Official Journal
of the European Union

EN
L series

2026/2584

19.11.2026

COMMISSION IMPLEMENTING DECISION (EU) 2026/2584

of 17 November 2026

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(2026) 8075)

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

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 ([1]), and in particular Articles 55 and 104 thereof,

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

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Article 4(1), point (b), Article 5, Article 7(3), Articles 9, 17, 21 and 34, Article 35(4), Articles 36, 37, 38, 40 to 43, 51, 52, 54, 56, 59, 63, 64, 67, 68, 70 to 75, 77, 91 to 97, 99 and 100, Article 102(2) and Articles 110 and 111 of Regulation (EU) No 1306/2013 continue to apply, as regards the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), in relation to expenditure as referred to in Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116.

(2) In accordance with Article 52 of Regulation (EU) No 1306/2013 and Article 55 of Regulation (EU) 2021/2116, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.

(3) In accordance with Article 52(3), second subparagraph, of Regulation (EU) No 1306/2013 and Article 34(3), third subparagraph, and Article 40 of Commission Implementing Regulation (EU) No 908/2014 ([3]), and Article 55(3), second subparagraph, of Regulation (EU) 2021/2116 and Article 37(3), third subparagraph, and Article 43 of Commission Implementing Regulation (EU) 2022/128 ([4]), some Member States made use of the conciliation procedure. The Commission has examined the reports issued by the Conciliation Body on the outcome of these conciliation procedures.

([1]) OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj.
([2]) OJ L 347, 20.12.2013, p. 549, ELI: http://data.europa.eu/eli/reg/2013/1306/oj.
([3]) Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59, ELI: http://data.europa.eu/eli/reg_impl/2014/908/oj).
([4]) Commission Implementing Regulation (EU) 2022/128 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council on paying agencies and other bodies, financial management, clearance of accounts, checks, securities and transparency (OJ L 20, 31.1.2022, p. 13, ELI: http://data.europa.eu/eli/reg_impl/2022/128/oj).

(4) In accordance with Regulations (EU) No 1306/2013 and (EU) 2021/2116, only agricultural expenditure which has been incurred in a way that has not infringed Union law may be financed, subject to, as regards expenditure incurred under Regulation (EU) 2021/2116, certain limitations in Article 55(1), second and third subparagraphs of that Regulation.

(5) In 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 therefore cannot 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 ([5]).

(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 31 May 2026,

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, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, Hungary, the Kingdom of the Netherlands, the Portuguese Republic, Romania and the Slovak Republic.

Done at Brussels, 17 November 2026.

For the Commission
Christophe HANSEN
Member of the Commission

([5]) Ares(2026)9482796.

ANNEX

Financial Corrections

EAGF

Financial corrections - excluding cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Clearance of Accounts - Financial Clearance	2021	2.6. EAGF Non-IACS – Key Controls – Apiculture	FLAT RATE	5,00%	EUR	- 3 887,62	0,00	- 3 887,62
	Clearance of Accounts - Financial Clearance	2022	2.6. EAGF Non-IACS – Key Controls – Apiculture	FLAT RATE	5,00%	EUR	- 2 859,15	0,00	- 2 859,15
	Clearance of Accounts - Financial Clearance	2022	Financial errors in EAGF Non-IACS Amount reduced by EUR 4 435,47 for returned amounts to the Fund confirmed by CB and reviewed in technical meeting 10.03.2026	ONE OFF		EUR	0,00	0,00	0,00
	Decoupled Direct Aids	2023	Finding 1.1 - Requirement on production at holding level instead of animal level - Small farmers scheme	FLAT RATE	10,00%	EUR	- 418,42	0,00	- 418,42
	Voluntary Coupled Support	2023	Finding 1.1 - Requirement on production at holding level instead of animal level - VCS	FLAT RATE	10,00%	EUR	- 5 961 586,01	- 7 665,24	- 5 953 920,77

	Voluntary Coupled Support	2023	Finding 1.2. No checks on the timely registration of animal events - Measure 4	ONE OFF		EUR	- 1 142,09	- 0,81	- 1 141,28
	Clearance of Accounts - Financial Clearance	2022	Non-respect of payment deadlines in EAGF Non-IACS - School Scheme	ONE OFF		EUR	- 11 782,25	0,00	- 11 782,25
					Total BG:	**EUR**	**- 5 981 675,54**	**- 7 666,05**	**- 5 974 009,49**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
CZ	Clearance of Accounts - Financial Clearance	2022	Debt management - EAGF	ONE OFF		EUR	- 2 956 299,73	0,00	- 2 956 299,73
	Clearance of Accounts - Financial Clearance	2023	Debt management - EAGF	ONE OFF		EUR	- 33 829,77	0,00	- 33 829,77
					Total CZ:	**EUR**	**- 2 990 129,50**	**0,00**	**- 2 990 129,50**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
ES	Clearance of Accounts - Financial Clearance	2023	Deficiencies in debt management	ONE OFF		EUR	- 891 600,47	0,00	- 891 600,47

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Wine - Promotion in third countries	2022	Weaknesses in KC Performance of administrative checks, including cross-checks, covering all aid applications and payment claims	FLAT RATE	5,00%	EUR	- 61 683,96	0,00	- 61 683,96
	Wine - Promotion in third countries	2023	Weaknesses in KC Performance of administrative checks, including cross-checks, covering all aid applications and payment claims	FLAT RATE	5,00%	EUR	- 57 437,97	0,00	- 57 437,97
					Total ES:	**EUR**	**- 1 010 722,40**	**0,00**	**- 1 010 722,40**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
FR	Decoupled Direct Aids	2023	Doublons - circumvention	ONE OFF		EUR	- 467 573,68	0,00	- 467 573,68
	Voluntary coupled support (vcs)	2023	Doublons - circumvention	ONE OFF		EUR	- 427 229,22	0,00	- 427 229,22
	Wine - Promotion in third countries	2021	Penalties for late payments	ONE OFF		EUR	- 15 195 524,29	0,00	- 15 195 524,29
	Clearance of Accounts - Financial Clearance	2022	Point 1.1.1 - Montants déclarés irrécouvrables - FEAGA	ONE OFF		EUR	- 167,51	0,00	- 167,51

	Clearance of Accounts - Financial Clearance	2022	Point 1.1.2 - Délai de traitement des créances - FEAGA	ONE OFF		EUR	- 19 750,59	0,00	- 19 750,59
	Clearance of Accounts - Financial Clearance	2022	Point 1.1.3 - Intérêts des créances enregistrées - FEAGA	ONE OFF		EUR	- 21 321,34	0,00	- 21 321,34
	Clearance of Accounts - Financial Clearance	2022	Point 1.2.1 Feader et FEAGA SIGC	ONE OFF		EUR	- 6 007,07	0,00	- 6 007,07
	Other Direct Aid - POSEI (2014+)	2021	POSEI - ADMCA - CY 2020	FLAT RATE	5,00%	EUR	- 392 987,50	0,00	- 392 987,50
	Other Direct Aid - POSEI (2014+)	2022	POSEI - ADMCA - CY 2021	FLAT RATE	5,00%	EUR	- 383 675,00	0,00	- 383 675,00
	Other Direct Aid - POSEI (2014+)	2023	POSEI - ADMCA - CY 2022	FLAT RATE	5,00%	EUR	- 346 440,00	0,00	- 346 440,00
	Other Direct Aid - POSEI (2014+)	2021	POSEI - Mayotte - CY 2020	FLAT RATE	5,00%	EUR	- 101 108,73	0,00	- 101 108,73
	Other Direct Aid - POSEI (2014+)	2022	POSEI - Mayotte - CY 2021	FLAT RATE	5,00%	EUR	- 107 418,00	0,00	- 107 418,00
	Other Direct Aid - POSEI (2014+)	2023	POSEI - Mayotte - CY 2022	FLAT RATE	5,00%	EUR	- 122 673,59	0,00	- 122 673,59
					Total FR:	**EUR**	**- 17 591 876,52**	**0,00**	**- 17 591 876,52**

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GR	Clearance of Accounts - Financial Clearance	2019	FY2019 - Delegation - supervision and monitoring of the delegated bodies (24 Months taken into account)	FLAT RATE	2,00%	EUR	- 2 095,93	- 59,32	- 2 036,61
	Clearance of Accounts - Financial Clearance	2020	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 1 188 895,90	- 250 283,05	- 938 612,85
	Clearance of Accounts - Financial Clearance	2021	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 900 857,36	- 44 586,20	- 856 271,16
	Clearance of Accounts - Financial Clearance	2022	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 1 765 810,46	- 2 293,21	- 1 763 517,25
	Clearance of Accounts - Financial Clearance	2023	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 771 880,92	- 766,39	- 771 114,53
	Clearance of Accounts - Financial Clearance	2019	PAYR/2020/004/GR - point 1.2 - control activities - FY2019	ESTIMATED BY AMOUNT		EUR	- 257 918,80	- 162 767,76	- 95 151,04
	Clearance of Accounts - Financial Clearance	2020	PAYR/2020/004/GR - point 1.2 - control activities - FY2020	ESTIMATED BY AMOUNT		EUR	- 713 487,14	- 153 643,30	- 559 843,84

	Clearance of Accounts - Financial Clearance	2021	PAYR/2020/004/GR - point 1.2 - control activities - FY2021	ESTIMATED BY AMOUNT		EUR	- 1 073 836,06	- 76 196,91	- 997 639,15
	Clearance of Accounts - Financial Clearance	2022	PAYR/2020/004/GR - point 1.2 - control activities - FY2022	ESTIMATED BY AMOUNT		EUR	- 994 870,97	0,00	- 994 870,97
	Clearance of Accounts - Financial Clearance	2023	PAYR/2020/004/GR - point 1.2 - control activities - FY2023	ESTIMATED BY AMOUNT		EUR	- 2 161 955,43	0,00	- 2 161 955,43
					Total GR:	**EUR**	**- 9 831 608,97**	**- 690 596,14**	**- 9 141 012,83**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
HR	Voluntary Coupled Support	2023	Checks of eligibility conditions per individual animal - M01 - CY 2022	FLAT RATE	10,00%	EUR	- 1 680 841,73	0,00	- 1 680 841,73
					Total HR:	**EUR**	**- 1 680 841,73**	**0,00**	**- 1 680 841,73**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
HU	EU School Scheme	2023	Non-compliance in public procurement procedure - 100 % - FY2023 and FY2024	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 129 751,28	0,00	- 129 751,28

	EU School Scheme	2024	Non-compliance in public procurement procedure - 100 % - FY2023 and FY2024	ESTIMATED BY PERCENTAGE	100,00%	EUR	- 25 811,74	0,00	- 25 811,74
	EU School Scheme	2023	Non-compliance in public procurement procedure - 25 % - FY2023 and FY2024	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 503 320,50	0,00	- 503 320,50
	EU School Scheme	2024	Non-compliance in public procurement procedure - 25 % - FY2023 and FY2024	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 209 861,21	0,00	- 209 861,21
	EU School Scheme	2025	Non-compliance in public procurement procedure - 25 % - FY2025 (until May 2025)	ESTIMATED BY PERCENTAGE	25,00%	EUR	- 49 294,34	0,00	- 49 294,34
					Total HU:	**EUR**	**- 918 039,07**	**0,00**	**- 918 039,07**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
IE	Decoupled Direct Aids	2023	1.1. Establishment and management of the national reserve - Key control / EAGF / CY2022 / YFS young farmer scheme	ONE OFF		EUR	- 3 732,57	0,00	- 3 732,57
	Decoupled Direct Aids	2023	1.2. Performance of crosschecks to establish eligibility of the parcel declared - Key control / 3. Pro-rata PG / EAGF / CY2022	ONE OFF		EUR	- 467 182,50	0,00	- 467 182,50

	Decoupled Direct Aids	2023	1.2. Performance of crosschecks to establish eligibility of the parcel declared - Key control / EAGF / CY2022 / 1.Nudge effect (LPIS “rebuild”)	ONE OFF		EUR	- 43 139,69	0,00	- 43 139,69
	DDA CSP	2024	1.3.1. Circumvention / EAGF / CY2023 / BISS	ONE OFF		EUR	- 206 190,86	0,00	- 206 190,86
	DDA CSP	2024	1.3.1. Circumvention / EAGF / CY2023 / CRISS	ONE OFF		EUR	- 36 575,91	0,00	- 36 575,91
	Schemes for the climate and the environment	2024	1.3.1. Circumvention / EAGF / CY2023 / ECO-SCHEMES	ONE OFF		EUR	- 94 261,19	0,00	- 94 261,19
	DDA CSP	2025	1.3.1. Circumvention / EAGF / CY2024 / BISS	ONE OFF		EUR	- 206 696,68	0,00	- 206 696,68
	DDA CSP	2025	1.3.1. Circumvention / EAGF / CY2024 / CRISS	ONE OFF		EUR	- 36 080,22	0,00	- 36 080,22
	Schemes for the climate and the environment	2025	1.3.1. Circumvention / EAGF / CY2024 / ECO-SCHEMES	ONE OFF		EUR	- 93 436,11	0,00	- 93 436,11
	DDA CSP	2024	1.3.2. The ISAP does not contain the eligible land as per approved CSP / EAGF / CY2023 / Nudge effect	ONE OFF		EUR	- 13 273,75	0,00	- 13 273,75
					Total IE:	**EUR**	**- 1 200 569,48**	**0,00**	**- 1 200 569,48**

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IT	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2020 - AGEA	ONE OFF		EUR	- 96 359,68	0,00	- 96 359,68
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2020 AGREA	ONE OFF		EUR	- 467 690,16	0,00	- 467 690,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2020 - OPLO	ONE OFF		EUR	- 127 910,35	0,00	- 127 910,35
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2021 - AGEA	ONE OFF		EUR	- 11 784,37	0,00	- 11 784,37
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2021 - AGREA	ONE OFF		EUR	- 357 286,77	0,00	- 357 286,77
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2021 - AVEPA	ONE OFF		EUR	- 1 071,00	0,00	- 1 071,00

	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2021 - OPLO	ONE OFF		EUR	- 43 425,72	0,00	- 43 425,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2022 - AGEA	ONE OFF		EUR	- 8 165,35	0,00	- 8 165,35
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	1.2.2. Ineligible costs for the FV POs scheme - DAS 2021 & 2022 - OP2022 - OPLO	ONE OFF		EUR	- 17 416,56	0,00	- 17 416,56
	Clearance of Accounts - Financial Clearance	2023	EAGF debt management	ONE OFF		EUR	- 4 439 893,95	0,00	- 4 439 893,95
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. AGEA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 52 173,26	0,00	- 52 173,26
	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. AGEA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 203 522,31	0,00	- 203 522,31

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. AGREA - OP2021 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 94 044,00	0,00	- 94 044,00
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. AGREA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 16 502,72	0,00	- 16 502,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. AGREA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 106 240,12	0,00	- 106 240,12
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. ARTEA - OP2021 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 4 549,92	0,00	- 4 549,92
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. ARTEA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 5 567,87	0,00	- 5 567,87

	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. ARTEA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 4 778,78	0,00	- 4 778,78
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. AVEPA - OP2021 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 8 024,51	0,00	- 8 024,51
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. AVEPA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 2 381,36	0,00	- 2 381,36
	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. AVEPA-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 26 075,44	0,00	- 26 075,44
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. OPLO - OP2021 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 30 487,54	0,00	- 30 487,54

	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. OPLO - OP2021 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 150,13	0,00	- 150,13
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section 1.2.1. OPLO-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 4 110,28	0,00	- 4 110,28
	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section 1.2.1. OPLO-OP2022 - Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 20 438,94	0,00	- 20 438,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2021	Section COL 1.1.1. AGREA - Appropriate performance of the administrative checks - Promotional activities	ONE OFF		EUR	- 4 902,95	0,00	- 4 902,95
	Fruit and Vegetables - Operational programmes incl withdrawals	2022	Section COL 1.2.1. AGEA - OP2021 Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 287 727,36	0,00	- 287 727,36

	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Section COL 1.2.1. AGEA - OP2021 Calculation and use of flat rates, scales of unit and specific costs - values above ISMEA calculation	ONE OFF		EUR	- 168,46	0,00	- 168,46
					Total IT:	**EUR**	**- 6 442 849,86**	**0,00**	**- 6 442 849,86**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
NL	EU School Scheme	2023	Checks to establish the eligibility of the aid (key control)	ONE OFF		EUR	- 347 687,06	0,00	- 347 687,06
	EU School Scheme	2025	Correct calculation of the aid including administrative reductions and penalties; recovery of undue payments; suspension and withdrawal of approval (key control) FY 2025	ONE OFF		EUR	- 5 687,05	0,00	- 5 687,05
	EU School Scheme	2023	Correct calculation of the aid including administrative reductions and penalties; recovery of undue payments; suspension and withdrawal of approval (key control) FYs 2023-2024	ONE OFF		EUR	- 6 374,03	0,00	- 6 374,03

	EU School Scheme	2024	Correct calculation of the aid including administrative reductions and penalties; recovery of undue payments; suspension and withdrawal of approval (key control) FYs 2023-2024	ONE OFF		EUR	- 10 167,26	0,00	- 10 167,26
					Total NL:	**EUR**	**- 369 915,40**	**0,00**	**- 369 915,40**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
RO	Decoupled Direct Aids	2023	1.1 - EAGF IACS - CY 2022 - FY 2023	ESTIMATED BY AMOUNT		EUR	- 9 882 437,10	- 1 538 176,02	- 8 344 261,08
	Decoupled Direct Aids	2023	1.2 - EAGF LPIS - CY 2022 - FY 2023	ONE OFF		EUR	- 977 358,79	- 901 942,36	- 75 416,43
					Total RO:	**EUR**	**- 10 859 795,89**	**- 2 440 118,38**	**- 8 419 677,51**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
SK	Fruit and Vegetables - Operational programmes incl withdrawals	2023	Point 1.1.of the COL - FV POs: Appropriate performance of the administrative checks to establish the eligibility of the OPs and aid applications - Checks on the technical quality - FY2023	ONE OFF		EUR	- 42 868,22	0,00	- 42 868,22

	Fruit and Vegetables - Operational programmes incl withdrawals	2024	Point 1.1.of the COL - FV POs: Appropriate performance of the administrative checks to establish the eligibility of the OPs and aid applications - Checks on the technical quality - FY2024	ONE OFF		EUR	- 133 366,48	0,00	- 133 366,48
					Total SK:	**EUR**	**- 176 234,70**	**0,00**	**- 176 234,70**

Currency	Gross Amount	Deductions	Net Decided
EUR	- 59 054 259,06	- 3 138 380,57	- 55 915 878,49

Financial corrections from cross-compliance

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Cross-compliance	2021	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 121 191,28	0,00	- 121 191,28
	Cross-compliance	2022	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 209,30	0,00	- 209,30
	Cross-compliance	2023	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 102,44	0,00	- 102,44
	Cross-compliance	2024	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 3,51	0,00	- 3,51
	Cross-compliance	2021	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 55 017,93	0,00	- 55 017,93
	Cross-compliance	2022	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 105,31	0,00	- 105,31

	Cross-compliance	2023	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 8,88	0,00	- 8,88
	Cross-compliance	2024	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 0,17	0,00	- 0,17
	Cross-compliance	2022	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 392 715,22	0,00	- 392 715,22
	Cross-compliance	2023	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 171,78	0,00	- 171,78
	Cross-compliance	2024	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 94,49	0,00	- 94,49
	Cross-compliance	2022	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 137 384,06	0,00	- 137 384,06
	Cross-compliance	2023	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 89,71	0,00	- 89,71
	Cross-compliance	2024	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 8,98	0,00	- 8,98
	Cross-compliance	2023	CY 2022 a FY 2023-24	FLAT RATE	2,00%	EUR	- 392 915,15	0,00	- 392 915,15
	Cross-compliance	2024	CY 2022 a FY 2023-24	FLAT RATE	2,00%	EUR	- 174,87	0,00	- 174,87
	Cross-compliance	2023	CY 2022 b FY 2023-24	FLAT RATE	2,00%	EUR	- 142 066,36	0,00	- 142 066,36
	Cross-compliance	2024	CY 2022 b FY 2023-24	FLAT RATE	2,00%	EUR	- 18,86	0,00	- 18,86
					Total BE:	**EUR**	**- 1 242 278,30**	**0,00**	**- 1 242 278,30**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
FR	Cross-compliance	2021	XC - CY 2020	FLAT RATE	2,00%	EUR	- 13 636 710,02	- 77 299,77	- 13 559 410,25
	Cross-compliance	2022	XC - CY 2020	FLAT RATE	2,00%	EUR	- 1 695,29	0,00	- 1 695,29

	Cross-compliance	2023	XC - CY 2020	FLAT RATE	2,00%	EUR	- 539,76	0,00	- 539,76
	Cross-compliance	2022	XC - CY 2021	FLAT RATE	2,00%	EUR	- 13 541 016,69	- 36 268,01	- 13 504 748,68
	Cross-compliance	2023	XC - CY 2021	FLAT RATE	2,00%	EUR	- 5 098,64	0,00	- 5 098,64
	Cross-compliance	2021	XC - CY 2022	FLAT RATE	2,00%	EUR	- 148 221,23	0,00	- 148 221,23
	Cross-compliance	2022	XC - CY 2022	FLAT RATE	2,00%	EUR	- 42 759,48	0,00	- 42 759,48
	Cross-compliance	2023	XC - CY 2022	FLAT RATE	2,00%	EUR	- 13 607 330,14	- 34 158,07	- 13 573 172,07
					Total FR:	**EUR**	**- 40 983 371,25**	**- 147 725,85**	**- 40 835 645,40**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
RO	Cross-compliance	2023	1.3 - XC - CY 2022 - FY 2023	ONE OFF		EUR	- 42 555,37	- 21 814,53	- 20 740,84
					Total RO:	**EUR**	**- 42 555,37**	**- 21 814,53**	**- 20 740,84**

Currency	Gross Amount	Deductions	Net Decided
EUR	- 42 268 204,92	- 169 540,38	- 42 098 664,54

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

EAFRD

Financial corrections - excluding cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BG	Clearance of Accounts - Financial Clearance	2016	Debt management - Cancellation of debt amounts	ONE OFF		EUR	- 272 684,79	- 13 128,72	- 259 556,07
	Clearance of Accounts - Financial Clearance	2022	EAFRD Non-Iacs Known errors	ONE OFF		EUR	- 1 842,37	0,00	- 1 842,37
	Clearance of Accounts - Financial Clearance	2023	EAFRD Non-Iacs Known errors	ONE OFF		EUR	- 151 320,47	0,03	- 151 320,50
	Clearance of Accounts - Financial Clearance	2022	EAFRD Non-IACS PIR (Ineligible amount reduced by EUR 71 576,95 for amounts returned to the Fund as at 05.02.2026 as confirmed by CB and validated in technical meeting 11.03.2026	ESTIMATED BY AMOUNT		EUR	- 6 456 892,36	0,00	- 6 456 892,36
	Clearance of Accounts - Financial Clearance	2022	Financial error in EAFRD IACS	ONE OFF		EUR	- 4 860,94	- 9,72	- 4 851,22
					Total BG:	**EUR**	**- 6 887 600,93**	**- 13 138,41**	**- 6 874 462,52**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
CZ	Clearance of Accounts - Financial Clearance	2022	Debt management - EAFRD	ONE OFF		EUR	- 1 511 796,97	0,00	- 1 511 796,97
	Clearance of Accounts - Financial Clearance	2023	Debt management - EAFRD	ONE OFF		EUR	- 35 392,56	0,00	- 35 392,56
					Total CZ:	**EUR**	**- 1 547 189,53**	**0,00**	**- 1 547 189,53**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
ES	Rural Development EAFRD Knowledge and innovation	2023	key Control Appropriate evaluation of the reasonableness of cost	FLAT RATE	10,00%	EUR	- 9 548,33	0,00	- 9 548,33
	Rural Development EAFRD Knowledge and innovation	2022	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00%	EUR	- 263,60	0,00	- 263,60
	Rural Development EAFRD investment - private beneficiaries	2022	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00%	EUR	- 8 959,76	0,00	- 8 959,76

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Rural Development EAFRD investment - private beneficiaries	2022	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 3 402,12	0,00	- 3 402,12
	Rural Development EAFRD investment - private beneficiaries	2023	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00%	EUR	- 11 315,90	0,00	- 11 315,90
	Rural Development EAFRD Knowledge and innovation	2023	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00%	EUR	- 3 797,00	0,00	- 3 797,00
	Rural Development EAFRD Knowledge and innovation	2024	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	5,00%	EUR	- 3 422,06	0,00	- 3 422,06
	Rural Development EAFRD investment - private beneficiaries	2023	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 20 422,14	0,00	- 20 422,14
	Rural Development EAFRD investment - private beneficiaries	2024	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 9 104,86	0,00	- 9 104,86

	Rural Development EAFRD Knowledge and innovation	2024	Key Control “Appropriate evaluation of the reasonableness of costs	FLAT RATE	10,00%	EUR	- 12 445,07	0,00	- 12 445,07
	Rural Development EAFRD investment - private beneficiaries	2023	Key Control “Appropriate evaluation of the reasonableness of costs.	FLAT RATE	10,00%	EUR	- 7 096,46	0,00	- 7 096,46
	Clearance of Accounts - Financial Clearance	2023	Weaknesses in debt management	ONE OFF		EUR	- 238 457,93	0,00	- 238 457,93
					Total ES:	**EUR**	**- 328 235,23**	**0,00**	**- 328 235,23**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
FR	Clearance of Accounts - Financial Clearance	2023	CEB/2022/044/FR - Feader SIGC - ICHN - contrôle clé "Qualité suffisante des contrôles sur place pour les régimes d'aide liée à la surface et/ou aux animaux couvrant la vérification appropriée des engagements pris par le bénéficiaire" EF2023-AD2022	ESTIMATED BY AMOUNT		EUR	- 122 924,96	0,00	- 122 924,96
	Rural Development EAFRD measures subject to IACS	2022	Doublons - Circumvention	ONE OFF		EUR	- 338 017,72	0,00	- 338 017,72

	Rural Development EAFRD measures subject to IACS	2023	Doublons - Circumvention	ONE OFF		EUR	- 341 567,61	0,00	- 341 567,61
	Rural Development EAFRD Risk management	2022	EAFRD NIACS : Follow up of RD3/2019/003/FR (M17.1) - corrective measures not implemented	FLAT RATE	5,00%	EUR	- 8 047 588,81	0,00	- 8 047 588,81
	Rural Development EAFRD Risk management	2023	EAFRD NIACS : Follow up of RD3/2019/003/FR (M17.1) - corrective measures not implemented	FLAT RATE	5,00%	EUR	- 8 949 373,59	0,00	- 8 949 373,59
	Rural Development EAFRD Measures with flat-rate support	2022	EAFRD NIACS : follow up of RD3/2021/102/FR (M6.1) - files declared ineligible further to the enquiry	ONE OFF		EUR	- 92 950,00	0,00	- 92 950,00
	Rural Development EAFRD Measures with flat-rate support	2023	EAFRD NIACS : follow up of RD3/2021/102/FR (M6.1) - files declared ineligible further to the enquiry	ONE OFF		EUR	- 21 776,00	0,00	- 21 776,00
	Rural Development EAFRD measures subject to IACS	2019	M10 - CY 2018 - Calculated	ONE OFF		EUR	- 47 951,09	0,00	- 47 951,09
	Rural Development EAFRD measures subject to IACS	2019	M10 - CY 2018 - Corr 10 % diversité floristique	ONE OFF		EUR	- 68 526,57	0,00	- 68 526,57
	Rural Development EAFRD measures subject to IACS	2019	M10 - CY 2018 - Corr 5 % hors diversité floristique	ONE OFF		EUR	- 231 578,32	0,00	- 231 578,32

	Rural Development EAFRD measures subject to IACS	2020	M10 - CY 2019 - 10 % diversité floristique	ONE OFF		EUR	- 10 613,59	0,00	- 10 613,59
	Rural Development EAFRD measures subject to IACS	2020	M10 - CY 2019 - 5 % hors diversité floristique	ONE OFF		EUR	- 92 200,43	0,00	- 92 200,43
	Rural Development EAFRD measures subject to IACS	2020	M10 - CY 2019 - Calculated	ONE OFF		EUR	- 517 881,97	0,00	- 517 881,97
	Rural Development EAFRD measures subject to IACS	2021	M10 - CY 2020 - Calculated	ONE OFF		EUR	- 441 649,31	0,00	- 441 649,31
	Rural Development EAFRD measures subject to IACS	2019	M11 Bio MAB CSP 2018 - 5%	ONE OFF		EUR	- 266 722,70	0,00	- 266 722,70
	Rural Development EAFRD measures subject to IACS	2020	M11 Bio MAB CSP 2019 - 5%	ONE OFF		EUR	- 279 810,80	0,00	- 279 810,80
	Rural Development EAFRD measures subject to IACS	2020	M11 - CY 2019 - Calculated	ONE OFF		EUR	- 72 167,41	0,00	- 72 167,41
	Rural Development EAFRD measures subject to IACS	2021	M11 - CY 2020 - Calculated	ONE OFF		EUR	- 96 881,52	0,00	- 96 881,52

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Clearance of Accounts - Financial Clearance	2022	point 1.1.1 - Montants déclarés irrécouvrables - Feader	ONE OFF		EUR	- 548 781,17	0,00	- 548 781,17
	Clearance of Accounts - Financial Clearance	2022	point 1.1.2 - Délai de traitement des créances - Feader	ONE OFF		EUR	- 1 304 551,40	0,00	- 1 304 551,40
	Clearance of Accounts - Financial Clearance	2022	point 1.1.3. Intérêts des créances enregistrées - Feader	ONE OFF		EUR	- 25 898,26	0,00	- 25 898,26
	Clearance of Accounts - Financial Clearance	2022	point 1.1.4. - Annulation de créances - Feader	ONE OFF		EUR	- 74 275,61	0,00	- 74 275,61
	Clearance of Accounts - Financial Clearance	2022	Point 1.2.1 Feader et FEAGA SIGC	ONE OFF		EUR	- 33 580,72	0,00	- 33 580,72
					Total FR:	**EUR**	**- 22 027 269,56**	**0,00**	**- 22 027 269,56**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
GR	Clearance of Accounts - Financial Clearance	2019	FY2019 - Delegation - supervision and monitoring of the delegated bodies (24 Months taken into account)	FLAT RATE	2,00%	EUR	- 14,97	0,00	- 14,97

	Rural Development EAFRD Leader	2023	FY 2023 - 2025 LEADER - absences in three key controls (one in LAG supervision and two in eligibility checks) and serious weaknesses in two others (double financing and public procurement), as well as weaknesses in cost reasonableness	FLAT RATE	10,00%	EUR	- 5 331 005,97	- 1 066 201,19	- 4 264 804,78
	Rural Development EAFRD Leader	2024	FY 2023 - 2025 LEADER - absences in three key controls (LAG supervision and eligibility checks) and serious weaknesses in two others (double financing and public procurement), as well as weaknesses in cost reasonableness	FLAT RATE	10,00%	EUR	- 6 063 873,35	0,00	- 6 063 873,35
	Rural Development EAFRD Leader	2025	FY 2023 - 2025 LEADER - absences in three key controls (LAG supervision and eligibility checks) and serious weaknesses in two others (double financing and public procurement), as well as weaknesses in cost reasonableness	FLAT RATE	10,00%	EUR	- 12 000 593,53	0,00	- 12 000 593,53
	Rural Development EAFRD investment - private beneficiaries	2025	M 4.2.1 (ex: 123A) FY2025	FLAT RATE	5,00%	EUR	- 79,11	0,00	- 79,11

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Rural Development EAFRD investment - private beneficiaries	2023	M431 and 434 (former M321) for FY2023	FLAT RATE	5,00%	EUR	- 29 872,00	- 11 948,81	- 17 923,19
	Rural Development EAFRD investment - private beneficiaries	2024	M431 and 434 (former M321) for FY2024	FLAT RATE	5,00%	EUR	- 9 864,81	0,00	- 9 864,81
	Rural Development EAFRD investment - private beneficiaries	2025	M431 and 434 (former M321) for FY2025	FLAT RATE	5,00%	EUR	- 23 717,63	0,00	- 23 717,63
	Rural Development EAFRD investment - private beneficiaries	2023	M431 (former M125A) for FY2023	FLAT RATE	10,00%	EUR	- 745 472,95	- 92 454,28	- 653 018,67
	Rural Development EAFRD investment - private beneficiaries	2024	M431 (former M125A) for FY2024	FLAT RATE	10,00%	EUR	- 958 445,37	0,00	- 958 445,37
	Rural Development EAFRD investment - private beneficiaries	2025	M431 (former M125A) for FY2025	FLAT RATE	10,00%	EUR	- 1 234 749,15	0,00	- 1 234 749,15

	Rural Development EAFRD investment - public beneficiaries	2023	M7.2 (former M3.2.2) FY 2023	FLAT RATE	5,00%	EUR	- 2 106,76	- 126,51	- 1 980,25
	Rural Development EAFRD investment - public beneficiaries	2024	M7.2 (former M3.2.2) FY 2024	FLAT RATE	5,00%	EUR	- 4 990,84	0,00	- 4 990,84
	Rural Development EAFRD investment - public beneficiaries	2025	M7.2 (former M3.2.2) FY 2025	FLAT RATE	5,00%	EUR	- 2 651,11	0,00	- 2 651,11
	Clearance of Accounts - Financial Clearance	2020	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 2 866 101,27	- 520 151,52	- 2 345 949,75
	Clearance of Accounts - Financial Clearance	2021	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 6 194 082,83	- 330 600,81	- 5 863 482,02
	Clearance of Accounts - Financial Clearance	2022	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 11 249 444,91	- 329 809,85	- 10 919 635,06
	Clearance of Accounts - Financial Clearance	2023	PAYR/2020/004/GR - Delegation - supervision and monitoring of the delegated bodies	FLAT RATE	2,00%	EUR	- 8 780 637,70	- 59 518,96	- 8 721 118,74
					Total GR:	**EUR**	**- 55 497 704,26**	**- 2 410 811,93**	**- 53 086 892,33**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
IE	Rural Development EAFRD measures subject to IACS	2023	1.2. Performance of crosschecks to establish eligibility of the parcel declared - Key control / 3. Pro-rata PG / EAFRD / CY2022	ONE OFF		EUR	- 284 061,57	0,00	- 284 061,57
	Rural Development EAFRD measures subject to IACS	2024	1.2. Performance of crosschecks to establish eligibility of the parcel declared - Key control / 3. Pro-rata PG / EAFRD / CY2023	ONE OFF		EUR	- 15 869,66	0,00	- 15 869,66
	Rural Development EAFRD measures subject to IACS	2025	1.2. Performance of crosschecks to establish eligibility of the parcel declared - Key control / 3. Pro-rata PG / EAFRD / CY2024	ONE OFF		EUR	- 27 774,36	0,00	- 27 774,36
	RD-IACS CSP	2024	1.3.1. Circumvention / EAFRD / CY2023 / ACRES-AECM	ONE OFF		EUR	- 68 293,39	0,00	- 68 293,39
	RD-IACS CSP	2024	1.3.1. Circumvention / EAFRD / CY2023 / ANC	ONE OFF		EUR	- 75 351,81	0,00	- 75 351,81
	Rural Development EAFRD measures subject to IACS	2024	1.3.1. Circumvention / EAFRD / CY2023 / OFS	ONE OFF		EUR	- 14 355,37	0,00	- 14 355,37
	RD-IACS CSP	2024	1.3.1. Circumvention / EAFRD / CY2023 / SIM	ONE OFF		EUR	- 4 624,37	0,00	- 4 624,37
	RD-IACS CSP	2025	1.3.1. Circumvention / EAFRD / CY2024 / ACRES-AECM	ONE OFF		EUR	- 80 484,14	0,00	- 80 484,14

	RD-IACS CSP	2025	1.3.1. Circumvention / EAFRD / CY2024 / ANC	ONE OFF		EUR	- 74 911,77	0,00	- 74 911,77
	Rural Development EAFRD measures subject to IACS	2025	1.3.1. Circumvention / EAFRD / CY2024 / OFS	ONE OFF		EUR	- 13 834,64	0,00	- 13 834,64
	RD-IACS CSP	2025	1.3.1. Circumvention / EAFRD / CY2024 / SIM	ONE OFF		EUR	- 1 994,32	0,00	- 1 994,32
					Total IE:	**EUR**	**- 661 555,40**	**0,00**	**- 661 555,40**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
IT	Clearance of Accounts - Financial Clearance	2023	EAFRD debt management	ONE OFF		EUR	- 361 468,04	0,00	- 361 468,04
					Total IT:	**EUR**	**- 361 468,04**	**0,00**	**- 361 468,04**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
NL	Rural Development EAFRD investment - private beneficiaries	2023	Absence of KC "appropriate evaluation of reasonableness of costs" for M4.1 and M4.4	FLAT RATE	10,00%	EUR	- 91 421,08	0,00	- 91 421,08
					Total NL:	**EUR**	**- 91 421,08**	**0,00**	**- 91 421,08**

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Rural Development EAFRD investment - private beneficiaries	2022	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 64 592,23	0,00	- 64 592,23
	Rural Development EAFRD investment - public beneficiaries	2022	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 617,21	0,00	- 617,21
	Rural Development EAFRD Knowledge and innovation	2022	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 2 839,55	0,00	- 2 839,55
	Rural Development EAFRD Leader	2022	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 46 868,55	0,00	- 46 868,55
	Rural Development EAFRD Risk management	2022	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 4 116,60	0,00	- 4 116,60
	Rural Development EAFRD investment - private beneficiaries	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 336 384,46	0,00	- 336 384,46

	Rural Development EAFRD investment - public beneficiaries	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 1 382,89	0,00	- 1 382,89
	Rural Development EAFRD Knowledge and innovation	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 3 696,41	0,00	- 3 696,41
	Rural Development EAFRD Leader	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 210 368,85	0,00	- 210 368,85
	Rural Development EAFRD NIACS forestry measures	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 1 498,10	0,00	- 1 498,10
	Rural Development EAFRD Risk management	2023	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 22 754,66	0,00	- 22 754,66
	Rural Development EAFRD investment - private beneficiaries	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 634 106,46	0,00	- 634 106,46

	Rural Development EAFRD investment - public beneficiaries	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 1 554,61	0,00	- 1 554,61
	Rural Development EAFRD Knowledge and innovation	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 534,14	0,00	- 534,14
	Rural Development EAFRD Leader	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 354 863,03	0,00	- 354 863,03
	Rural Development EAFRD NIACS forestry measures	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 4 606,75	0,00	- 4 606,75
	Rural Development EAFRD Risk management	2024	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 29 740,41	0,00	- 29 740,41
	Rural Development EAFRD investment - private beneficiaries	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 452 300,13	0,00	- 452 300,13

	Rural Development EAFRD investment - public beneficiaries	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 487,04	0,00	- 487,04
	Rural Development EAFRD Knowledge and innovation	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 172,69	0,00	- 172,69
	Rural Development EAFRD Leader	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 212 669,40	0,00	- 212 669,40
	Rural Development EAFRD NIACS forestry measures	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 2 424,13	0,00	- 2 424,13
	Rural Development EAFRD Risk management	2025	Appropriate evaluation of the reasonableness of costs (key control); Measures affected: EAFRD Non-IACS	FLAT RATE	10,00%	EUR	- 11 296,92	0,00	- 11 296,92
					Total PT:	**EUR**	**- 2 399 875,22**	**0,00**	**- 2 399 875,22**

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
RO	Rural Development EAFRD measures subject to IACS	2023	1.2 - EAFRD LPIS - CY 2022 - FY 2023	ONE OFF		EUR	- 867 626,21	- 439 026,94	- 428 599,27
					Total RO:	**EUR**	**- 867 626,21**	**- 439 026,94**	**- 428 599,27**

Currency	Gross Amount	Deductions	Net Decided
EUR	- 90 669 945,46	- 2 862 977,28	- 87 806 968,18

Financial corrections from cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
BE	Cross-compliance	2021	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 25 748,02	0,00	- 25 748,02
	Cross-compliance	2022	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 62,99	0,00	- 62,99
	Cross-compliance	2023	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 46,40	0,00	- 46,40
	Cross-compliance	2024	CY 2020 a FY 2021-24	FLAT RATE	2,00%	EUR	- 0,82	0,00	- 0,82
	Cross-compliance	2025	CY 2020 a FY 2025	FLAT RATE	2,00%	EUR	- 22,77	0,00	- 22,77
	Cross-compliance	2021	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 8 817,51	0,00	- 8 817,51
	Cross-compliance	2022	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 47,37	0,00	- 47,37

	Cross-compliance	2023	CY 2020 b FY 2021-24	FLAT RATE	2,00%	EUR	- 23,85	0,00	- 23,85
	Cross-compliance	2025	CY 2020 b FY 2025	FLAT RATE	2,00%	EUR	- 62,15	0,00	- 62,15
	Cross-compliance	2022	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 35 127,48	0,00	- 35 127,48
	Cross-compliance	2023	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 72,41	0,00	- 72,41
	Cross-compliance	2024	CY 2021 a FY 2022-24	FLAT RATE	2,00%	EUR	- 0,19	0,00	- 0,19
	Cross-compliance	2025	CY 2021 a FY 2025	FLAT RATE	2,00%	EUR	- 11,30	0,00	- 11,30
	Cross-compliance	2022	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 11 381,60	0,00	- 11 381,60
	Cross-compliance	2023	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 46,19	0,00	- 46,19
	Cross-compliance	2024	CY 2021 b FY 2022-24	FLAT RATE	2,00%	EUR	- 2,16	0,00	- 2,16
	Cross-compliance	2025	CY 2021 b FY 2025	FLAT RATE	2,00%	EUR	- 17,35	0,00	- 17,35
	Cross-compliance	2023	CY 2022 a FY 2023-24	FLAT RATE	2,00%	EUR	- 34 956,46	0,00	- 34 956,46
	Cross-compliance	2024	CY 2022 a FY 2023-24	FLAT RATE	2,00%	EUR	- 36,59	0,00	- 36,59
	Cross-compliance	2025	CY 2022 a FY 2025	FLAT RATE	2,00%	EUR	- 5,48	0,00	- 5,48
	Cross-compliance	2023	CY 2022 b FY 2023-24	FLAT RATE	2,00%	EUR	- 11 853,54	0,00	- 11 853,54
	Cross-compliance	2024	CY 2022 b FY 2023-24	FLAT RATE	2,00%	EUR	- 18,04	0,00	- 18,04
	Cross-compliance	2025	CY 2022 b FY 2025	FLAT RATE	2,00%	EUR	- 45,41	0,00	- 45,41

ELI: http://data.europa.eu/eli/dec_impl/2026/2584/oj

	Cross-compliance	2024	CY 2023 a FY 2024	FLAT RATE	2,00%	EUR	- 15 901,33	0,00	- 15 901,33
	Cross-compliance	2025	CY 2023 a FY 2025	FLAT RATE	2,00%	EUR	- 22,89	0,00	- 22,89
					Total BE:	**EUR**	**- 144 330,30**	**0,00**	**- 144 330,30**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
FR	Cross-compliance	2021	XC - CY 2020	FLAT RATE	2,00%	EUR	- 1 820 166,13	- 6 561,51	- 1 813 604,62
	Cross-compliance	2022	XC - CY 2020	FLAT RATE	2,00%	EUR	- 84 576,99	- 6,42	- 84 570,57
	Cross-compliance	2022	XC - CY 2021	FLAT RATE	2,00%	EUR	- 743 157,12	- 3 710,81	- 739 446,31
					Total FR:	**EUR**	**- 2 647 900,24**	**- 10 278,74**	**- 2 637 621,50**
Member State	**Measure**	**FY**	**Reason**	**Type**	**Correction %**	**Currency**	**Gross Amount**	**Deductions**	**Net Decided**
RO	Cross-compliance	2023	1.3 - XC - CY 2022 - FY 2023	ONE OFF		EUR	- 6 709,02	- 5 929,48	- 779,54
	Cross-compliance	2024	1.3 - XC - CY 2023 - FY 2024	ONE OFF		EUR	- 21 713,64	0,00	- 21 713,64
					Total RO:	**EUR**	**- 28 422,66**	**- 5 929,48**	**- 22 493,18**

Currency	Gross Amount	Deductions	Net Decided
EUR	- 2 820 653,20	- 16 208,22	- 2 804 444,98

Reimbursements

EAGF

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
PT	Voluntary Coupled Support	2019	Reimbursement following judgment in case T-428/24	ONE OFF		EUR	4 615,22	0,00	4 615,22
	Voluntary Coupled Support	2020	Reimbursement following judgment in case T-428/24	ONE OFF		EUR	576 680,00	0,00	576 680,00
	Voluntary Coupled Support	2021	Reimbursement following judgment in case T-428/24	ONE OFF		EUR	480 638,00	0,00	480 638,00
	Voluntary Coupled Support	2022	Reimbursement following judgment in case T-428/24	ONE OFF		EUR	496 610,00	0,00	496 610,00
					Total PT:	**EUR**	**1 558 543,22**	**0,00**	**1 558 543,22**

Currency	Gross Amount	Deductions	Net Decided
EUR	1 558 543,22	0,00	1 558 543,22

Financial Corrections		Total Net Decided
EAGF	**Financial corrections - excluding cross-compliance**	**- 55 915 878,49**
EAGF	**Financial corrections from cross-compliance**	**- 42 098 664,54**
EAFRD	**Financial corrections - excluding cross-compliance**	**- 87 806 968,18**
EAFRD	**Financial corrections from cross-compliance**	**- 2 804 444,98**
TOTAL:		**- 188 625 956,19**

Reimbursements	Total Net Decided
EAGF	**1 558 543,22**
TOTAL:	**1 558 543,22**