



2024/2851

13.11.2024

COMMISSION IMPLEMENTING DECISION (EU) 2024/2851

of 11 November 2024

on the clearance of the accounts of the paying agencies of the United Kingdom concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) in the last execution year of the programming period 2014–2020 (16 October 2022–31 December 2023)

(notified under document C(2024) 7760)

(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⁽³⁾ ('Withdrawal Agreement'),

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 104(1), second subparagraph, point (a)(iv), 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 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⁽⁴⁾ for the last execution year.
- (2) In accordance with Article 64, second paragraph, point (a)(iv), of Commission Implementing Regulation (EU) 2022/128⁽⁵⁾, 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⁽⁶⁾ 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 last execution year.

⁽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⁾ OJ L 29, 31.1.2020, p. 7, ELI: http://data.europa.eu/eli/treaty/withd_2020/sign.

⁽⁴⁾ 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>).

⁽⁵⁾ 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⁾ 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) 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 last execution year.
- (4) In accordance with Article 40, second paragraph, point (a)(iv), of Commission Delegated Regulation (EU) 2022/127 ⁽⁷⁾, Article 5, 5a, Article 7(3) and (4), Article 10, Article 11(1), second subparagraph, Article 11(2), Article 12, Article 13 and Article 41(5) of Commission Delegated Regulation (EU) No 907/2014 ⁽⁸⁾ 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 last execution year.
- (5) 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.
- (6) In accordance with Article 37(1) of Regulation (EU) No 1306/2013, for the last execution year, the annual accounts are to be presented to the Commission no later than 6 months after the final eligibility date of expenditure as referred to in Article 65(2) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽⁹⁾, and are to cover the expenditure effected by the paying agency up to the last eligibility date of expenditure, which for the United Kingdom was 31 December 2023.
- (7) In accordance with Article 37(1) of Regulation (EU) No 1306/2013, after receiving the last annual progress report on the implementation of a rural development programme, the Commission is to pay the balance, subject to the availability of resources, on the basis of the financial plan in force, the annual accounts for the last execution year for the relevant rural development programme and of the corresponding clearance decision.
- (8) In accordance with Article 37(1) of Regulation (EU) No 1306/2013 the United Kingdom submitted to the Commission a complete set of accounts by 30 June 2024.
- (9) The Commission has checked the information submitted by the United Kingdom and has communicated the results of its checks to the United Kingdom, along with the amendments it proposed.
- (10) 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 accounts for the last execution year and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the accounts submitted.
- (11) Article 36(3), first subparagraph, point (b), of Regulation (EU) No 1306/2013 provides that interim payments are to be made without overrun of the total programmed EAFRD contribution. Pursuant to Article 23(2) of Implementing Regulation (EU) No 908/2014, where the combined total of declarations of expenditure exceeds the total programmed contribution for a measure, the amount to be paid is to be capped at the programmed amount for that measure, without prejudice to the ceiling provided for in Article 34(2) of Regulation (EU) No 1306/2013. The capped amount is to be subject to a later reimbursement by the Commission following the adoption of the amended financial plan, at the latest at the closure of the programming period.

⁽⁷⁾ 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).

⁽⁸⁾ Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing 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, securities and use of euro (OJ L 255, 28.8.2014, p. 18, ELI: http://data.europa.eu/eli/reg_del/2014/907/oj).

⁽⁹⁾ 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 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>).

- (12) 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 last execution year. Those reductions may be examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of Regulation (EU) No 1306/2013.
- (13) 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 United Kingdom's 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 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.
- (14) 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.
- (15) This Decision should also take into account the amounts that are still to be charged to the United Kingdom 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.
- (16) 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 expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) in respect of the last execution year and relating to the 2014-2020 programming period.

The amounts recoverable from, or payable to, the United Kingdom for the last execution year under each rural development programme pursuant to this Decision, are set out in Annex I to this Decision.

Article 2

The amounts to be charged to the United Kingdom, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013 relating to the 2014-2020 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.

Article 4

The final balances for the 2014-2020 rural development programmes for which all relevant annual accounts of the corresponding paying agencies have been cleared are set out in Annex IV to this Decision.

Article 5

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 6

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

Cleared EAFRD expenditure by Rural Development programme for the last execution year 16 October 2022 to 31 December 2023

Amount to be recovered from or paid to the United Kingdom per programme

Approved programmes with declared expenditure for EAFRD 2014-2020

(in Euro)

CCI	Expenditure 16 Oct 2022 - 31 Dec 2023	Corrections (*)	Total	Non-reusable amounts	Accepted amount cleared for 16 Oct 2022 - 31 Dec 2023	Interim payments reimbursed to the United Kingdom for 16 Oct 2022 - 31 Dec 2023 (**)	Amount to be recovered from (-) or paid to (+) the United Kingdom	Balance to be settled at closure of programming period due to 95% threshold reached (***)
	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi	
2014UK06RDRP001	121 830 155,77	- 3 734 783,73	118 095 372,04	0,00	118 095 372,04	125 353 576,36	- 7 258 204,32	126 819 864,44
2014UK06RDRP002	21 434 337,32	26 455,74	21 460 793,06	0,00	21 460 793,06	21 787 003,26	- 326 210,20	11 294 675,97
2014UK06RDRP003	26 660 633,95	- 6 531 408,70	20 129 225,25	0,00	20 129 225,25	27 893 955,35	- 7 764 730,10	26 731 708,08
2014UK06RDRP004	123 326 734,60	- 4 112 110,32	119 214 624,28	0,00	119 214 624,28	119 492 797,86	- 278 173,58	32 579 508,15

(*) Expenditure declared in the Annual Declarations for certain programmes triggers overruns at measure level. The capping of these overruns will be taken into account at the payment of the final balance (Annex IV).

(**) Interim payments reimbursed to the United Kingdom for the last execution year including clearing of pre-financing, include negative amounts declared in financial year 16 October 2022 to 31 December 2023. These negative amounts have been taken into account in the calculation of the final balance (Annex IV).

(***) Where payments have reached 95 % of the total EAFRD contribution for a rural development programme – Article 34(2) of Regulation (EU) No 1306/2013, the amounts have been taken into account in the calculation of the final balance (Annex IV).

ANNEX II

Clearance of the Paying Agencies' accounts**Last execution year 16 October 2022 to 31 December 2023 – EAFRD****Corrections in accordance with Article 54(2) of Regulation (EU) No 1306/2013**

Currency	Corrections Related to the 2014-2020 Programming Period		Corrections Related to the 2007-2013 Programming Period	
	In National currency	In Euro	In National currency	In Euro
GBP	21 574,31	0,00	20 161,06	0,00

ANNEX III

Clearance of the Paying Agencies' accounts

Last execution year 16 October 2022 to 31 December 2023 – EAFRD

Reductions due to payment deadlines per Rural Development programme for the last execution year 16 October 2022 to 31 December 2023 in accordance with Article 75(1) of Regulation (EU) No 1306/2013

(in Euro)

CCI	Reductions for non-compliance with latest payment deadlines for 16 October 2022 to 31 December 2023
2014UK06RDRP001	14 940,64
2014UK06RDRP002	35 957,09
2014UK06RDRP003	32 648,44
2014UK06RDRP004	0,00

ANNEX IV

Clearance of the Paying Agencies' accounts**Last execution year 16 October 2022 to 31 December 2023 – EAFRD****The final balances for the United Kingdom 2014-2020 rural development programmes for which all relevant annual accounts have been cleared**

Paying Agency	Programme	Final Balance in EUR
GB05	2014UK06RDRP002	10 999 215,10
GB06	2014UK06RDRP003	41 031 496,18
GB07	2014UK06RDRP004	32 579 508,15
GB09	2014UK06RDRP001	169 325 140,00