



2025/997

27.5.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/997

of 23 May 2025

on the clearance of the accounts of the paying agencies of Member States concerning expenditure within the CAP Strategic Plan financed by the European Agricultural Fund for Rural Development (EAFRD) in the period 2023-2027 for the financial year 2024

(notified under document C(2025) 3159)

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 53(1), first subparagraph, thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Pursuant to Article 53 of Regulation (EU) 2021/2116, the Commission, on the basis of the annual accounts submitted by the Member States, 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 9 of that Regulation prior to 31 May of the year following the budget year in question.
- (2) In accordance with Article 35 of Regulation (EU) 2021/2116, the financial year begins on 16 October of year N-1 and ends on 15 October of year N. When clearing the accounts for the financial year 2024, for the purpose of aligning the reference period for the EAFRD expenditure with that of the European Agricultural Guarantee Fund, account should be taken of expenditure incurred by the Member States between 16 October 2023 and 15 October 2024, in accordance with Article 11(1) of Commission Implementing Regulation (EU) 2022/128 ⁽²⁾.
- (3) Article 35(2), second subparagraph, of Implementing Regulation (EU) 2022/128 provides that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in Article 35(1) of that Implementing Regulation, are to be established by deducting the intermediate payments for the financial year concerned from the expenditure recognised for that year in accordance with that Article 35(1). Article 35(2), third subparagraph, of that Implementing Regulation provides that the Commission is to deduct that amount from or add it to the next intermediate payment.
- (4) The Commission has checked the information submitted by the Member States and has communicated the results of its checks to the Member States, together with the amendments it proposes.
- (5) For all paying agencies, 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.

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

⁽²⁾ 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).

- (6) The rules on payment deadlines for measures under rural development in the context of the integrated administration and control system provided for in Article 44(2) of Regulation (EU) 2021/2116 apply from the claim year 2023. The reductions for non-compliance with the latest payment deadlines, calculated in accordance with Article 5 of Commission Delegated Regulation (EU) 2022/127 ⁽³⁾, follow the procedure laid down in Article 39 of Regulation (EU) 2021/2116 and are to be taken into account in this Decision for the financial year 2024. Those reductions may be examined, where appropriate, under conformity clearance proceedings pursuant to Article 55 of Regulation (EU) 2021/2116.
- (7) In accordance with Article 53 of Regulation (EU) 2021/2116, this Decision should be without prejudice to the decisions the Commission may take subsequently pursuant to Articles 54 and 55 of that Regulation,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Member States' paying agencies are hereby cleared as regards expenditure within the CAP Strategic Plan financed by the European Agricultural Fund for Rural Development (EAFRD) in respect of the financial year 2024 and relating to the period 2023-2027.

The EAFRD amounts recoverable from, or payable to, each Member State under the CAP Strategic Plans for the period 2023-2027 pursuant to this Decision, are set out in Annex I to this Decision.

Article 2

The reductions for non-compliance with the latest payment deadlines in accordance with Article 44(2) of Regulation (EU) 2021/2116 under each CAP Strategic Plan are set out in Annex II to this Decision.

Article 3

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 55 of Regulation (EU) 2021/2116 to exclude from Union financing expenditure not effected in conformity with Union law, and to future annual performance clearance decisions that the Commission may take pursuant to Article 54 of Regulation (EU) 2021/2116 to exclude from Union financing expenditure that does not have a corresponding output as reported in the annual performance report.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 23 May 2025.

For the Commission
Christophe HANSEN
Member of the Commission

⁽³⁾ Commission Delegated Regulation (EU) 2022/127 of 7 December 2021 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 20, 31.1.2022, p. 95, ELI: http://data.europa.eu/eli/reg_del/2022/127/oj).

ANNEX I

Cleared EAFRD expenditure by CAP Strategic Plan for financial year FY2024
Amount to be recovered from or paid to the Member State per CAP Strategic Plan
Approved CAP Strategic Plan with declared expenditure for EAFRD 2023-2027

In Euro

Member State	CCI	Expenditure FY2024	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY2024	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (-) or paid to (+) the Member State (*)
		i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
AT	2023AT06AFSP001	236 554 703,85	0,00	236 554 703,85	0,00	236 554 703,85	236 554 703,85	0,00
BE	2023BE06AFSP001	7 315 331,20	0,00	7 315 331,20	0,00	7 315 331,20	7 354 033,34	- 38 702,14
BE	2023BE06AFSP002	15 354 099,78	0,00	15 354 099,78	0,00	15 354 099,78	15 354 099,78	0,00
BG	2023BG06AFSP001	41 549 938,21	0,00	41 549 938,21	0,00	41 549 938,21	41 549 910,31	27,90
CY	2023CY06AFSP001	15 166 625,59	0,00	15 166 625,59	0,00	15 166 625,59	15 166 625,59	0,00
CZ	2023CZ06AFSP001	138 680 708,39	0,00	138 680 708,39	0,00	138 680 708,39	138 680 783,15	- 74,76
DE	2023DE06AFSP001	513 063 943,46	0,00	513 063 943,46	0,00	513 063 943,46	513 125 771,19	- 61 827,73
DK	2023DK06AFSP001	44 961 708,98	0,00	44 961 708,98	0,00	44 961 708,98	44 961 708,98	0,00
EE	2023EE06AFSP001	28 484 839,61	0,00	28 484 839,61	0,00	28 484 839,61	28 585 105,10	- 100 265,49
ES	2023ES06AFSP001	356 147 959,34	0,00	356 147 959,34	0,00	356 147 959,34	357 025 719,99	- 877 760,65
FI	2023FI06AFSP001	246 782 103,83	0,00	246 782 103,83	0,00	246 782 103,83	246 782 193,26	- 89,43
FR	2023FR06AFSP001	1 033 425 693,62	0,00	1 033 425 693,62	0,00	1 033 425 693,62	1 033 629 669,05	- 203 975,43
EL	2023EL06AFSP001	157 529 586,36	0,00	157 529 586,36	0,00	157 529 586,36	157 529 601,21	- 14,85
HR	2023HR06AFSP001	115 754 708,93	0,00	115 754 708,93	0,00	115 754 708,93	115 755 552,33	- 843,40
HU	2023HU06AFSP001	220 631 811,58	0,00	220 631 811,58	0,00	220 631 811,58	220 631 830,20	- 18,62
IE	2023IE06AFSP001	309 018 458,47	0,00	309 018 458,47	0,00	309 018 458,47	309 018 458,47	0,00
IT	2023IT06AFSP001	467 957 355,50	0,00	467 957 355,50	0,00	467 957 355,50	468 122 339,43	- 164 983,93
LT	2023LT06AFSP001	56 036 737,08	0,00	56 036 737,08	0,00	56 036 737,08	56 036 738,95	- 1,87
LU	2023LU06AFSP001	9 103 485,58	0,00	9 103 485,58	0,00	9 103 485,58	8 879 485,57	224 000,01

In Euro

Member State	CCI	Expenditure FY2024	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY2024	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (-) or paid to (+) the Member State (*)
		i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
LV	2023LV06AFSP001	46 011 507,60	0,00	46 011 507,60	0,00	46 011 507,60	46 011 507,60	0,00
MT	2023MT06AFSP001	2 323 343,04	0,00	2 323 343,04	0,00	2 323 343,04	2 323 615,75	- 272,71
NL	2023NL06AFSP001	126 476 696,16	0,00	126 476 696,16	0,00	126 476 696,16	126 451 587,77	25 108,39
PL	2023PL06AFSP001	105 933 014,77	0,00	105 933 014,77	0,00	105 933 014,77	108 779 598,74	- 2 846 583,97
PT	2023PT06AFSP001	122 907 001,35	0,00	122 907 001,35	0,00	122 907 001,35	130 524 049,96	- 7 617 048,61
RO	2023RO06AFSP001	223 040 990,59	0,00	223 040 990,59	0,00	223 040 990,59	222 917 219,46	123 771,13
SE	2023SE06AFSP001	122 379 428,00	0,00	122 379 428,00	0,00	122 379 428,00	122 399 835,95	- 20 407,95
SI	2023SI06AFSP001	61 140 675,42	0,00	61 140 675,42	0,00	61 140 675,42	61 140 679,38	- 3,96
SK	2023SK06AFSP001	119 955 638,51	0,00	119 955 638,51	0,00	119 955 638,51	119 957 497,84	- 1 859,33

(*) The amounts to be recovered from (-) or paid to (+) the MS include the funds which are reusable by reallocation by the Member State

ANNEX II

Clearance of the Paying Agencies' accounts

Financial year FY2024 – EAFRD

Reductions for non-compliance with the latest payment deadlines in accordance with Article 44 (2) of Regulation (EU) 2021/2116

In Euro

Member State	CCI	Reductions for non-compliance with latest payment deadlines for FY2024
AT	2023AT06AFSP001	0,00
BE	2023BE06AFSP001	0,00
BE	2023BE06AFSP002	0,00
BG	2023BG06AFSP001	0,00
CY	2023CY06AFSP001	0,00
CZ	2023CZ06AFSP001	0,00
DE	2023DE06AFSP001	0,00
DK	2023DK06AFSP001	0,00
EE	2023EE06AFSP001	0,00
ES	2023ES06AFSP001	0,00
FI	2023FI06AFSP001	0,00
FR	2023FR06AFSP001	0,00
EL	2023EL06AFSP001	0,00
HR	2023HR06AFSP001	0,00
HU	2023HU06AFSP001	0,00
IE	2023IE06AFSP001	0,00
IT	2023IT06AFSP001	0,00
LT	2023LT06AFSP001	0,00
LU	2023LU06AFSP001	0,00
LV	2023LV06AFSP001	0,00
MT	2023MT06AFSP001	0,00
NL	2023NL06AFSP001	0,00
PL	2023PL06AFSP001	0,00
PT	2023PT06AFSP001	0,00
RO	2023RO06AFSP001	0,00
SE	2023SE06AFSP001	0,00
SI	2023SI06AFSP001	0,00
SK	2023SK06AFSP001	0,00