



2025/1147

13.6.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/1147

of 11 June 2025

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

(notified under document C(2025) 3622)

(Only the Bulgarian, Croatian, Czech, Danish, Dutch, French, Greek, Hungarian, Italian, Lithuanian, 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) 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 ⁽²⁾.
- (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 Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Hellenic Republic, 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 Portuguese Republic, Romania, the Slovak Republic and the Kingdom of Sweden.

Done at Brussels, 11 June 2025.

For the Commission
Christophe HANSEN
Member of the Commission

⁽²⁾ Ares(2025)3801293.

ANNEX

Financial Corrections

EAGF

Financial corrections - excluding cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Clearance of Accounts - Financial Clearance	2022	Erreur financière détectée lors de l'exercice financier 2022	ONE OFF		EUR	- 8 235,07	0,00	- 8 235,07
	Clearance of Accounts - Financial Clearance	2023	Erreur financière détectée lors de l'exercice financier 2023 (section 1.13.2.1)	ONE OFF		EUR	- 39 279,00	0,00	- 39 279,00
	Clearance of Accounts - Financial Clearance	2022	Exercice financier 2022 - délais de paiement	ONE OFF		EUR	- 38 195,19	0,00	- 38 195,19
					Total BE:	EUR	- 85 709,26	0,00	- 85 709,26
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications – for 10% on 14.8 mln 2019	FLAT RATE	10,00%	EUR	- 211 034,80	0,00	- 211 034,80

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications – for 10% on 14.8 mln 2020	FLAT RATE	10,00%	EUR	- 403 978,96	0,00	- 403 978,96
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications – for 10% on 14.8 mln 2021	FLAT RATE	10,00%	EUR	- 407 697,04	0,00	- 407 697,04
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications – for 10% on 14.8 mln 2022	FLAT RATE	10,00%	EUR	- 460 792,81	0,00	- 460 792,81
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs – Actions 6.6.1-6.6.2 - FY 2019	ONE OFF		EUR	- 17 684,16	0,00	- 17 684,16

	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs – Actions 6.6.1-6.6.2 - FY 2020	ONE OFF		EUR	- 35 926,90	0,00	- 35 926,90
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs – Actions 6.6.1-6.6.2 - FY 2021	ONE OFF		EUR	- 17 929,06	0,00	- 17 929,06
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs - other costs - FY 2019	ONE OFF		EUR	- 690,56	0,00	- 690,56
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs - other costs - FY 2020	ONE OFF		EUR	- 15 377,01	0,00	- 15 377,01

	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs - other costs - FY 2021	ONE OFF		EUR	- 29 816,60	0,00	- 29 816,60
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Absence in the key control Appropriate performance of administrative checks to establish the eligibility of the operational programmes and the aid applications related to the calculation of specific costs - other costs - FY 2022	ONE OFF		EUR	- 18 031,03	0,00	- 18 031,03
	Clearance of Accounts - Financial Clearance	2021	Debt management EAGF	ONE OFF		EUR	- 304 818,17	0,00	- 304 818,17
					Total CZ:	EUR	- 1 923 777,10	0,00	- 1 923 777,10
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2022	Debt management	ONE OFF		EUR	- 1 067 431,03	0,00	- 1 067 431,03
	Voluntary Coupled Support Area Based	2021	Weakness in LPIS VCS Nuts CY2020	ESTIMATED BY PERCENTAGE	3,59%	EUR	- 32 352,06	0,00	- 32 352,06

	Voluntary Coupled Support Area Based	2022	Weakness in LPIS VCS Nuts CY2020	ESTIMATED BY PERCENTAGE	3,59%	EUR	- 146,37	0,00	- 146,37
	Voluntary Coupled Support Area Based	2022	Weakness in LPIS VCS Nuts CY2021	ESTIMATED BY PERCENTAGE	3,59%	EUR	- 32 594,41	0,00	- 32 594,41
	Voluntary Coupled Support Area Based	2023	Weakness in LPIS VCS Nuts CY2021	ESTIMATED BY PERCENTAGE	3,59%	EUR	14,53	0,00	14,53
	Voluntary Coupled Support Area Based	2023	Weakness in LPIS VCS Nuts CY2022	ESTIMATED BY PERCENTAGE	3,59%	EUR	- 33 225,36	0,00	- 33 225,36
					Total ES:	EUR	- 1 165 734,70	0,00	- 1 165 734,70
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Decoupled Direct Aids	2021	All weaknesses AA 2020 excl. VCS	FLAT RATE	5,00%	EUR	- 80 243 125,27	- 772 489,76	- 79 470 635,51
	Decoupled Direct Aids	2022	All weaknesses AA 2020 excl. VCS	FLAT RATE	5,00%	EUR	4 158,98	0,00	4 158,98

	Decoupled Direct Aids	2021	All weaknesses AA 2020 SFS VCS	FLAT RATE	5,00%	EUR	- 38 580,17	0,00	- 38 580,17
	Decoupled Direct Aids	2022	All weaknesses AA 2020 SFS VCS	FLAT RATE	5,00%	EUR	13,00	0,00	13,00
	Voluntary Coupled Support	2021	All weaknesses AA 2020 VCS	FLAT RATE	5,00%	EUR	- 5 528 816,30	- 55 288,17	- 5 473 528,13
	Voluntary Coupled Support	2022	All weaknesses AA 2020 VCS	FLAT RATE	5,00%	EUR	437,53	0,00	437,53
	Decoupled Direct Aids	2022	All weaknesses AA 2021 excl. VCS	FLAT RATE	5,00%	EUR	- 77 010 780,99	- 372 132,79	- 76 638 648,20
	Decoupled Direct Aids	2022	All weaknesses AA 2021 SFS VCS	FLAT RATE	5,00%	EUR	- 38 202,28	0,00	- 38 202,28
	Voluntary Coupled Support	2022	All weaknesses AA 2021 VCS	FLAT RATE	5,00%	EUR	- 3 893 056,15	- 19 465,26	- 3 873 590,89
	Decoupled Direct Aids	2023	All weaknesses AA 2022 excl. VCS	FLAT RATE	5,00%	EUR	- 80 191 427,26	- 387 320,15	- 79 804 107,11
	Decoupled Direct Aids	2023	All weaknesses AA 2022 SFS VCS	FLAT RATE	5,00%	EUR	- 38 494,97	0,00	- 38 494,97

	Voluntary Coupled Support	2023	All weaknesses AA 2022 VCS	FLAT RATE	5,00%	EUR	- 3 885 295,29	- 19 426,48	- 3 865 868,81
	Decoupled Direct Aids	2018	All weaknesses BPS/SFS/YFS 2017	FLAT RATE	10,00%	EUR	- 13 357 692,47	- 1 047 185,58	- 12 310 506,89
	Decoupled Direct Aids	2019	All weaknesses BPS/SFS/YFS 2018	FLAT RATE	10,00%	EUR	- 13 320 238,80	0,00	- 13 320 238,80
	Decoupled Direct Aids	2020	All weaknesses BPS/SFS/YFS 2019	FLAT RATE	10,00%	EUR	- 13 826 242,55	0,00	- 13 826 242,55
	Decoupled Direct Aids	2018	All weaknesses Greening 2017	FLAT RATE	5,94%	EUR	- 22 396 864,94	- 315 687,56	- 22 081 177,38
	Decoupled Direct Aids	2019	All weaknesses Greening 2018	FLAT RATE	6,52%	EUR	- 22 393 848,08	0,00	- 22 393 848,08
	Decoupled Direct Aids	2020	All weaknesses Greening 2019	FLAT RATE	6,52%	EUR	- 22 289 652,85	0,00	- 22 289 652,85
	Voluntary Coupled Support	2018	All weaknesses VCS 2017	FLAT RATE	5,00%	EUR	- 4 190 511,89	- 39 531,84	- 4 150 980,05
	Voluntary Coupled Support	2019	All weaknesses VCS 2018	FLAT RATE	6,52%	EUR	- 4 043 449,66	0,00	- 4 043 449,66

	Voluntary Coupled Support	2020	All weaknesses VCS 2019	FLAT RATE	5,00%	EUR	- 4 065 595,22	0,00	- 4 065 595,22
	Clearance of Accounts - Financial Clearance	2022	Issues related to legality and regularity - Audit objective 2	ONE OFF		EUR	- 74 150,45	0,00	- 74 150,45
	Decoupled Direct Aids	2016	Weaknesses in LPIS Update	FLAT RATE	2,00%	EUR	- 12 342 563,07	0,00	- 12 342 563,07
	Decoupled Direct Aids	2017	Weaknesses in LPIS Update	FLAT RATE	2,00%	EUR	- 12 060 282,13	0,00	- 12 060 282,13
					Total GR:	EUR	- 395 224 261,28	- 3 028 527,59	- 392 195 733,69
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HU	Decoupled Direct Aids	2018	All weaknesses (calculated)- CY 2017 GP	ONE OFF		EUR	- 680 351,07	- 6 135,50	- 674 215,57
	Decoupled Direct Aids	2018	all weaknesses (calculated)- CY 2017 SAPS	ONE OFF		EUR	- 1 254 807,22	- 1 574,46	- 1 253 232,76
	Decoupled Direct Aids	2018	All weaknesses (calculated)- CY 2017 SFS	ONE OFF		EUR	- 259 082,68	- 3 783,95	- 255 298,73

	Decoupled Direct Aids	2018	All weaknesses (calculated)- CY 2017 YFS	ONE OFF		EUR	- 65 559,78	- 148,92	- 65 410,86
	Decoupled Direct Aids	2019	All weaknesses (calculated)- CY 2018 GP	ONE OFF		EUR	- 264 320,89	0,00	- 264 320,89
	Decoupled Direct Aids	2019	all weaknesses (calculated)- CY 2018 SAPS	ONE OFF		EUR	- 433 533,59	0,00	- 433 533,59
	Decoupled Direct Aids	2019	All weaknesses (calculated)- CY 2018 SFS	ONE OFF		EUR	- 45 462,06	0,00	- 45 462,06
	Voluntary coupled support cs	2019	All weaknesses (calculated)- CY 2018 VCS-area related	ONE OFF		EUR	- 462 185,71	0,00	- 462 185,71
	Decoupled Direct Aids	2019	All weaknesses (calculated)- CY 2018 YFS	ONE OFF		EUR	- 34 312,32	0,00	- 34 312,32
	Decoupled Direct Aids	2020	All weaknesses (calculated)- CY 2019 GP	ONE OFF		EUR	- 244 534,04	0,00	- 244 534,04
	Decoupled Direct Aids	2020	all weaknesses (calculated)- CY 2019 SAPS	ONE OFF		EUR	- 429 396,11	0,00	- 429 396,11
	Decoupled Direct Aids	2020	All weaknesses (calculated)- CY 2019 SFS	ONE OFF		EUR	- 98 501,29	0,00	- 98 501,29

	Voluntary coupled support cs	2020	All weaknesses (calculated)- CY 2019 VCS-area related	ONE OFF		EUR	- 2 790 331,10	0,00	- 2 790 331,10
	Decoupled Direct Aids	2020	All weaknesses (calculated)- CY 2019 YFS	ONE OFF		EUR	- 14 633,77	0,00	- 14 633,77
	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_Greening payment	ONE OFF		EUR	- 1 203 056,19	0,00	- 1 203 056,19
	Decoupled Direct Aids	2018	Performance of on the spot checks to the sufficient number _ SAPS	ONE OFF		EUR	- 487 443,06	0,00	- 487 443,06
	Voluntary Coupled Support	2018	Performance of on-the-spot checks to the sufficient number_VCS area	ONE OFF		EUR	- 5 683,20	0,00	- 5 683,20
	Decoupled Direct Aids	2018	Performance of on-the-spot checks to the sufficient number_YFS	ONE OFF		EUR	- 11 774,62	0,00	- 11 774,62
	Decoupled Direct Aids	2018	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2017 GP	FLAT RATE	10,00%	EUR	- 192 590,60	- 20 282,56	- 172 308,04

Decoupled Direct Aids	2018	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2017 SAPS	FLAT RATE	10,00%	EUR	- 5 783,44	- 169,62	- 5 613,82
Decoupled Direct Aids	2019	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2018 GP	FLAT RATE	10,00%	EUR	- 56 329,50	0,00	- 56 329,50
Decoupled Direct Aids	2019	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2018 SAPS	FLAT RATE	10,00%	EUR	- 2 805,37	0,00	- 2 805,37
Decoupled Direct Aids	2020	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2019 GP	FLAT RATE	10,00%	EUR	- 70 537,80	0,00	- 70 537,80
Decoupled Direct Aids	2020	Weaknesses in Key control 'Administrative checks in respect of the aid claimed ' (Artificial creation of conditions to receive premium) - CY 2019 SAPS	FLAT RATE	10,00%	EUR	- 2 805,37	0,00	- 2 805,37
				Total HU:	EUR	- 9 115 820,78	- 32 095,01	- 9 083 725,77

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Wine - Restructuring and conversion of vineyards	2018	deficiencies in key control performance of administrative checks. advances FY 2018	FLAT RATE	5,00%	EUR	- 317 217,98	0,00	- 317 217,98
	Wine - Restructuring and conversion of vineyards	2019	deficiencies in key control performance of administrative checks. advances FY 2019	FLAT RATE	5,00%	EUR	- 167 576,69	0,00	- 167 576,69
	Wine - Restructuring and conversion of vineyards	2020	deficiencies in key control performance of administrative checks. advances FY 2020	FLAT RATE	5,00%	EUR	- 132 968,39	0,00	- 132 968,39
	Wine - Restructuring and conversion of vineyards	2021	deficiencies in key control performance of administrative checks. advances FY 2021	FLAT RATE	5,00%	EUR	- 4 488,40	0,00	- 4 488,40
	Wine - Restructuring and conversion of vineyards	2022	deficiencies in key control performance of administrative checks. advances FY 2022	FLAT RATE	5,00%	EUR	- 901,82	0,00	- 901,82

	Wine - Restructuring and conversion of vineyards	2021	deficiencies in key control performance of administrative checks. balances FY 2021.	FLAT RATE	5,00%	EUR	- 787,10	0,00	- 787,10
	Wine - Restructuring and conversion of vineyards	2022	deficiencies in key control performance of administrative checks. balances FY 2022.	FLAT RATE	5,00%	EUR	- 86 956,18	0,00	- 86 956,18
	Wine - Restructuring and conversion of vineyards	2023	deficiencies in key control performance of administrative checks. balances FY 2023.	FLAT RATE	5,00%	EUR	- 44 577,31	0,00	- 44 577,31
	Clearance of Accounts - Financial Clearance	2021	Time limit to launch the recovery procedures	ONE OFF		EUR	- 998 387,77	0,00	- 998 387,77
					Total IT:	EUR	- 1 753 861,64	0,00	- 1 753 861,64
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Clearance of Accounts - Financial Clearance	2017	CEB/2022/065/TL - Promotion programmes affected by potential irregularities	ONE OFF		EUR	- 490 713,17	0,00	- 490 713,17

	Clearance of Accounts - Financial Clearance	2018	CEB/2022/065/TL - Promotion programmes affected by potential irregularities	ONE OFF		EUR	- 315 737,64	0,00	- 315 737,64
	Clearance of Accounts - Financial Clearance	2019	CEB/2022/065/TL - Promotion programmes affected by potential irregularities	ONE OFF		EUR	- 738 501,67	0,00	- 738 501,67
	Clearance of Accounts - Financial Clearance	2020	CEB/2022/065/TL - Promotion programmes affected by potential irregularities	ONE OFF		EUR	- 837 878,87	0,00	- 837 878,87
	Clearance of Accounts - Financial Clearance	2021	CEB/2022/065/TL - Promotion programmes affected by potential irregularities	ONE OFF		EUR	- 1 440 265,70	0,00	- 1 440 265,70
					Total LT:	EUR	- 3 823 097,05	0,00	- 3 823 097,05
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Clearance of Accounts - Financial Clearance	2022	Debt management - late initiation of recovery procedures or delays in the follow up of recovery procedures	ONE OFF		EUR	- 27 083,76	0,00	- 27 083,76
	Clearance of Accounts - Financial Clearance	2023	Debt management - late initiation of recovery procedures or delays in the follow up of recovery procedures	ONE OFF		EUR	- 252 183,92	0,00	- 252 183,92

	Decoupled Direct Aids	2022	Land at disposal 2021	ONE OFF		EUR	- 76 986,33	0,00	- 76 986,33
	Decoupled Direct Aids	2023	Land at disposal 2022	ONE OFF		EUR	- 87 402,67	0,00	- 87 402,67
	Voluntary Coupled Support	2022	VCS - animals	FLAT RATE	100,00%	EUR	- 1 494 352,90	0,00	- 1 494 352,90
					Total NL:	EUR	- 1 938 009,58	0,00	- 1 938 009,58
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Wine - Restructuring and conversion of vineyards	2021	Deficiencies in the key control. On the spot control of the sufficient quality FY 2021	ESTIMATED BY PERCENTAGE	26,93%	EUR	- 301 383,15	0,00	- 301 383,15
	Wine - Restructuring and conversion of vineyards	2022	Deficiencies in the key control. On the spot control of the sufficient quality FY 2022	ESTIMATED BY PERCENTAGE	26,93%	EUR	- 564 425,89	0,00	- 564 425,89
	Wine - Restructuring and conversion of vineyards	2023	Deficiencies in the key control. On the spot control of the sufficient quality FY 2023	ESTIMATED BY PERCENTAGE	26,93%	EUR	- 325 284,00	0,00	- 325 284,00

	EU School Scheme	2022	Financial error reported by the CB - School Scheme (EAGF Non-lacs)	ONE OFF		EUR	- 933,41	0,00	- 933,41
	Wine - Promotion in third countries	2020	Performance of administrative checks, including cross-checks, covering all aid applications - Merchandising material - FY 2020	FLAT RATE	10,00%	EUR	- 238 471,61	0,00	- 238 471,61
	Wine - Promotion in third countries	2021	Performance of administrative checks, including cross-checks, covering all aid applications - Merchandising material - FY 2021-2022	FLAT RATE	10,00%	EUR	- 85 913,23	0,00	- 85 913,23
	Wine - Promotion in third countries	2022	Performance of administrative checks, including cross-checks, covering all aid applications - Merchandising material - FY 2021-2022	FLAT RATE	10,00%	EUR	- 141 015,15	0,00	- 141 015,15
	Wine - Promotion in third countries	2023	Performance of administrative checks, including cross-checks, covering all aid applications - Merchandising material - FY 2023	FLAT RATE	10,00%	EUR	- 251 749,52	0,00	- 251 749,52
	Reimbursement of direct aids in relation to financial discipline	2022	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - financial discipline reimbursements	FLAT RATE	2,00%	EUR	- 256 176,95	0,00	- 256 176,95

	Reimbursement of direct aids in relation to financial discipline	2023	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - financial discipline reimbursements	FLAT RATE	2,00%	EUR	- 183 515,75	0,00	- 183 515,75
	Decoupled Direct Aids	2021	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - first pillar DDA	FLAT RATE	2,00%	EUR	- 10 805 852,39	0,00	- 10 805 852,39
	Decoupled Direct Aids	2022	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - first pillar DDA	FLAT RATE	2,00%	EUR	- 10 849 323,87	0,00	- 10 849 323,87
	Decoupled Direct Aids	2023	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - first pillar DDA	FLAT RATE	2,00%	EUR	- 11 070 250,01	0,00	- 11 070 250,01
					Total PT:	EUR	- 35 074 294,93	0,00	- 35 074 294,93
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Wine - Crisis measures	2020	grave deficiencies in KC administrative checks FY 2020 crisis distillation	FLAT RATE	15,00%	EUR	- 2 649 689,47	0,00	- 2 649 689,47

	Wine - Crisis measures	2021	grave deficiencies in KC administrative checks FY 2021 crisis distillation	FLAT RATE	10,00%	EUR	- 2 297 264,67	0,00	- 2 297 264,67
					Total RO:	EUR	- 4 946 954,14	0,00	- 4 946 954,14
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Decoupled Direct Aids	2021	AA - all issues - 2020	ONE OFF		EUR	- 453 651,97	0,00	- 453 651,97
	Decoupled Direct Aids	2022	AA - all issues - 2021	ONE OFF		EUR	- 454 600,63	0,00	- 454 600,63
	Decoupled Direct Aids	2023	AA - all issues - 2022	ONE OFF		EUR	- 537 916,75	0,00	- 537 916,75
	Decoupled Direct Aids	2023	AA - all issues - 2023	ONE OFF		EUR	- 220 593,91	0,00	- 220 593,91
	Voluntary Coupled Support	2021	VCS - all issues - 2020	ONE OFF		EUR	- 640 045,35	0,00	- 640 045,35
	Voluntary Coupled Support	2022	VCS - all issues - 2021	ONE OFF		EUR	- 455 649,24	0,00	- 455 649,24

	Voluntary Coupled Support	2023	VCS - all issues - 2022	ONE OFF		EUR	- 477 278,25	0,00	- 477 278,25
	Voluntary Coupled Support	2023	VCS - all issues - 2023	ONE OFF		EUR	- 309 280,50	0,00	- 309 280,50
					Total SE:	EUR	- 3 549 016,60	0,00	- 3 549 016,60

Currency	Gross Amount	Deductions	Net Decided
EUR	- 458 600 537,06	- 3 060 622,60	- 455 539 914,46

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Cross-compliance	2021	2020 A	FLAT RATE	2,00%	EUR	- 1 506 816,76	- 8 058,31	- 1 498 758,45
	Cross-compliance	2022	2020 A	FLAT RATE	2,00%	EUR	- 2 000,39	0,00	- 2 000,39
	Cross-compliance	2023	2020 A	FLAT RATE	2,00%	EUR	- 116,84	0,00	- 116,84
	Cross-compliance	2021	2020 B	FLAT RATE	2,00%	EUR	- 33 739,36	- 1 335,84	- 32 403,52

	Cross-compliance	2022	2020 B	FLAT RATE	2,00%	EUR	- 71,61	0,00	- 71,61
	Cross-compliance	2021	2020 C	FLAT RATE	2,00%	EUR	- 34 222,56	- 1 698,93	- 32 523,63
	Cross-compliance	2022	2020 C	FLAT RATE	2,00%	EUR	- 203,23	0,00	- 203,23
	Cross-compliance	2023	2020 C	FLAT RATE	2,00%	EUR	- 24,43	0,00	- 24,43
	Cross-compliance	2022	2021 A	FLAT RATE	2,00%	EUR	- 1 393 008,53	- 7 418,25	- 1 385 590,28
	Cross-compliance	2023	2021 A	FLAT RATE	2,00%	EUR	- 326,15	0,00	- 326,15
	Cross-compliance	2022	2021 B	FLAT RATE	2,00%	EUR	- 30 866,31	- 1 270,74	- 29 595,57
	Cross-compliance	2023	2021 B	FLAT RATE	2,00%	EUR	- 7,48	0,00	- 7,48
	Cross-compliance	2022	2021 C	FLAT RATE	2,00%	EUR	- 32 844,11	- 1 709,94	- 31 134,17
	Cross-compliance	2023	2021 C	FLAT RATE	2,00%	EUR	- 11,42	0,00	- 11,42

	Cross-compliance	2023	CY 2022 A	FLAT RATE	2,00%	EUR	- 1 434 154,95	0,00	- 1 434 154,95
					Total BG:	EUR	- 4 468 414,13	- 21 492,01	- 4 446 922,12
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Cross-compliance	2020	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 235 617,62	0,00	- 235 617,62
	Cross-compliance	2021	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 384,67	0,00	- 384,67
	Cross-compliance	2022	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 20,23	0,00	- 20,23
	Cross-compliance	2023	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 3,73	0,00	- 3,73
	Cross-compliance	2021	CY 2020 - FY 2021-2023 - calculated	ONE OFF		EUR	- 1 275 123,00	0,00	- 1 275 123,00
	Cross-compliance	2022	CY 2020 - FY 2021-2023 - calculated	ONE OFF		EUR	- 61,60	0,00	- 61,60
	Cross-compliance	2024	CY 2020 - FY 2024 - calculated	ONE OFF		EUR	- 76,52	0,00	- 76,52
	Cross-compliance	2022	CY 2021 a - FY 2022-2023 - 5%	FLAT RATE	5,00%	EUR	- 2 242 074,24	0,00	- 2 242 074,24

	Cross-compliance	2023	CY 2021 a - FY 2022-2023 - 5%	FLAT RATE	5,00%	EUR	- 19 531,66	0,00	- 19 531,66
	Cross-compliance	2024	CY 2021 a - FY 2024 - 5%	FLAT RATE	5,00%	EUR	- 6 267,01	0,00	- 6 267,01
	Cross-compliance	2022	CY 2021 b - FY 2022-2023 - 2%	FLAT RATE	2,00%	EUR	- 674 016,15	0,00	- 674 016,15
	Cross-compliance	2023	CY 2021 b - FY 2022-2023 - 2%	FLAT RATE	2,00%	EUR	- 13 513,07	0,00	- 13 513,07
	Cross-compliance	2024	CY 2021 b - FY 2024 - 2%	FLAT RATE	2,00%	EUR	- 2 488,09	0,00	- 2 488,09
	Cross-compliance	2023	CY 2022 a - FY 2023 - 5%	FLAT RATE	5,00%	EUR	- 2 234 906,28	0,00	- 2 234 906,28
	Cross-compliance	2024	CY 2022 a - FY 2024 - 5%	FLAT RATE	5,00%	EUR	- 2 919,66	0,00	- 2 919,66
	Cross-compliance	2023	CY 2022 b - FY 2023 - 2%	FLAT RATE	2,00%	EUR	- 658 220,40	0,00	- 658 220,40
	Cross-compliance	2024	CY 2022 b - FY 2024 - 2%	FLAT RATE	2,00%	EUR	- 2 669,91	0,00	- 2 669,91
					Total DK:	EUR	- 7 367 893,84	0,00	- 7 367 893,84

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2022	CY 2021	ONE OFF		EUR	- 43 973,35	0,00	- 43 973,35
	Cross-compliance	2022	CY 2022	ONE OFF		EUR	- 7,62	0,00	- 7,62
	Cross-compliance	2023	CY 2022	ONE OFF		EUR	- 103 411,96	0,00	- 103 411,96
					Total ES:	EUR	- 147 392,93	0,00	- 147 392,93
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Cross-compliance	2021	CY 2021 - FY 2021-2022	FLAT RATE	5,00%	EUR	- 6 814,59	0,00	- 6 814,59
	Cross-compliance	2022	CY 2021 - FY 2021-2022	FLAT RATE	5,00%	EUR	- 9 269 509,07	0,00	- 9 269 509,07
	Cross-compliance	2022	CY 2022 - FY 2022	FLAT RATE	5,00%	EUR	- 805,62	0,00	- 805,62
	Cross-compliance	2023	CY 2022 - FY 2023	FLAT RATE	5,00%	EUR	- 9 595 412,94	0,00	- 9 595 412,94
					Total GR:	EUR	- 18 872 542,22	0,00	- 18 872 542,22

Currency	Gross Amount	Deductions	Net Decided
EUR	- 30 856 243,12	- 21 492,01	- 30 834 751,11

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Rural Development EAFRD measures subject to IACS	2021	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 208 682,98	0,00	- 208 682,98
	Rural Development EAFRD measures subject to IACS	2022	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 2 041 038,36	0,00	- 2 041 038,36
	Rural Development EAFRD measures subject to IACS	2023	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 1 873 324,66	0,00	- 1 873 324,66
					Total PT:	EUR	- 4 123 046,00	0,00	- 4 123 046,00

Currency	Gross Amount	Deductions	Net Decided
EUR	- 4 123 046,00	0,00	- 4 123 046,00

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Clearance of Accounts - Financial Clearance	2023	Erreur financière détectée lors de l'exercice financier 2023 (eader — erreur connue — système de coûts raisonnables — reliquats historiques — recouvrement impossible en l'absence de base juridique à ce moment-là)	ONE OFF		EUR	- 23 683,15	0,00	- 23 683,15
					Total BE:	EUR	- 23 683,15	0,00	- 23 683,15
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Clearance of Accounts - Financial Clearance	2021	Debt management EAFRD	ONE OFF		EUR	- 2 226 832,07	0,00	- 2 226 832,07
					Total CZ:	EUR	- 2 226 832,07	0,00	- 2 226 832,07
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Clearance of Accounts - Financial Clearance	2022	Debt management EAFRD	ONE OFF		EUR	- 49 624,99	0,00	- 49 624,99

	Clearance of Accounts - Financial Clearance	2022	Legality and regularity - measure 20	ONE OFF		EUR	- 568 249,52	0,00	- 568 249,52
	Clearance of Accounts - Financial Clearance	2022	Legality and regularity - sub-measure 19.2	ONE OFF		EUR	- 460 140,16	0,00	- 460 140,16
					Total ES:	EUR	- 1 078 014,67	0,00	- 1 078 014,67
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
FR	Rural Development EAFRD measures subject to IACS	2022	ASP - M13- CY2021	ONE OFF		EUR	- 1 041 222,76	0,00	- 1 041 222,76
	Rural Development EAFRD measures subject to IACS	2023	ASP - M13- CY2022	ONE OFF		EUR	- 1 033 932,51	0,00	- 1 033 932,51
	Rural Development EAFRD measures subject to IACS	2022	ODARC - M13- CY2021	ONE OFF		EUR	- 235 963,20	0,00	- 235 963,20

	Rural Development EAFRD measures subject to IACS	2023	ODARC - M13- CY2022	ONE OFF		EUR	- 228 492,23	0,00	- 228 492,23
					Total FR:	EUR	- 2 539 610,70	0,00	- 2 539 610,70
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
HR	Clearance of Accounts - Financial Clearance	2020	EAFRD Non-IACS errors resulting from exhaustive testing made in enquiry CEB/2023/051/HR	ONE OFF		EUR	- 242 861,75	0,00	- 242 861,75
	Clearance of Accounts - Financial Clearance	2021	EAFRD Non-IACS errors resulting from exhaustive testing made in enquiry CEB/2023/051/HR	ONE OFF		EUR	- 2 204,23	0,00	- 2 204,23
	Clearance of Accounts - Financial Clearance	2022	EAFRD Non-IACS errors resulting from exhaustive testing made in enquiry CEB/2023/051/HR	ONE OFF		EUR	- 150 502,38	0,00	- 150 502,38
	Clearance of Accounts - Financial Clearance	2023	EAFRD Non-IACS errors resulting from exhaustive testing made in enquiry CEB/2023/051/HR	ONE OFF		EUR	- 6 295,55	0,00	- 6 295,55
					Total HR:	EUR	- 401 863,91	0,00	- 401 863,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Clearance of Accounts - Financial Clearance	2021	EAFRD	ONE OFF		EUR	- 1 040 336,34	0,00	- 1 040 336,34
					Total IT:	EUR	- 1 040 336,34	0,00	- 1 040 336,34
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
LT	Clearance of Accounts - Financial Clearance	2021	CEB/2022/065/LT -Debt management	ONE OFF		EUR	- 49 968,34	0,00	- 49 968,34
	Rural Development EAFRD Measures with flat-rate support	2022	— Key control "eligibility criteria of the aid scheme. Measure affected: M21 and M6.1 — Key control "Adequate verification of all payment claims Measure affected: M21	ONE OFF		EUR	- 32 725,00	0,00	- 32 725,00
	Rural Development EAFRD Measures with flat-rate support	2023	— Key control "eligibility criteria of the aid scheme. Measure affected: M21 and M6.1 — Key control "Adequate verification of all payment claims Measure affected: M21	ONE OFF		EUR	- 34 235,57	0,00	- 34 235,57
					Total LT:	EUR	- 116 928,91	0,00	- 116 928,91

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
NL	Rural Development EAFRD Knowledge and innovation	2022	FY2022 - Simplified Cost Options	ESTIMATED BY AMOUNT		EUR	- 85 009,31	0,00	- 85 009,31
	Rural Development EAFRD Knowledge and innovation	2023	FY2023 - Simplified Cost Options	ESTIMATED BY AMOUNT		EUR	- 160 277,22	0,00	- 160 277,22
	Rural Development EAFRD Knowledge and innovation	2022	Known error M1 FY2022	ONE OFF		EUR	- 169,40	0,00	- 169,40
	Rural Development EAFRD investment - private beneficiaries	2022	Known error M4 FY2022	ONE OFF		EUR	- 105,16	0,00	- 105,16
					Total NL:	EUR	- 245 561,09	0,00	- 245 561,09
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Clearance of Accounts - Financial Clearance	2022	Financial error in CB report EAFRD Non-Iacs	ONE OFF		EUR	- 2 532,50	0,00	- 2 532,50
	Rural Development EAFRD measures subject to IACS	2020	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 2 960 522,45	0,00	- 2 960 522,45

	Rural Development EAFRD measures subject to IACS	2021	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 4 482 387,07	0,00	- 4 482 387,07
	Rural Development EAFRD measures subject to IACS	2022	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 7 651 693,68	0,00	- 7 651 693,68
	Rural Development EAFRD measures subject to IACS	2023	Weaknesses in LPIS (PG of action plan, update population and recoveries, MEA common land) - second pillar	FLAT RATE	3,00%	EUR	- 7 873 961,44	0,00	- 7 873 961,44
					Total PT:	EUR	- 22 971 097,14	0,00	- 22 971 097,14
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SE	Rural Development EAFRD measures subject to IACS	2021	Weakness LPIS - EAFRD 2020	ONE OFF		EUR	- 810 691,68	0,00	- 810 691,68
	Rural Development EAFRD measures subject to IACS	2022	Weakness LPIS - EAFRD 2021	ONE OFF		EUR	- 1 160 892,26	0,00	- 1 160 892,26
	Rural Development EAFRD measures subject to IACS	2023	Weakness LPIS - EAFRD 2022	ONE OFF		EUR	- 1 160 892,26	0,00	- 1 160 892,26
					Total SE:	EUR	- 3 132 476,20	0,00	- 3 132 476,20

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
SK	Clearance of Accounts - Financial Clearance	2022	OLAF investigations not properly followed-up	ONE OFF		EUR	- 3 057 580,94	0,00	- 3 057 580,94
					Total SK:	EUR	- 3 057 580,94	0,00	- 3 057 580,94

Currency	Gross Amount	Deductions	Net Decided
EUR	- 36 833 985,12	0,00	- 36 833 985,12

Financial corrections from cross-compliance

Budget Item: 5040

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Cross-compliance	2022	2021 A	FLAT RATE	2,00%	EUR	- 7 852,76	0,00	- 7 852,76
	Cross-compliance	2022	2021 B	FLAT RATE	2,00%	EUR	- 720,97	0,00	- 720,97
	Cross-compliance	2022	2021 C	FLAT RATE	2,00%	EUR	- 897,68	0,00	- 897,68
	Cross-compliance	2023	CY 2022 B	FLAT RATE	2,00%	EUR	- 3 246,55	0,00	- 3 246,55
					Total BG:	EUR	- 12 717,96	0,00	- 12 717,96

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Cross-compliance	2023	CY 2022 a - FY 2023 - 5%	FLAT RATE	5,00%	EUR	- 5 294,84	0,00	- 5 294,84
	Cross-compliance	2023	CY 2022 b - FY 2023 - 2%	FLAT RATE	2,00%	EUR	- 2 450,25	0,00	- 2 450,25
					Total DK:	EUR	- 7 745,09	0,00	- 7 745,09
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2022	CY 2021	ONE OFF		EUR	- 1 100,59	0,00	- 1 100,59
	Cross-compliance	2023	CY 2021	ONE OFF		EUR	- 0,87	0,00	- 0,87
	Cross-compliance	2023	CY 2022	ONE OFF		EUR	- 1 368,46	0,00	- 1 368,46
					Total ES:	EUR	- 2 469,92	0,00	- 2 469,92
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Cross-compliance	2023	CY 2022 - FY 2023	FLAT RATE	5,00%	EUR	- 261 155,02	0,00	- 261 155,02
					Total GR:	EUR	- 261 155,02	0,00	- 261 155,02

Currency	Gross Amount	Deductions	Net Decided
EUR	- 284 087,99	0,00	- 284 087,99

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Cross-compliance	2021	2020 A	FLAT RATE	2,00%	EUR	- 117 890,71	0,00	- 117 890,71
	Cross-compliance	2022	2020 A	FLAT RATE	2,00%	EUR	- 665,15	0,00	- 665,15
	Cross-compliance	2021	2020 B	FLAT RATE	2,00%	EUR	- 10 240,08	0,00	- 10 240,08
	Cross-compliance	2022	2020 B	FLAT RATE	2,00%	EUR	- 12,20	0,00	- 12,20
	Cross-compliance	2021	2020 C	FLAT RATE	2,00%	EUR	- 13 069,31	0,00	- 13 069,31
	Cross-compliance	2022	2020 C	FLAT RATE	2,00%	EUR	- 3,84	0,00	- 3,84
	Cross-compliance	2022	2021 A	FLAT RATE	2,00%	EUR	- 115 480,44	0,00	- 115 480,44
	Cross-compliance	2022	2021 B	FLAT RATE	2,00%	EUR	- 10 505,66	0,00	- 10 505,66
	Cross-compliance	2022	2021 C	FLAT RATE	2,00%	EUR	- 15 329,63	0,00	- 15 329,63
	Cross-compliance	2023	CY 2022 B	FLAT RATE	2,00%	EUR	- 130 589,02	0,00	- 130 589,02
					Total BG:	EUR	- 413 786,04	0,00	- 413 786,04

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
DK	Cross-compliance	2020	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 88 857,66	0,00	- 88 857,66
	Cross-compliance	2021	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 725,20	0,00	- 725,20
	Cross-compliance	2022	CY 2019 - FY 2020-2023 - calculated	ONE OFF		EUR	- 23,19	0,00	- 23,19
	Cross-compliance	2021	CY 2020 - FY 2021-2023 - calculated	ONE OFF		EUR	- 129 389,47	0,00	- 129 389,47
	Cross-compliance	2022	CY 2020 - FY 2021-2023 - calculated	ONE OFF		EUR	- 787,03	0,00	- 787,03
	Cross-compliance	2023	CY 2020 - FY 2021-2023 - calculated	ONE OFF		EUR	- 13,04	0,00	- 13,04
	Cross-compliance	2022	CY 2021 a - FY 2022-2023 - 5%	FLAT RATE	5,00%	EUR	- 197 839,52	0,00	- 197 839,52
	Cross-compliance	2023	CY 2021 a - FY 2022-2023 - 5%	FLAT RATE	5,00%	EUR	- 836,34	0,00	- 836,34
	Cross-compliance	2022	CY 2021 b - FY 2022-2023 - 2%	FLAT RATE	2,00%	EUR	- 50 111,16	0,00	- 50 111,16
	Cross-compliance	2023	CY 2021 b - FY 2022-2023 - 2%	FLAT RATE	2,00%	EUR	- 97,79	0,00	- 97,79
	Cross-compliance	2023	CY 2022 a - FY 2023 - 5%	FLAT RATE	5,00%	EUR	- 196 768,88	0,00	- 196 768,88

	Cross-compliance	2024	CY 2022 a - FY 2024 - 5%	FLAT RATE	5,00%	EUR	- 315,38	0,00	- 315,38
	Cross-compliance	2023	CY 2022 b - FY 2023 - 2%	FLAT RATE	2,00%	EUR	- 47 689,13	0,00	- 47 689,13
	Cross-compliance	2024	CY 2022 b - FY 2024 - 2%	FLAT RATE	2,00%	EUR	- 387,96	0,00	- 387,96
	Cross-compliance	2024	CY 2023 a - FY 2024 - 5%	FLAT RATE	5,00%	EUR	- 149 941,17	0,00	- 149 941,17
	Cross-compliance	2024	CY 2023 b - FY 2024 - 2%	FLAT RATE	2,00%	EUR	- 38 136,81	0,00	- 38 136,81
					Total DK:	EUR	- 901 919,73	0,00	- 901 919,73
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2022	CY 2021	ONE OFF		EUR	- 6 605,30	0,00	- 6 605,30
	Cross-compliance	2023	CY 2021	ONE OFF		EUR	- 225,78	0,00	- 225,78
	Cross-compliance	2023	CY 2022	ONE OFF		EUR	- 26 812,97	0,00	- 26 812,97
					Total ES:	EUR	- 33 644,05	0,00	- 33 644,05
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Cross-compliance	2022	CY 2021 - FY 2021-2022	FLAT RATE	5,00%	EUR	- 1 507 263,90	0,00	- 1 507 263,90
	Cross-compliance	2023	CY 2021 - FY 2023	FLAT RATE	5,00%	EUR	- 1 511,02	0,00	- 1 511,02

	Cross-compliance	2023	CY 2022 - FY 2023	FLAT RATE	5,00%	EUR	- 2 212 830,89	0,00	- 2 212 830,89
					Total GR:	EUR	- 3 721 605,81	0,00	- 3 721 605,81

Currency	Gross Amount	Deductions	Net Decided
EUR	- 5 070 955,63	0,00	- 5 070 955,63

Reimbursements

EAGF

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Basic Payment Scheme	2017	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	0,18	0,18	0,00
	Greening Payment	2017	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	0,10	0,10	0,00
	Young farmers scheme	2017	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	0,60	0,60	0,00
	Basic Payment Scheme	2017	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	294,67	294,67	0,00
	Greening Payment	2017	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	184,08	184,08	0,00

	Small farmers scheme	2017	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	521,73	26,09	495,64
	Young farmers scheme	2017	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	1,47	0,08	1,39
	Basic Payment Scheme	2018	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	366,78	366,78	0,00
	Greening Payment	2018	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	181,96	181,96	0,00
	Restitutive Payment	2018	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	21,66	21,66	0,00
	Young farmers scheme	2018	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	191,01	191,01	0,00
	Basic Payment Scheme	2018	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	95 114,80	4 755,75	90 359,05
	Greening Payment	2018	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	63 925,15	3 196,26	60 728,89
	Restitutive Payment	2018	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	2 479,27	123,96	2 355,31
	Small farmers scheme	2018	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	152 702,55	7 635,13	145 067,42

	Young farmers scheme	2018	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	1 192,27	59,62	1 132,65
	Basic Payment Scheme	2019	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	375,85	375,85	0,00
	Greening Payment	2019	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	336,91	336,91	0,00
	Restitutive Payment	2019	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	31,86	31,86	0,00
	Young farmers scheme	2019	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	236,39	236,39	0,00
	Basic Payment Scheme	2019	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	56 747,34	2 837,37	53 909,97
	Greening Payment	2019	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	38 309,20	1 915,45	36 393,75
	Restitutive Payment	2019	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	2 539,82	126,98	2 412,84
	Small farmers scheme	2019	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	147 086,85	7 354,34	139 732,51
	Young farmers scheme	2019	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	2 128,53	106,43	2 022,10

	Basic Payment Scheme	2020	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	697,12	696,94	0,18
	Greening Payment	2020	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	463,51	463,30	0,21
	Restitutive Payment	2020	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	42,34	42,32	0,02
	Young farmers scheme	2020	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	258,40	257,95	0,45
	Basic Payment Scheme	2020	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	251 301,95	12 565,09	238 736,86
	Greening Payment	2020	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	165 304,23	8 265,22	157 039,01
	Restitutive Payment	2020	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	3 393,55	169,67	3 223,88
	Small farmers scheme	2020	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	132 493,14	6 624,65	125 868,49
	Young farmers scheme	2020	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	2 002,70	100,13	1 902,57
	Basic Payment Scheme	2021	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	812,22	0,00	812,22

	Greening Payment	2021	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	598,08	0,00	598,08
	Restitutive Payment	2021	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	103,90	0,00	103,90
	Young farmers scheme	2021	Reimbursement following judgment in case T-525/23	FLAT RATE	5,00%	EUR	258,19	0,00	258,19
	Basic Payment Scheme	2021	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	92 497,65	0,00	92 497,65
	Greening Payment	2021	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	66 748,56	0,00	66 748,56
	Restitutive Payment	2021	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	6 385,85	0,00	6 385,85
	Small farmers scheme	2021	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	131 973,36	0,00	131 973,36
	Young farmers scheme	2021	Reimbursement following judgment in case T-525/23	ONE OFF		EUR	1 521,05	0,00	1 521,05
					Total PT:	EUR	1 421 826,83	59 544,78	1 362 282,05
Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2017	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	4 428 837,68	3 072,56	4 425 765,12

	Cross-compliance	2018	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	4 412 825,10	1 973,84	4 410 851,26
	Cross-compliance	2019	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	776 828,71	7,10	776 821,61
	Cross-compliance	2019	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	3 804,98	0,00	3 804,98
	Cross-compliance	2020	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	617,02	0,18	616,84
	Cross-compliance	2020	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	1 487,16	0,00	1 487,16
	Cross-compliance	2021	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	3,72	0,00	3,72
	Cross-compliance	2021	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	38,41	0,00	38,41
					Total ES:	EUR	9 624 442,78	5 053,68	9 619 389,10

Currency	Gross Amount	Deductions	Net Decided
EUR	11 046 269,61	64 598,46	10 981 671,15

EAFRD

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
ES	Cross-compliance	2017	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	148 797,77	1,95	148 795,82
	Cross-compliance	2018	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	161 489,50	0,29	161 489,21
	Cross-compliance	2019	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	31 284,90	2,89	31 282,01
	Cross-compliance	2019	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	5 218,97	0,40	5 218,57
	Cross-compliance	2020	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	258,55	0,00	258,55
	Cross-compliance	2020	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	1 135,35	0,00	1 135,35
	Cross-compliance	2021	Reimbursement following judgment in case T-508/22	FLAT RATE	2,00%	EUR	66,80	0,00	66,80
	Cross-compliance	2021	Reimbursement following judgment in case T-508/22	FLAT RATE	5,00%	EUR	579,74	0,00	579,74
					Total ES:	EUR	348 831,58	5,53	348 826,05

Currency	Gross Amount	Deductions	Net Decided
EUR	348 831,58	5,53	348 826,05

Financial Corrections		Total Net Decided
EAGF	Financial corrections - excluding cross-compliance	- 455 539 914,46
EAGF	Financial corrections from cross-compliance	- 30 834 751,11
EAFRD	Financial corrections - excluding cross-compliance	- 40 957 031,12
EAFRD	Financial corrections from cross-compliance	- 5 355 043,62
TOTAL:		- 532 686 740,31

Reimbursements		Total Net Decided
EAGF		10 981 671,15
EAFRD		348 826,05
TOTAL:		11 330 497,20