



2024/2849

12.11.2024

COMMISSION IMPLEMENTING DECISION (EU) 2024/2849

of 11 November 2024

on the clearance of the accounts of the paying agencies of the United Kingdom for the financial year 2023 concerning debts arising from expenditure financed by the European Agricultural Guarantee Fund (EAGF) under the 2014-2020 programming period and the 2007-2013 programming period

(notified under document C(2024) 7758)

(Only the English text is 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 Article 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 51 thereof, in conjunction with Article 138 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ('Withdrawal Agreement'),

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116, 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 debts arising from expenditure financed by the European Agricultural Guarantee Fund (EAGF) under the 2014-2020 programming period and the 2007-2013 programming period for the financial year 2023.
- (2) In accordance with Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128 ⁽³⁾, Article 2, Article 3(1), first subparagraph, Article 3(2), Article 4(1), point (b), Articles 5, 6 and 7, Articles 21 to 25, Articles 27, 28 and 29, Article 30(1), points (a), (b) and (c), Article 30(2), (3) and (4), and Articles 31 to 40 of Commission Implementing Regulation (EU) No 908/2014 ⁽⁴⁾ continue to apply as regards debts arising from expenditure financed by the EAGF under the 2014-2020 programming period and the 2007-2013 programming period for the financial year 2023.
- (3) In accordance with Article 64, second paragraph, point (c), of Implementing Regulation (EU) 2022/128, Annexes II and III to Implementing Regulation (EU) No 908/2014 continue to apply for the purposes of Article 32, points (f) and (g), of Implementing Regulation (EU) 2022/128 for the financial year 2023.

⁽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) 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. 131, ELI: http://data.europa.eu/eli/reg_impl/2022/128/oj).

⁽⁴⁾ 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) Pursuant to Article 51 of Regulation (EU) No 1306/2013, the Commission, on the basis of the annual accounts submitted by the United Kingdom, accompanied by the information required for the clearance of accounts and an audit opinion regarding the completeness, accuracy and veracity of the accounts and the reports established by the certification bodies, is to clear the accounts of the paying agencies referred to in Article 7 of that Regulation.
- (5) Pursuant to Article 138(1) of the Withdrawal Agreement, applicable Union law continues to apply to the United Kingdom until the closure of the Union programmes and activities committed to under the programming period 2014-2020 or previous programming periods. In accordance with Article 58 of Regulation (EU) No 1306/2013, the United Kingdom has an obligation to continue to ensure the functioning of the necessary management and control systems, including, for the purposes of Article 54 of that Regulation, for recognition, registration and recovery of debts arising from expenditure financed by the EAGF under 2014-2020 and the 2007-2013 programming periods.
- (6) In accordance with Article 35 of Regulation (EU) 2021/2116, the agricultural financial year begins on 16 October of year N-1 and ends on 15 October of year N. When clearing the accounts for financial year 2023 in accordance with Article 51 of Regulation (EU) No 1306/2013, account should be taken of recognition, registration and recovery of debts by the United Kingdom between 16 October 2022 and 15 October 2023 which the United Kingdom has reported in accordance with Article 11(1) of Implementing Regulation (EU) 2022/128. This is the last year in which the United Kingdom declared debts arising from expenditure financed by the EAGF.
- (7) The Commission has checked the information submitted by the United Kingdom, including that all outstanding debts arising from expenditure financed by the EAGF have been correctly declared in the accounts. The Commission has communicated the results of its checks to the United Kingdom, together with the amendments it proposes.
- (8) For the paying agencies of the United Kingdom, 'Department of Agriculture, Environment and Rural Affairs', 'The Scottish Government Rural Payments and Inspections Directorate', 'Welsh Government' and 'Rural Payments Agency', the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the annual accounts submitted.
- (9) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of the non-recovery of irregularities is to be borne by the United Kingdom, if the recovery has not taken place within 4 years from the date of the recovery request, or within 8 years where the recovery is taken in the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires the United Kingdom to attach to the annual accounts that it is to submit to the Commission, pursuant to Article 29 of Implementing Regulation (EU) No 908/2014, a certified table reflecting the amounts to be borne by the United Kingdom under Article 54(2) of Regulation (EU) No 1306/2013. Rules on the application of the obligation of the United Kingdom to report the amounts to be recovered are laid down in Implementing Regulation (EU) No 908/2014. Annex II to Implementing Regulation (EU) No 908/2014 sets out the model of the table that the United Kingdom is to use to provide information about amounts to be recovered. On the basis of the tables completed by the United Kingdom, the Commission is to decide on the financial consequences of the non-recovery of irregularities older than 4 or 8 years respectively.
- (10) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, the United Kingdom may decide not to pursue recovery. Such a decision may be taken only if the costs already incurred, and likely to be incurred, total more than the amount to be recovered, or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If the decision has been taken within 4 years from the date of the recovery request, or within 8 years where the recovery is taken in the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which the United Kingdom decided not to pursue recovery and the grounds for its decision are to be included in the annual accounts, pursuant to Article 29, point (e), of Implementing Regulation (EU) No 908/2014. Therefore, such amounts should not be charged to the United Kingdom and are consequently to be borne by the Union budget.

- (11) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision should be without prejudice to the decisions the Commission may take subsequently to exclude from Union financing expenditure not effected in conformity with Union law pursuant to Article 52 of that Regulation,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the paying agencies of the United Kingdom, 'Department of Agriculture, Environment and Rural Affairs', 'The Scottish Government Rural Payments and Inspections Directorate', 'Welsh Government' and 'Rural Payments Agency' are hereby cleared as regards debts arising from expenditure financed by the European Agricultural Guarantee Fund (EAGF) under the 2014-2020 programming period and the 2007-2013 programming period for the financial year 2023.

The amounts recoverable from, or payable to, the United Kingdom pursuant to this Decision are set out in the Annex to this Decision.

Article 2

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 52 of Regulation (EU) No 1306/2013 to exclude from Union financing expenditure not effected in conformity with Union law.

Article 3

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 11 November 2024.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

Clearance of the Paying Agencies' accounts

Financial year 2023 – EAGF

Amount to be recovered from or paid to the United Kingdom

	2023 - Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year	Amount to be charged in accordance with Article 54(2) of Regulation (EU) No 1306/2013	Total including reductions and suspensions	Payments made to the United Kingdom for the financial year	Amount to be recovered from (-) or paid to (+) the United Kingdom ⁽¹⁾
	cleared	disjoined						
	= expenditure / assigned revenue declared in the annual declaration	= total of the expenditure / assigned revenue in the monthly declarations						
	a	b	c=a+b	d	e	f=c+d+e	g	h=f-g
GBP	0,00	0,00	0,00	0,00	- 13 906,77	- 13 906,77	0,00	- 13 906,77
EUR	- 1 485 750,64	0,00	- 1 485 750,64	0,00	0,00	- 1 485 750,64	0,00	- 1 485 750,64

⁽¹⁾ For the calculation of the amount to be recovered from or paid to the United Kingdom the amount taken into account is, the total of the annual declaration for the expenditure cleared (col.a) or, the total of the monthly declarations for the expenditure disjoined (col.b). Applicable exchange rate: Article 12(3) of the Commission Delegated Regulation (EU) 2022/127.

				Total (=h)
	Expenditure ⁽²⁾	Assigned revenue ⁽²⁾	Article 54(2) (=e)	
	08 02 06 01	6200	6200	
	k	l	m	n = k+l+m
GBP	0,00	0,00	- 13 906,77	- 13 906,77
EUR	0,00	- 1 485 750,64	0,00	- 1 485 750,64

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- (²) BL 08 02 06 01 shall be split between the negative corrections which become assigned revenue in BL 62 00 and the positive ones in favour of the United Kingdom which shall now be included on the expenditure side 08 02 06 01 as per article 43 of Regulation (EU) No 1306/2013.
- NB: Nomenclature 2024 : 08 02 06 01, 6200
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