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**COMMISSION IMPLEMENTING DECISION (EU) 2025/972**

**of 23 May 2025**

**on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for the financial year 2024**

*(notified under document C(2025) 3167)*

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 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 Guarantee Fund (EAGF), in relation to expenditure incurred and payments made for the financial year 2024.

(2) Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128 ([3]) provides that 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 ([4]) continue to apply, as regards the EAGF, in relation to expenditure incurred and payments made for the financial year 2024.

(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 2024.

([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]) 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).
([4]) 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).

(4) Article 40, second paragraph, of Commission Delegated Regulation (EU) 2022/127 [5] provides that Article 5, Article 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 [6] continue to apply, as regards the EAGF, in relation to expenditure incurred and payments made for the financial year 2024.

(5) Pursuant to Article 51 of Regulation (EU) No 1306/2013 and 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 7 of Regulation (EU) No 1306/2013 and Article 9 of Regulation (EU) 2021/2116 prior to 31 May of the year following the budget year in question.

(6) In accordance with Article 35 of Regulation (EU) 2021/2116, the agricultural 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, 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 Implementing Regulation (EU) 2022/128.

(7) Article 33(2), first subparagraph, of Implementing Regulation (EU) No 908/2014 and Article 35(2), first subparagraph, of Implementing Regulation (EU) 2022/128 provide 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 Implementing Regulation (EU) No 908/2014 and in Article 35(1) of Implementing Regulation (EU) 2022/128, are to be established by deducting the monthly payments for the financial year concerned, from the expenditure recognised for that year, in accordance with Article 33(1) of Implementing Regulation (EU) No 908/2014 and Article 35(1) of Implementing Regulation (EU) 2022/128. The Commission is to deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.

(8) 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.

(9) 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.

(10) Pursuant to Article 41(1) of Regulation (EU) No 1306/2013 and Article 39(1) and (2) of Regulation (EU) 2021/2116, the Commission is to verify compliance by the Member States with the payment periods and financial ceilings laid down in Union legislation for the payment of aid to beneficiaries and to decide on possible reductions of monthly payments to the Member States.

(11) Pursuant to Article 40, first subparagraph, of Regulation (EU) No 1306/2013 and Article 38 of Regulation (EU) 2021/2116 in conjunction with Article 5(1) of Delegated Regulation (EU) No 907/2014 and Article 5(1) of Delegated Regulation (EU) 2022/127, respectively, where payments have been made after the latest possible date of payment, the Commission is to reduce the amount of the monthly payments granted to the Member States and adjust the financial impact of the reduction in proportion to the delay in payment by applying the different rates provided for in Article 5(2) and (3) of Delegated Regulation (EU) No 907/2014 and Article 5(2) and (3) of Delegated Regulation (EU) 2022/127. In accordance with Article 5(5), second subparagraph, of Delegated Regulation (EU) No 907/2014 and with Article 5(5), second subparagraph, of Delegated Regulation (EU) 2022/127, any overrun of

(5) 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).

(6) 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).

payment deadlines is to be taken into account, at the latest, in the accounts clearance decision. Some of the expenditure declared by certain Member States during the financial year 2024 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

(12) Regulation (EU) No 1307/2013 of the European Parliament and of the Council [7], continues to apply in respect of aid applications relating to claim years starting before 1 January 2023, pursuant to Article 154(2) of Regulation (EU) 2021/2115 of the European Parliament and of the Council [8]. Several Commission Regulations supplementing Regulation (EU) No 1307/2013 set financial ceilings for certain measures financed in respect of direct payments under the EAGF. Any overrun of such ceilings, after taking into account the linear reduction, the financial discipline and the reduction of payments laid down in Articles 7, 8 and 11, respectively, of Regulation (EU) No 1307/2013, gives rise to reductions of the monthly payments to be made to the Member State concerned pursuant to Article 41(1), second subparagraph, of Regulation (EU) No 1306/2013. Following a final assessment after submission of the annual accounts, any overruns of the ceilings detected and not deducted from the monthly payments should be taken into account in this Decision.

(13) Pursuant to Article 41 of Regulation (EU) No 1306/2013 and Article 39 of Regulation (EU) 2021/2116, the Commission has already reduced a number of monthly payments for the financial year 2024 due to expenditure not effected in accordance with Union rules. In this Decision, the Commission should consider such reduced amounts in order to avoid making any inappropriate, or untimely, payments or reimbursements which could later be subject to a financial correction. The amounts in question should be examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of Regulation (EU) No 1306/2013 and to Article 55 of Regulation (EU) 2021/2116

(14) The Commission has already reduced the relevant monthly payments for the financial year 2024 for the amounts due to the EAGF as a result of financial and conformity clearance decisions, pursuant to Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53 and 55 of Regulation (EU) 2021/2116 executed by the Commission in the financial year 2024. Any such amounts are considered in this Decision.

(15) 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 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 should 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.

(16) 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 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

[7] Regulation (EU) No 1307/2013 of the European Parliament and the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608, ELI: http://data.europa.eu/eli/reg/2013/1307/oj).

[8] Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

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.

(17) In accordance with Article 51 of Regulation (EU) No 1306/2013 and with Article 53 of Regulation (EU) 2021/2116, this Decision should be without prejudice to the decisions the Commission may take subsequently to exclude from Union financing expenditure pursuant to Article 52 of Regulation (EU) No 1306/2013 and Articles 54 and 55 of Regulation (EU) 2021/2116,

HAS ADOPTED THIS DECISION:

*Article 1*

The accounts of the Member States' paying agencies are hereby cleared as regards expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the financial year 2024.

The amounts recoverable from, or payable to, each Member State pursuant to this Decision, including those resulting from the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in Annexes I and II 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, 23 May 2025.

*For the Commission*
Christophe HANSEN
*Member of the Commission*

*ANNEX I*

**Clearance of the Paying Agencies' accounts**

**Financial year 2024**

**Amount to be recovered from or paid to the Member State**

| Member State | | 2024 - Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are | | Total a + b | Reductions and suspensions for the whole financial year (¹) | Amount to be charged in accordance with Article 54(2) of Regulation (EU) No 1306/2013 | Total including reductions and suspensions | Payments made to the Member State for the financial year | Amount to be recovered from (-) or paid to (+) the Member State (²) |
|---|---|---|---|---|---|---|---|---|---|
| | | cleared | disjoined | | | | | | |
| | | = expenditure / assigned revenue declared in the annual declaration | = total of the expenditure / assigned revenue in the monthly declarations | | | | | | |
| | | a | b | c=a+b | d | e | f=c+d+e | g | h=f-g |
| AT | EUR | 696 565 001,42 | 0,00 | 696 565 001,42 | 994 767,54 | - 1 249,82 | 697 558 519,14 | 697 559 768,96 | - 1 249,82 |
| BE | EUR | 553 789 267,80 | 0,00 | 553 789 267,80 | - 378 546,79 | - 712,96 | 553 410 008,05 | 555 112 173,33 | - 1 702 165,28 |
| BG | BGN | 0,00 | 0,00 | 0,00 | 0,00 | - 2 373,84 | - 2 373,84 | 0,00 | - 2 373,84 |
| BG | EUR | 831 485 950,98 | 0,00 | 831 485 950,98 | - 7 338 177,33 | 0,00 | 824 147 773,65 | 824 072 466,75 | 75 306,90 |
| CY | EUR | 51 421 473,92 | 0,00 | 51 421 473,92 | - 420 889,28 | 0,00 | 51 000 584,64 | 50 966 053,22 | 34 531,42 |
| CZ | CZK | 0,00 | 0,00 | 0,00 | 0,00 | - 6 066 994,45 | - 6 066 994,45 | 0,00 | - 6 066 994,45 |
| CZ | EUR | 841 755 023,99 | 0,00 | 841 755 023,99 | - 6 586 634,66 | 0,00 | 835 168 389,33 | 835 162 223,53 | 6 165,80 |
| DE | EUR | 4 482 474 369,03 | 0,00 | 4 482 474 369,03 | - 735 627,02 | - 127 844,49 | 4 481 610 897,52 | 4 482 069 049,38 | - 458 151,86 |
| DK | DKK | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| DK | EUR | 828 180 124,86 | 0,00 | 828 180 124,86 | - 2 505 738,30 | 0,00 | 825 674 386,56 | 825 664 394,95 | 9 991,61 |
| EE | EUR | 195 875 127,07 | 0,00 | 195 875 127,07 | - 979 787,87 | 0,00 | 194 895 339,20 | 194 873 329,16 | 22 010,04 |
| ES | EUR | 5 739 832 659,22 | 0,00 | 5 739 832 659,22 | - 79 833 500,17 | - 339 847,31 | 5 659 659 311,74 | 5 658 623 885,05 | 1 035 426,69 |
| FI | EUR | 529 451 605,11 | 0,00 | 529 451 605,11 | - 171 237,27 | - 25 137,06 | 529 255 230,78 | 529 277 936,12 | - 22 705,34 |
| FR | EUR | 7 408 295 093,00 | 0,00 | 7 408 295 093,00 | - 75 214 939,35 | - 153 763,59 | 7 332 926 390,06 | 7 335 636 287,96 | - 2 709 897,90 |
| EL | EUR | 1 924 234 937,08 | 0,00 | 1 924 234 937,08 | - 32 408 441,27 | - 330 284,96 | 1 891 496 210,85 | 1 902 226 963,94 | - 10 730 753,09 |
| HR | EUR | 380 706 854,55 | 0,00 | 380 706 854,55 | - 8 684 204,31 | - 17 188,53 | 372 005 461,71 | 371 808 187,11 | 197 274,60 |

| Member State | | 2024 - Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are: cleared | disjoined | Total a + b | Reductions and suspensions for the whole financial year [1] | Amount to be charged in accordance with Article 54(2) of Regulation (EU) No 1306/2013 | Total including reductions and suspensions | Payments made to the Member State for the financial year | Amount to be recovered from (-) or paid to (+) the Member State [2] |
|---|---|---|---|---|---|---|---|---|---|
| | | = expenditure / assigned revenue declared in the annual declaration | = total of the expenditure / assigned revenue in the monthly declarations | | | | | | |
| | | a | b | c=a+b | d | e | f=c+d+e | g | h=f-g |
| HU | EUR | 1 383 976 095,60 | 0,00 | 1 383 976 095,60 | - 7 670 199,90 | 0,00 | 1 376 305 895,70 | 1 376 356 298,97 | - 50 403,27 |
| HU | HUF | 0,00 | 0,00 | 0,00 | 0,00 | - 45 707 987,00 | - 45 707 987,00 | 0,00 | - 45 707 987,00 |
| IE | EUR | 1 192 122 143,92 | 0,00 | 1 192 122 143,92 | - 2 084 482,60 | - 2 428,52 | 1 190 035 232,80 | 1 188 889 885,20 | 1 145 347,60 |
| IT | EUR | 4 107 883 194,34 | 0,00 | 4 107 883 194,34 | - 42 222 430,09 | - 3 010 533,40 | 4 062 650 230,85 | 4 074 933 568,17 | - 12 283 337,32 |
| LT | EUR | 588 647 735,15 | 0,00 | 588 647 735,15 | - 5 578 381,94 | - 1 313,60 | 583 068 039,61 | 583 069 353,21 | - 1 313,60 |
| LU | EUR | 31 462 153,17 | 0,00 | 31 462 153,17 | 50 566,72 | 0,00 | 31 512 719,89 | 31 492 387,65 | 20 332,24 |
| LV | EUR | 338 523 858,99 | 0,00 | 338 523 858,99 | - 5 763,41 | - 1 588,29 | 338 516 507,29 | 338 518 095,58 | - 1 588,29 |
| MT | EUR | 10 121 490,08 | 0,00 | 10 121 490,08 | - 324 309,63 | 0,00 | 9 797 180,45 | 9 797 177,40 | 3,05 |
| NL | EUR | 747 093 956,37 | 0,00 | 747 093 956,37 | - 22 504 736,93 | - 4 889,62 | 724 584 329,82 | 724 667 434,10 | - 83 104,28 |
| PL | EUR | 3 461 737 961,80 | 0,00 | 3 461 737 961,80 | - 1 318 807,21 | 0,00 | 3 460 419 154,59 | 3 460 445 279,99 | - 26 125,40 |
| PL | PLN | 0,00 | 0,00 | 0,00 | 0,00 | - 4 708 511,63 | - 4 708 511,63 | 0,00 | - 4 708 511,63 |
| PT | EUR | 864 560 699,11 | 0,00 | 864 560 699,11 | - 34 017 288,50 | - 147 306,92 | 830 396 103,69 | 831 160 474,30 | - 764 370,61 |
| RO | EUR | 1 964 397 334,11 | 0,00 | 1 964 397 334,11 | - 82 392 071,80 | 0,00 | 1 882 005 262,31 | 1 882 181 707,49 | - 176 445,18 |
| RO | RON | 0,00 | 0,00 | 0,00 | 0,00 | - 3 238 745,29 | - 3 238 745,29 | 0,00 | - 3 238 745,29 |
| SE | EUR | 702 105 230,79 | 0,00 | 702 105 230,79 | - 374 711,81 | 0,00 | 701 730 518,98 | 701 726 652,57 | 3 866,41 |
| SE | SEK | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| SI | EUR | 144 810 799,94 | 0,00 | 144 810 799,94 | 0,00 | 0,00 | 144 810 799,94 | 144 810 799,94 | 0,00 |
| SK | EUR | 407 254 054,62 | 0,00 | 407 254 054,62 | - 380 686,22 | - 247 925,07 | 406 625 443,33 | 407 315 696,94 | - 690 253,61 |

| Member State | | Expenditure [3] | Assigned revenue [3] | Article 54(2) (=e) | Total (=h) |
|---|---|---|---|---|---|
| | | 08 02 06 01 | 6200 | 6200 | |
| | | i | j | k | l=i+j+k |
| AT | EUR | 0,00 | 0,00 | - 1 249,82 | - 1 249,82 |
| BE | EUR | 0,00 | - 1 701 452,32 | - 712,96 | - 1 702 165,28 |
| BG | BGN | 0,00 | 0,00 | - 2 373,84 | - 2 373,84 |
| BG | EUR | 75 306,90 | 0,00 | 0,00 | 75 306,90 |
| CY | EUR | 46 988,56 | - 12 457,14 | 0,00 | 34 531,42 |
| CZ | CZK | 0,00 | 0,00 | - 6 066 994,45 | - 6 066 994,45 |
| CZ | EUR | 6 165,80 | 0,00 | 0,00 | 6 165,80 |
| DE | EUR | 0,00 | - 330 307,37 | - 127 844,49 | - 458 151,86 |
| DK | DKK | 0,00 | 0,00 | 0,00 | 0,00 |
| DK | EUR | 9 991,61 | 0,00 | 0,00 | 9 991,61 |
| EE | EUR | 22 010,04 | 0,00 | 0,00 | 22 010,04 |
| ES | EUR | 1 409 290,03 | - 34 016,03 | - 339 847,31 | 1 035 426,69 |
| FI | EUR | 46 781,65 | - 44 349,93 | - 25 137,06 | - 22 705,34 |
| FR | EUR | 0,00 | - 2 556 134,31 | - 153 763,59 | - 2 709 897,90 |
| EL | EUR | 0,00 | - 10 400 468,13 | - 330 284,96 | - 10 730 753,09 |
| HR | EUR | 257 773,69 | - 43 310,56 | - 17 188,53 | 197 274,60 |
| HU | EUR | 0,00 | - 50 403,27 | 0,00 | - 50 403,27 |
| HU | HUF | 0,00 | 0,00 | - 45 707 987,00 | - 45 707 987,00 |
| IE | EUR | 1 147 776,12 | 0,00 | - 2 428,52 | 1 145 347,60 |
| IT | EUR | 0,00 | - 9 272 803,92 | - 3 010 533,40 | - 12 283 337,32 |
| LT | EUR | 0,00 | 0,00 | - 1 313,60 | - 1 313,60 |
| LU | EUR | 20 332,24 | 0,00 | 0,00 | 20 332,24 |
| LV | EUR | 0,00 | 0,00 | - 1 588,29 | - 1 588,29 |
| MT | EUR | 3,05 | 0,00 | 0,00 | 3,05 |
| NL | EUR | 0,00 | - 78 214,66 | - 4 889,62 | - 83 104,28 |
| PL | EUR | 0,00 | - 26 125,40 | 0,00 | - 26 125,40 |

| Member State | | Expenditure ([3]) | Assigned revenue ([3]) | Article 54(2) (=e) | Total (=h) |
|---|---|---|---|---|---|
| | | 08 02 06 01 | 6200 | 6200 | |
| | | i | j | k | l=i+j+k |
| PL | PLN | 0,00 | 0,00 | - 4 708 511,63 | - 4 708 511,63 |
| PT | EUR | 0,00 | - 617 063,69 | - 147 306,92 | - 764 370,61 |
| RO | EUR | 0,00 | - 176 445,18 | 0,00 | - 176 445,18 |
| RO | RON | 0,00 | 0,00 | - 3 238 745,29 | - 3 238 745,29 |
| SE | EUR | 12 981,47 | - 9 115,06 | 0,00 | 3 866,41 |
| SE | SEK | 0,00 | 0,00 | 0,00 | 0,00 |
| SI | EUR | 0,00 | 0,00 | 0,00 | 0,00 |
| SK | EUR | 0,00 | - 442 328,54 | - 247 925,07 | - 690 253,61 |

([1]) The reductions and suspensions are those taken into account in the payment system, to which are added in particular the corrections for the non respect of payment deadlines and other reductions referred to in Article 41 of Regulation (EU) No 1306/2013 and Articles 39-42 of Regulation (EU) No 2021/2116.
([2]) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is, the total of the annual declaration for the expenditure cleared and the total of the monthly payments made for the cleared expenditure. Applicable exchange rate in accordance with Article 12(3) of Regulation (EU) 2022/127.
([3]) BL 08 02 06 01 shall be split between the negative corrections which become assigned revenue in BL 62 00 and the positive ones in favour of MS which shall now be included on the expenditure side 08 02 06 01 as referred to in Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) No 2021/2116.
NB: Nomenclature 2025 : 08 02 06 01 , 6200

*ANNEX II*

**Clearance of the Paying Agencies' accounts**

**Financial year 2024 - EAGF**

**Corrections in accordance with Article 54(2) of Regulation (EU) No 1306/2013** (*)

| Member State | Currency | In National currency | In Euro |
|---|---|---|---|
| CY | EUR | 0,00 | 0,00 |
| CZ | CZK | 0,00 | 0,00 |
| ES | EUR | 0,00 | 0,00 |
| HU | HUF | 0,00 | 0,00 |
| LT | EUR | 0,00 | 0,00 |
| LV | EUR | 0,00 | 0,00 |
| MT | EUR | 0,00 | 0,00 |
| PL | PLN | 112 564,14 | 0,00 |
| SI | EUR | 0,00 | 0,00 |
| SK | EUR | 0,00 | 0,00 |
| | | | |

(*) Amounts 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 Temporary Rural Development Instrument (TRDI) funded by the European Agricultural Guidance and Guarantee Fund (EAGGF) (Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation (EC) No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJL 5, 9.1.2004, p. 36)).