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COMMISSION IMPLEMENTING DECISION (EU) 2025/1877

of 16 September 2025

on the clearance of the accounts of paying agencies in Italy and Slovakia concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2020

(notified under document C(2025) 6218)

(Only the Italian and Slovak 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 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,

After consulting the Committee on the Agricultural Funds

Whereas:

(1) Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116 provides that 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 Fund for Rural Development (EAFRD), in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013 of the European Parliament and of the Council [3] for the financial year 2020.

(2) Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128 [4] provides that 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 [5] continue to apply, as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013 for the financial year 2020.

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(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) Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487, ELI: http://data.europa.eu/eli/reg/2013/1305/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. 131, ELI: http://data.europa.eu/eli/reg_impl/2022/128/oj).
(5) 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).

(3) Article 64, second paragraph, point (c), of Implementing Regulation (EU) 2022/128 provides that 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 2020.

(4) Commission Implementing Decision (EU) 2021/873 [6] cleared the accounts of the Member States' paying agencies concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2020, except for the paying agencies 'Agenzia della Regione Calabria per le Erogazioni in Agricoltura' and 'Pôdohospodárska platobná agentúra'.

(5) Following the transmission of new information, and after additional checks, the Commission can take a decision on the completeness, accuracy and veracity of the accounts submitted by the Italian paying agency 'Agenzia della Regione Calabria per le Erogazioni in Agricoltura' and the Slovak paying agency 'Pôdohospodárska platobná agentúra' as regards the expenditure financed by the EAFRD for financial year 2020.

(6) Article 33(2), second subparagraph, of Implementing Regulation (EU) No 908/2014 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 33(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 33(1). Article 33(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.

(7) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of non-recovery of irregularities is to be borne by the Member State concerned, if the recovery has not taken place within four years from the date of the recovery request, or within eight years where the recovery is taken in the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to attach to the annual accounts that they are 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 them under Article 54(2) of Regulation (EU) No 1306/2013. Rules on the application of the Member States' obligation 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 Member States are to use to provide information about amounts to be recovered. On the basis of the tables completed by the Member States, the Commission is to decide on the financial consequences of non-recovery of irregularities older than four or eight years respectively.

(8) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, Member States may decide not to pursue recovery. Such a decision may be taken only if the costs already, 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 four years from the date of the recovery request, or within eight 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 a particular Member State decided not to pursue recovery and the grounds for its decision are to be included in the summary report referred to in Article 54(4) of that Regulation. Therefore, such amounts should not be charged to the Member States concerned and are consequently to be borne by the Union budget.

(9) In accordance with Article 75(1), fourth subparagraph, of Regulation (EU) No 1306/2013, the rules on payment deadlines for measures under rural development in the context of the integrated administration and control system apply from claim year 2019. The reductions for non-compliance with the latest payment deadlines, calculated in accordance with Article 5a of Delegated Regulation (EU) No 907/2014, follow the procedure laid down in Articles 40 and 41 of Regulation (EU) No 1306/2013 and are to be taken into account in this Decision for the financial year 2020. Those reductions may be examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of Regulation (EU) No 1306/2013.

[6] Commission Implementing Decision (EU) 2021/873 of 28 May 2021 on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2020 (OJ L 191, 31.5.2021, p. 27, ELI: http://data.europa.eu/eli/dec_impl/2021/873/oj).

(10) In accordance with Article 83 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council [7], the deadline for interim payments referred to in Article 36(5) of Regulation (EU) No 1306/2013 may be interrupted for a maximum period of six months in order to carry out additional verifications following information that these payments are linked to an irregularity having serious financial consequences. In adopting this Decision, the Commission should consider the amounts affected by such interruption in order to avoid making any inappropriate or untimely payments.

(11) Pursuant to Article 41 of Regulation (EU) No 1306/2013, the Commission has already reduced or suspended a number of interim payments for financial year 2020 due to expenditure not effected in accordance with Union rules. In this Decision, the Commission should consider such amounts reduced or suspended on the basis of Article 41 of that Regulation, in order to avoid making any undue or untimely payments or reimbursements that could later be subject to a financial correction.

(12) This Decision should also take into account the amounts that are still to be charged to the Member States as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013 in relation to the 2007–2013 programming period for the EAFRD.

(13) 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 accordance with Union rules,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Italian paying agency 'Agenzia della Regione Calabria per le Erogazioni in Agricoltura' and the Slovak paying agency 'Pôdohospodárska platobná agentúra' are hereby cleared as regards expenditure financed by the European Agricultural Fund for Rural Development (EAFRD), in respect of financial year 2020 and relating to the 2014–2022 programming period.

The amounts recoverable from or payable to Italy and Slovakia under each rural development programme pursuant to this Decision are set out in Annex I.

Article 2

The amounts to be charged to Italy and Slovakia, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013 relating to the 2014–2022 programming period and to the 2007–2013 programming period for the EAFRD, are set out in Annex II to this Decision.

Article 3

The reductions for non-compliance with the latest payment deadlines in accordance with Article 75(1) of Regulation (EU) No 1306/2013 under each rural development programme are set out in Annex III to this Decision.

(7) Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj).

Article 4

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 accordance with Union rules.

Article 5

This Decision is addressed to the Italian Republic and to the Slovak Republic.

Done at Brussels, 16 September 2025.

For the Commission
Christophe HANSEN
Member of the Commission

ANNEX I

Cleared EAFRD expenditure by Rural Development programme for financial year 2020

Amount to be recovered from or paid to the Member State per programme

Approved programmes with declared expenditure for EAFRD 2014–2020

(In Euro)

Member State	CCI	Expenditure 2020	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2020	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	
IT	2014IT06RDRP018	83 918 828,37	0,00	83 918 828,37	0,00	83 918 828,37	83 918 825,84	2,53
SK	2014SK06RDNP001	200 173 842,36	- 6 471 887,46	193 701 954,90	0,00	193 701 954,90	193 702 020,68	- 65,78

ANNEX II

Clearance of the Paying Agencies' accounts

Financial year 2020 – EAFRD

Corrections according to Article 54(2) of Regulation (EU) No 1306/2013

		Corrections Related to the 2014–2020 Programming Period		Corrections Related to the 2007–2013 Programming Period	
Member State	Cur-rency	In National currency	In EUR	In National currency	In EUR
IT	EUR	0,00	0,00	0,00	713 297,46
SK	EUR	0,00	0,00	0,00	540 117,61

ANNEX III

Clearance of the Paying Agencies' accounts

Financial year 2020 – EAFRD

Reductions due to payment deadlines per Rural Development programme for financial year 2020 in accordance with Article 75(1) of Regulation (EU) No 1306/2013

(In Euro)

Member State	CCI	Reductions for non-compliance with latest payment deadlines for FY 2020
IT	2014IT06RDRP018	0,00
SK	2014SK06RDNP001	0,00