



2024/1433

28.5.2024

COMMISSION IMPLEMENTING DECISION (EU) 2024/1433

of 24 May 2024

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 2023

(notified under document C(2024) 3351)

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 2023, 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 2022 and 15 October 2023, 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.
- (6) 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,

⁽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).

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 2023 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 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 and 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 3

This Decision is addressed to the Member States.

Done at Brussels, 24 May 2024.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

ANNEX

Cleared EAFRD 2023-2027 expenditure by CAP Strategic Plan for Financial year 2023

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

Mem- ber State	CCI	Expenditure 2023	Correc- tions	Total	Non- reusable amounts	Accepted amount cleared for FY 2023	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	- 42 184,91	0,00	- 42 184,91	0,00	- 42 184,91	0,00	- 42 184,91
BE	2023BE06AFSP001	- 2 948,71	0,00	- 2 948,71	0,00	- 2 948,71	- 2 948,71	0,00
BE	2023BE06AFSP002	0,00	0,00	0,00	0,00	0,00	0,00	0,00
BG	2023BG06AFSP001	- 1 904 400,89	0,00	- 1 904 400,89	0,00	- 1 904 400,89	0,00	- 1 904 400,89
CY	2023CY06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
CZ	2023CZ06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
DE	2023DE06AFSP001	660 153,94	0,00	660 153,94	0,00	660 153,94	723 296,25	- 63 142,31
DK	2023DK06AFSP001	1 888 412,44	0,00	1 888 412,44	0,00	1 888 412,44	1 891 485,07	- 3 072,63
EE	2023EE06AFSP001	- 36 657,35	0,00	- 36 657,35	0,00	- 36 657,35	- 36 657,35	0,00
ES	2023ES06AFSP001	- 1 375 845,10	0,00	- 1 375 845,10	0,00	- 1 375 845,10	- 1 333 269,98	- 42 575,12
FI	2023FI06AFSP001	2 428 162,36	0,00	2 428 162,36	0,00	2 428 162,36	2 428 162,36	0,00
FR	2023FR06AFSP001	- 611 370,99	0,00	- 611 370,99	0,00	- 611 370,99	2 117,81	- 613 488,80
EL	2023EL06AFSP001	- 1 010 161,37	0,00	- 1 010 161,37	0,00	- 1 010 161,37	- 1 010 161,37	0,00
HR	2023HR06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
HU	2023HU06AFSP001	- 2 900 037,02	0,00	- 2 900 037,02	0,00	- 2 900 037,02	- 2 900 037,02	0,00
IE	2023IE06AFSP001	3 284 703,02	0,00	3 284 703,02	0,00	3 284 703,02	3 284 703,02	0,00
IT	2023IT06AFSP001	- 6 284 619,41	0,00	- 6 284 619,41	0,00	- 6 284 619,41	- 6 338 351,61	53 732,20
LT	2023LT06AFSP001	- 248 293,31	0,00	- 248 293,31	0,00	- 248 293,31	0,00	- 248 293,31
LU	2023LU06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
LV	2023LV06AFSP001	2 392 526,51	0,00	2 392 526,51	0,00	2 392 526,51	2 392 526,51	0,00
MT	2023MT06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
NL	2023NL06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
PL	2023PL06AFSP001	- 1 774 070,95	0,00	- 1 774 070,95	0,00	- 1 774 070,95	0,00	- 1 774 070,95
PT	2023PT06AFSP001	- 2 001 435,81	0,00	- 2 001 435,81	0,00	- 2 001 435,81	- 2 001 435,81	0,00
RO	2023RO06AFSP001	- 3 290 122,19	0,00	- 3 290 122,19	0,00	- 3 290 122,19	- 4 742 277,31	1 452 155,12
SE	2023SE06AFSP001	71 495,39	0,00	71 495,39	0,00	71 495,39	76 127,95	- 4 632,56
SI	2023SI06AFSP001	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SK	2023SK06AFSP001	- 88 779,57	0,00	- 88 779,57	0,00	- 88 779,57	- 88 779,57	0,00

(*) Interim payments reimbursed to the Member State for the financial year, include negative amounts declared in financial year 2023. These negative amounts have been, or will be offset against the quarterly payments to the Member States concerned.

(**) The amounts to be recovered from (-) or paid to (+) the Member States include the funds which are reusable by the Member State pursuant to Article 57 of Regulation (EU) 2021/2116.