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COMMISSION IMPLEMENTING DECISION (EU) 2026/1135

of 26 May 2026

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 2025

(notified under document C(2026) 3341)

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, and Article 104(1) thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Pursuant to 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 of the European Parliament and of the Council ([2]) 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 2025.

(2) Pursuant to Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128 ([4]), Article 2, Article 3(1), first subparagraph, Article 3(2), Article 4(1), point (b), Article 5, Article 6, Article 7, Articles 21 to 25, Article 27, Article 28, Article 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 2025.

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

([2]) 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 (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) 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.

(4) 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 2025, 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 2024 and 15 October 2025, in accordance with Article 11(1) of Implementing Regulation (EU) 2022/128.

(5) This Decision concerns the clearance of accounts of the paying agencies of Member States regarding expenditure within the CAP Strategic Plan financed by the EAFRD in the period 2023-2027 for the financial year 2025. Expenditure related to the last execution year (from 16 October 2024 to 31 December 2025) of the EAFRD 2014-2022 programming period will, in line with Article 37(1) of Regulation (EU) No 1306/2013, be subject to a clearance decision after 30 June 2026.

(6) 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). According to Article 35(2), third subparagraph, of that Implementing Regulation the Commission is to deduct that amount from or add it to the next intermediate payment.

(7) 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.

(8) 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.

(9) 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 [6], 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 2025. Those reductions may be examined, where appropriate, under conformity clearance proceedings pursuant to Article 55 of Regulation (EU) 2021/2116.

(10) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, in respect of debts arising from irregularities related to expenditure referred to in Article 104(1) of Regulation (EU) 2021/2116, 50 % of the financial consequences of the 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 should decide on the financial consequences of the non-recovery of irregularities older than four or eight years respectively.

[6] 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).

(11) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, in respect of debts arising from irregularities related to expenditure referred to in Article 104(1) of Regulation (EU) 2021/2116, on duly justified grounds, Member States 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 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 annual accounts 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.

(12) This Decision should also take into account the amounts that are still to be charged to the Member States in relation to the 2007-2013 and 2014-2022 programming periods for the EAFRD, for which Article 54(2) of Regulation (EU) No 1306/2013 continues to apply pursuant to Article 104(1), second subparagraph, point (c), of Regulation (EU) 2021/2116.

(13) 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 2025 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 amounts to be charged to the Member States, 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.

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 III 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 any measures necessary to implement annual performance clearance decisions that the Commission has taken 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, 26 May 2026.

For the Commission
Christophe HANSEN
Member of the Commission

ANNEX I

Cleared EAFRD expenditure by CAP Strategic Plan for financial year 2025

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 2025	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2025	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	429 827 366,11	0,00	429 827 366,11	0,00	429 827 366,11	429 827 366,11	0,00
BE	2023BE06AFSP001	40 922 031,08	0,00	40 922 031,08	0,00	40 922 031,08	40 921 509,88	521,20
BE	2023BE06AFSP002	22 888 803,27	0,00	22 888 803,27	0,00	22 888 803,27	22 864 545,83	24 257,44
BG	2023BG06AFSP001	49 777 581,77	0,00	49 777 581,77	0,00	49 777 581,77	49 052 621,59	724 960,18
CY	2023CY06AFSP001	16 180 532,04	0,00	16 180 532,04	0,00	16 180 532,04	16 180 532,04	0,00
CZ	2023CZ06AFSP001	197 384 860,76	0,00	197 384 860,76	0,00	197 384 860,76	197 387 776,51	- 2 915,75
DE	2023DE06AFSP001	852 673 326,33	0,00	852 673 326,33	0,00	852 673 326,33	852 921 439,18	- 248 112,85
DK	2023DK06AFSP001	70 611 053,19	0,00	70 611 053,19	0,00	70 611 053,19	70 611 053,17	0,02
EE	2023EE06AFSP001	34 514 938,00	0,00	34 514 938,00	0,00	34 514 938,00	34 515 716,57	- 778,57
ES	2023ES06AFSP001	497 519 923,98	0,00	497 519 923,98	0,00	497 519 923,98	497 802 644,49	- 282 720,51
FI	2023FI06AFSP001	292 835 758,52	0,00	292 835 758,52	0,00	292 835 758,52	292 836 589,83	- 831,31
FR	2023FR06AFSP001	1 273 396 936,26	0,00	1 273 396 936,26	0,00	1 273 396 936,26	1 273 360 922,78	36 013,48
EL	2023EL06AFSP001	158 091 443,09	0,00	158 091 443,09	0,00	158 091 443,09	158 103 790,14	- 12 347,05
HR	2023HR06AFSP001	147 115 122,10	0,00	147 115 122,10	0,00	147 115 122,10	147 115 125,56	- 3,46
HU	2023HU06AFSP001	286 092 696,89	0,00	286 092 696,89	0,00	286 092 696,89	286 092 733,37	- 36,48

(in euro)

Member State	CCI	Expenditure 2025	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2025	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
IE	2023IE06AFSP001	266 168 711,00	0,00	266 168 711,00	0,00	266 168 711,00	266 168 711,00	0,00
IT	2023IT06AFSP001	593 369 158,18	0,00	593 369 158,18	0,00	593 369 158,18	593 593 476,30	- 224 318,12
LT	2023LT06AFSP001	154 288 598,49	0,00	154 288 598,49	0,00	154 288 598,49	154 288 608,22	- 9,73
LU	2023LU06AFSP001	9 624 087,66	0,00	9 624 087,66	0,00	9 624 087,66	9 603 372,68	20 714,98
LV	2023LV06AFSP001	67 667 238,56	0,00	67 667 238,56	0,00	67 667 238,56	67 667 238,56	0,00
MT	2023MT06AFSP001	14 136 671,87	0,00	14 136 671,87	0,00	14 136 671,87	14 136 769,70	- 97,83
NL	2023NL06AFSP001	158 858 031,65	0,00	158 858 031,65	0,00	158 858 031,65	158 858 031,65	0,00
PL	2023PL06AFSP001	533 777 792,21	0,00	533 777 792,21	0,00	533 777 792,21	535 248 474,52	- 1 470 682,31
PT	2023PT06AFSP001	132 405 609,14	0,00	132 405 609,14	0,00	132 405 609,14	132 447 839,68	- 42 230,54
RO	2023RO06AFSP001	667 596 602,07	0,00	667 596 602,07	0,00	667 596 602,07	667 544 104,36	52 497,71
SE	2023SE06AFSP001	136 200 795,87	0,00	136 200 795,87	0,00	136 200 795,87	136 767 246,42	- 566 450,55
SI	2023SI06AFSP001	85 079 918,82	0,00	85 079 918,82	0,00	85 079 918,82	85 079 921,83	- 3,01
SK	2023SK06AFSP001	129 317 303,92	0,00	129 317 303,92	0,00	129 317 303,92	129 318 974,62	- 1 670,70

(*) Interim payments reimbursed to the Member State for the financial year include negative amounts declared in financial year 2025. These negative amounts have been offset against the quarterly payment to the Member States concerned.

ANNEX II

Clearance of the Paying Agencies' accounts

Financial year 2025 – EAFRD

		Corrections Related to the 2014-2020 Programming Period		Corrections Related to the 2007-2013 Programming Period	
Member State	Currency	In National currency	In Euro	In National currency	In Euro
AT	EUR	0,00	657,07	0,00	0,00
BE	EUR	0,00	12 728,94	0,00	2 054,14
BG	BGN	622 332,90	0,00	5 088 167,75	0,00
CY	EUR	0,00	0,00	0,00	0,00
CZ	CZK	72 748,68	0,00	6 356 407,29	0,00
DE	EUR	0,00	129 531,70	0,00	18 376,71
DK	DKK	0,00	0,00	0,00	0,00
EE	EUR	0,00	108 430,19	0,00	126 460,33
ES	EUR	0,00	1 156 004,22	0,00	12 991,51
FI	EUR	0,00	83 509,81	0,00	11 904,87
FR	EUR	0,00	300 648,66	0,00	71 538,82
EL	EUR	0,00	289 840,83	0,00	539 987,15
HR	EUR	0,00	196 436,34	0,00	0,00
HU	HUF	14 465 302,00	0,00	629 345 312,00	0,00
IE	EUR	0,00	14 406,32	0,00	0,00
IT	EUR	0,00	2 316 111,75	0,00	23 693 092,02
LT	EUR	0,00	3 453,72	0,00	1 306 195,50
LU	EUR	0,00	0,00	0,00	0,00
LV	EUR	0,00	72 531,04	0,00	0,00
MT	EUR	0,00	2 924,69	0,00	0,00
NL	EUR	0,00	0,00	0,00	0,00
PL	PLN	1 443 372,01	0,00	3 523 171,13	0,00
PT	EUR	0,00	679 136,85	0,00	2 314 488,13
RO	RON	1 968 527,66	0,00	30 133 504,28	0,00
SE	SEK	140 513,07	0,00	0,00	0,00
SI	EUR	0,00	2 244,99	0,00	290 930,37
SK	EUR	0,00	0,00	0,00	497 182,08

ANNEX III

Clearance of the Paying Agencies' accounts
Financial year 2025 – 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 FY2025
AT	2023AT06AFSP001	0,00
BE	2023BE06AFSP001	0,00
BE	2023BE06AFSP002	0,00
BG	2023BG06AFSP001	56 127,58
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	3 358 802,76
EL	2023EL06AFSP001	0,00
HR	2023HR06AFSP001	2 078 251,27
HU	2023HU06AFSP001	9 677 207,82
IE	2023IE06AFSP001	4 226 460,67
IT	2023IT06AFSP001	2 675 612,85
LT	2023LT06AFSP001	0,00
LU	2023LU06AFSP001	0,00
LV	2023LV06AFSP001	0,00
MT	2023MT06AFSP001	68 606,63
NL	2023NL06AFSP001	0,00
PL	2023PL06AFSP001	515 112,03
PT	2023PT06AFSP001	0,00
RO	2023RO06AFSP001	0,00
SE	2023SE06AFSP001	0,00
SI	2023SI06AFSP001	0,00
SK	2023SK06AFSP001	0,00