 2021 b	FLAT RATE	10,00%	EUR	– 586 849,67	– 220,79	– 586 628,88
					Total HR:	EUR	– 1 588 527,46	– 1 560,95	– 1 586 966,51
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LU	Cross-compliance	2020	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 17 939,75	0,00	– 17 939,75
	Cross-compliance	2021	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 108,16	0,00	– 108,16
	Cross-compliance	2022	XC - CY 2019 - FY 2020-2021-2022	FLAT RATE	2,00%	EUR	– 17,76	0,00	– 17,76
	Cross-compliance	2023	XC - CY 2019 - FY 2023	FLAT RATE	2,00%	EUR	– 8,35	0,00	– 8,35
	Cross-compliance	2021	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	– 18 270,07	0,00	– 18 270,07
	Cross-compliance	2022	XC - CY 2020 - FY 2021-2022	FLAT RATE	2,00%	EUR	– 824,98	0,00	– 824,98
	Cross-compliance	2023	XC - CY 2020 - FY 2023	FLAT RATE	2,00%	EUR	– 29,29	0,00	– 29,29
	Cross-compliance	2022	XC - CY 2021 - FY 2022	FLAT RATE	2,00%	EUR	– 30 076,57	0,00	– 30 076,57

	Cross-compliance	2023	XC - CY 2021 - FY 2023	FLAT RATE	2,00%	EUR	- 61,73	0,00	- 61,73
					Total LU:	EUR	- 67 336,66	0,00	- 67 336,66
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Cross-compliance	2021	XC - CY 2020 a	FLAT RATE	5,00%	EUR	- 1 005 573,81	- 9 564,80	- 996 009,01
	Cross-compliance	2021	XC - CY 2020 b	FLAT RATE	5,00%	EUR	- 1 042 760,21	- 12 196,51	- 1 030 563,70
	Cross-compliance	2022	XC - CY 2021 a	FLAT RATE	5,00%	EUR	- 1 107 392,42	0,00	- 1 107 392,42
	Cross-compliance	2022	XC - CY 2021 b	FLAT RATE	5,00%	EUR	- 1 150 754,54	0,00	- 1 150 754,54
	Cross-compliance	2023	XC - CY 2022 a	FLAT RATE	5,00%	EUR	- 643 179,80	0,00	- 643 179,80
	Cross-compliance	2023	XC - CY 2022 b	FLAT RATE	5,00%	EUR	- 716 991,14	0,00	- 716 991,14
					Total RO:	EUR	- 5 666 651,92	- 21 761,31	- 5 644 890,61

Currency	Gross Amount	Deductions	Net Decided
EUR	- 16 974 369,30	- 26 795,28	- 16 947 574,02

Financial Corrections		Total Net Decided
EAGF	Financial corrections - excluding cross-compliance	– 88 936 572,90
EAGF	Financial corrections from cross-compliance	– 89 846 968,12
EAFRD	Financial corrections - excluding cross-compliance	– 22 927 526,35
EAFRD	Financial corrections from cross-compliance	– 16 962 159,58
TOTAL:		– 218 673 226,95

Reimbursements		Total Net Decided
TOTAL:		0,00