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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	21 January 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.:	C(2026) 266 final
Subject:	COMMISSION DELEGATED REGULATION (EU) .../... of 21.1.2026 amending Delegated Regulation (EU) 2022/127 as regards the annual performance clearance

Delegations will find attached document C(2026) 266 final.

Encl.: C(2026) 266 final



Brussels, 21.1.2026
C(2026) 266 final

COMMISSION DELEGATED REGULATION (EU) .../...

of 21.1.2026

**amending Delegated Regulation (EU) 2022/127 as regards the annual performance
clearance**

EXPLANATORY MEMORANDUM

1. CONTENT OF THE DELEGATED ACT

Commission Delegated Regulation (EU) 2022/127 supplements Regulation (EU) 2021/2116 with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro.

The purpose of the current amendment to Commission Delegated Regulation (EU) 2022/127 is to ensure its alignment with Regulation (EU) 2021/2116. The alignment concerns the discontinuation of the annual performance clearance procedure.

Compliance with the digital principle: there is no digital relevance since the purpose of the act is not to introduce new provisions, but to discontinue a procedure that is already in place in the Member States.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

Consultations, involving experts from all the 27 Member States have been carried out within the Expert Group for Horizontal Questions concerning the CAP. A written communication to the members of the Expert group was sent on Tuesday, 30 September 2025 allowing for a full presentation of the Commission's draft provision and the context of the proposal. Feedback was provided by experts from eight Member States, four of them indicating that they support the proposal, or they have no comments. One expert proposed to be clearly indicated that the regulation should enter into force as soon as possible and should apply from financial year 2025. The Commission, considering that the regulation might not be in force by 15 February 2026, to be applicable for financial year 2025, will include the retroactivity provisions in the draft regulation, if necessary. The comments received from experts in three other Member States are not linked to the amendments introduced in the regulation.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The act discontinues the annual performance clearance exercise for Member States, as indicated in the amendment to the 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.

4. BUDGETARY IMPLICATIONS

The amendment will have no financial impact for the Union budget.

COMMISSION DELEGATED REGULATION (EU) .../...

of 21.1.2026

amending Delegated Regulation (EU) 2022/127 as regards the annual performance clearance

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 1306/2013¹, and in particular Article 11(1), Article 38(2) and Article 40(3) thereof,

Having regard to Regulation (EU) 2025/2649 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2021/2115 as regards the conditionality system, types of intervention in the form of direct payment, types of intervention in certain sectors and rural development and annual performance reports and Regulation (EU) 2021/2116 as regards suspensions of payments, annual performance clearance and controls and penalties², and in particular Article 3(3) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2022/127³ supplements Regulation (EU) 2021/2116 with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro.
- (2) Regulation (EU) 2025/2649 of the European Parliament and of the Council deletes Article 54 of Regulation (EU) 2021/2116, which provides for the annual performance clearance.
- (3) References to the annual performance clearance should therefore be deleted from Delegated Regulation (EU) 2022/127,

HAS ADOPTED THIS REGULATION:

Article 1

Delegated Regulation (EU) 2022/127 is amended as follows:

- (1) in Article 2(2), point (b) is replaced by the following:

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

² OJ L, 2025/2649, 31.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2649/oj>.

³ 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).

‘the annual performance report referred to in Article 134 of Regulation (EU) 2021/2115 is covered by the scope of the opinion referred to in Article 12(2) of Regulation (EU) 2021/2116 and its transmission is accompanied by a management declaration covering the compilation of the entire report;’

(2) in Article 5, paragraph 6 is replaced by the following:

‘the reductions referred to in this Article shall be applied without prejudice to the subsequent decision on the conformity procedure, referred to in Article 55 of Regulation (EU) 2021/2116.’

(3) Article 11 is deleted.

(4) Article 13 is deleted.

(5) in Annex I, point 1 (A) (iv) is replaced by the following:

‘(iv) as regards the types of intervention referred to in Regulation (EU) 2021/2115, the paying agency’s organisational structure shall also ensure the execution of the performance reporting on output indicators and on result indicators for the multiannual performance monitoring referred to in Article 134 of Regulation (EU) 2021/2115, demonstrating that Article 37 of Regulation (EU) 2021/2116 is complied with’.

Article 2

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21.1.2026

For the Commission
The President
Ursula VON DER LEYEN