

4. REDUCTIONS TO BE MADE IN THE CLEARANCE DECISION FOR FY2023 DUE TO NON-RESPECT OF PAYMENT DEADLINES, EXCEEDING THE CEILINGS AND LEVIES

Concerning reductions due to overrun of ceilings for **EAGF**, please refer to DG AGRI letters Ares(2023)3881743 of 5.6.2023 and Ares(2023)8221171 of 1.12.2023. The final total amount to be confirmed in the financial clearance decision under Article 51 of Regulation (EU) No 1306/2013 and Article 53 of Regulation (EU) 2021/2116 is EUR 204 395.29. There was no reduction in the monthly payments. Therefore, the net financial impact to be corrected in the financial clearance decision is **EUR 204 395.29**.

Concerning reductions due to non-respect of payment deadlines for **EAFRD**, please refer to DG AGRI letter Ares(202)689894 of 31.1.2024 and your reply Ref. No 14553 of 13.3.2024. The final total amount to be confirmed and corrected in the financial clearance decision under Article 51 of Regulation (EU) No 1306/2013 and Article 53 of Regulation (EU) 2021/2116 is **EUR 405 089.09**.

If your authorities do not agree with the amount to be confirmed in the financial clearance decision and would like to submit additional arguments not already presented in your reply above, you may request a conformity clearance procedure, under Article 52 of Regulation (EU) No 1306/2013, in reply to this letter. DG AGRI will only launch a conformity clearance procedure on the explicit and justified request by the Member State.

5. EXCESS OF FINANCING PLAN AT MEASURE LEVEL

Pursuant to Article 36(3)(b) of Regulation (EU) No 1306/2013, in conjunction with Article 23(2) of Regulation (EU) 908/2014, an amount of EUR 32 642 119.30 was capped during FY 2023 for overrun of the financing plan at measure level for rural development programme 2014GR06RDNP001.

When adopting the clearance of accounts decision under Article 51 of Regulation (EU) No 1306/2013, the Commission takes into account this capped amount.

6. FINANCIAL CONSEQUENCES OF ARTICLE 54 OF REGULATION (EU) No 1306/2013

Article 33(1) second and third subparagraphs of Regulation (EU) No 908/2014 provide that the financial clearance decision shall determine the amounts to be charged to the EU and to the Member State concerned pursuant to Article 54 of Regulation (EU) No 1306/2013.

In light of the above, and in accordance with the table provided by your authorities under Annex II of Regulation (EU) No 908/2014 on the recovery procedures undertaken in response to irregularities, the financial consequences of non-recovery to be borne by the Member State pursuant to Article 54 of Regulation (EU) No 1306/2013 are set out in Appendix 3.

7. ACCREDITATION ISSUES

Please find in Appendix 4 the observations and requests for further information resulting from this enquiry.

The financial risk resulting from the deficiencies identified in the Paying Agency's internal control system and its compliance with the accreditation criteria is followed up under various DG AGRI conformity enquiries.