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COVER NOTE

From:	European Court of Auditors
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Subject:	Proposals for a regulation of the European Parliament and of the Council establishing the conditions for the implementation of the Union support to the Common Agriculture Policy for the period from 2028 to 2034 and a regulation amending Regulation (EU) No 1308/2013 as regards the school fruit, vegetables and milk scheme ('EU school scheme'), sectoral interventions, [..], rules on the availability of supplies in time of emergencies and severe crisis and securities *- Opinion of the European Court of Auditors*

Delegations will find attached the opinion[1] adopted by the European Court of Auditors on the above proposals.

Other language versions, if needed, are available on the following website:

https://www.eca.europa.eu/en/publications/OP-2026-05.

1 https://www.eca.europa.eu/en/publications/OP-2026-05

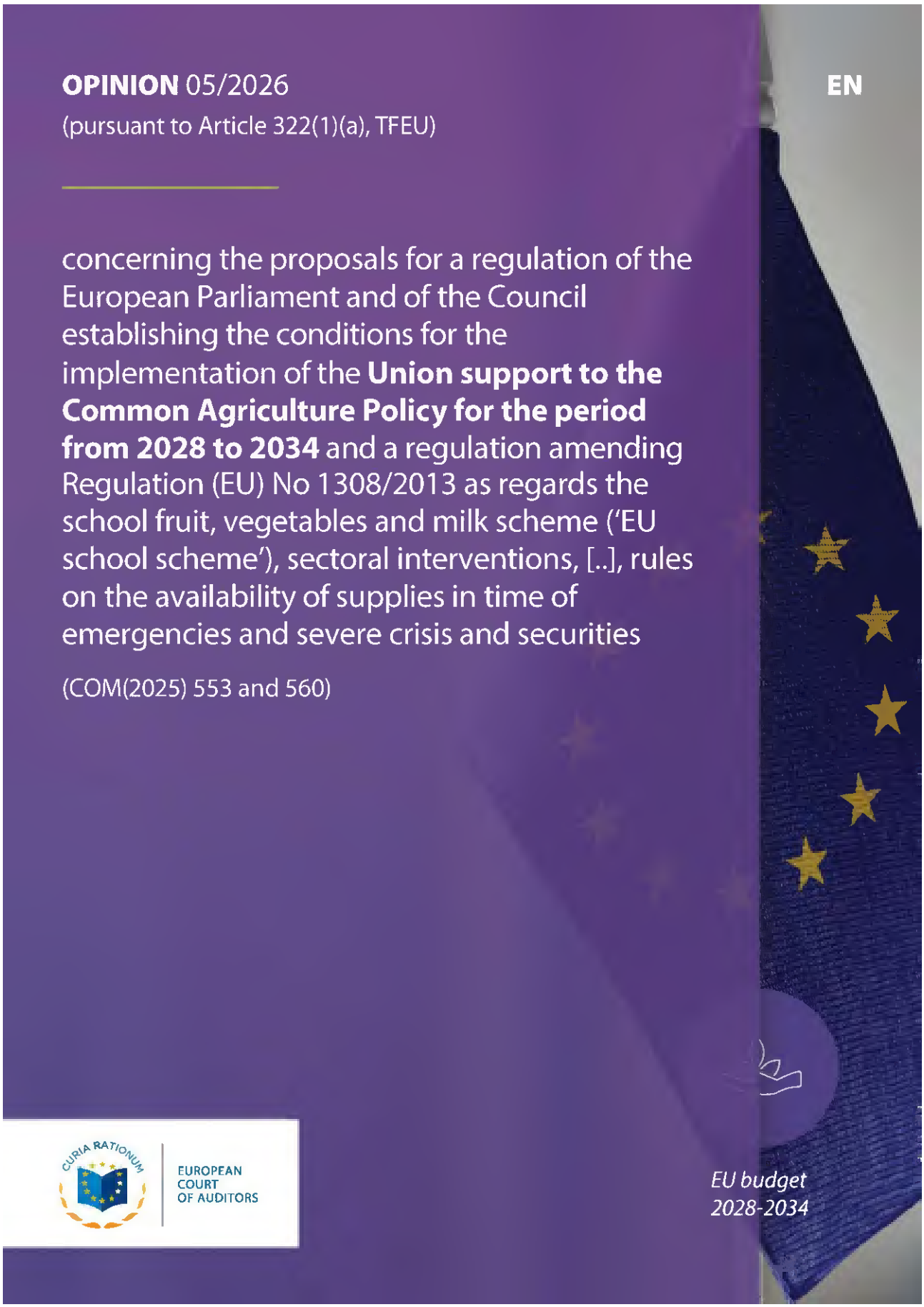
OPINION 05/2026

(pursuant to Article 322(1)(a), TFEU)

EN

concerning the proposals for a regulation of the European Parliament and of the Council establishing the conditions for the implementation of the **Union support to the Common Agriculture Policy for the period from 2028 to 2034** and a regulation amending Regulation (EU) No 1308/2013 as regards the school fruit, vegetables and milk scheme ('EU school scheme'), sectoral interventions, [..], rules on the availability of supplies in time of emergencies and severe crisis and securities

(COM(2025) 553 and 560)



EUROPEAN COURT OF AUDITORS

EU budget 2028-2034

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Introduction

Why we provide this opinion

Legal basis

01 On 16 July 2025, as part of the package of legislation for the 2028-2034 MFF, the European Commission presented proposals for:

- a regulation establishing the conditions for the implementation of the Union support to the Common Agriculture Policy (CAP) for the period 2028-2034[1] (CAP proposal) and
- a regulation amending Regulation EU No 1308/2013 as regards the school fruit, vegetables and milk scheme ('EU school scheme'), sectoral interventions, the creation of a protein sector, requirements for hemp, the possibility for marketing standards for cheese, protein crops and meat, application of additional import duties, rules on the availability of supplies in time of emergencies and severe crisis and securities (CMO proposal)[2].

02 On 6 October 2025, the Council of the European Union and, on 17 December 2025, the European Parliament consulted the European Court of Auditors, requesting it to issue its opinion on the CAP proposal, which includes references to the CMO proposal regarding sectoral interventions and the EU school scheme.

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[1] COM(2025) 560.

[2] COM(2025) 553.

03 In accordance with our institutional mandate (Article 322(1)(a) TFEU), we are providing this opinion to support the legislative process through observations concerning the design, financial implementation, control environment and potential risks of the proposed changes to the CAP. ***Annex I*** lists the ECA publications that are referenced in this opinion.

Context

04 Under the 2021-2027 MFF, the CAP regulates the EU's single biggest spending programme and nearly all EU public expenditure on agriculture. The Commission is proposing not to have a specific fund for agriculture for the first time since the CAP was established in 1962. The CAP would be part of a new 'European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034' ('the Fund') that brings together the funding for all policies with pre-allocated national financial envelopes under shared management. Those policies would be implemented through National and Regional Partnership (NRP) plans under the Fund.

05 The Commission presents provisions for the 2028-2034 CAP in several legislative proposals (***Annex III***). For example, the CAP and CMO proposals set out the conditions for implementing the main CAP interventions to be included in NRP plans. The Fund proposal includes provisions on policy objectives, NRP plan requirements, governance arrangements, and management and financial rules for the CAP interventions and other measures under shared management. The proposal on the Performance framework integrates the CAP's arrangements into a single new system for tracking expenditure and monitoring the performance of the EU budget.

06 The overall effect of these proposals would be to integrate a modified version of the 2023-2027 CAP delivery model into a wider framework for EU funds under shared management. The CAP-related provisions of the proposals also aim to ensure that the priorities and issues identified in the Commission's Vision for Agriculture and Food[3] are reflected in the NRP plans.

07 In November 2025, there was a meeting between the Presidents of the Parliament and the Commission and the Council Presidency, as per Article 324 of TFEU[4], which agreed to move

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[3] COM(2025) 75.

[4] Speech by the President of the Commission at the EP plenary on 12 November 2025. EP Briefing: Debate on architecture and governance of 2028-2034 budget, 12-13 November 2025.

certain provisions from the Fund proposal to the CAP proposal. This agreement (the 'interinstitutional accord') is still to be implemented by the Council Presidency.

08 This opinion assesses the CAP proposal, some relevant provisions of the CMO proposal, as well as the CAP-related elements in the Fund proposal. We highlight in the text those provisions of the Fund proposal which were agreed to be moved to the CAP regulation (paragraph ***07***).

Main messages

09 In our opinion, we have identified a number of main messages. These are listed below in *Box 1* and further developed in the following sub-sections.

Box 1

Main messages of the Opinion

- Complicated planning arrangements, combined with a more complex CAP legal architecture risk creating uncertainty for member states, reducing predictability for beneficiaries and delaying delivery of funds, and may ultimately undermine the Commission's stated goal of simplification.
- The greater flexibility granted to member states, while allowing for a more tailored approach, should not put at risk the 'common' elements of the CAP, as that could lead to an uneven playing field for farmers and negatively affect fair competition and the functioning of the internal market. To mitigate this risk the Commission will need to play its strengthened steering role effectively.
- Further uncertainty may stem from the fact that the overall amount of CAP funding will only be known after the NRP plans have been adopted. For beneficiaries, this may create unpredictability at the planning stage about the funding on which they could count. It may also be challenging to compare the CAP spending under the 2021-2027 MFF with the potential allocation under the next MFF.
- The lack of clarity about which CAP interventions should be based on outputs and which on milestones and targets creates uncertainty, and may lead to inconsistency between member states. We consider that accountability and traceability should also be ensured where interventions are based on milestones and targets. Traceability from accounts to beneficiaries is a necessary condition for the ECA to exercise its mandate.
- The interinstitutional accord (Article 324 TFEU) to move provisions relating to agriculture and rural development from the Fund into the CAP regulation is welcome. In our view, the co-legislators could consider moving other relevant provisions, with a view to further reinforcing the completeness and the common character of the CAP.

EU added value

10 We note that none of the legislative proposals presented in July 2025 provide a general definition of EU added value to be applied to EU spending programmes, which in our view is a missed opportunity[5]. The Fund proposal[6] states that grouping all national pre-allocated envelopes under a single EU fund addressing specific challenges will guide member states to spend where it matters and can bring the highest EU added value.

11 In our view, the EU added value of CAP spending depends on it being used to fund interventions that address EU-wide challenges which could not be addressed as effectively by national funding alone. The main challenges include ensuring[7]:

- a system of fair competition and consistent rules for farmers in an open single market;
- a common framework for agricultural support that does not distort or fragment the internal market, and a strategic use of financial resources focused on ensuring fair income for farmers;
- a strengthened and guaranteed food-security system, even in the event of crises;
- a coordinated protection of the environment, climate and biodiversity, and of know-how in the area of food supplies.

12 CAP interventions should contribute to achieving the policy's objectives and be set out in a dedicated chapter of the NRP plans. The key element of the Fund proposal is to give member states more responsibility for designing their interventions in such a way as to focus spending on the specific challenges faced by their agriculture sectors. This means that the EU added value of the CAP will largely depend on how member states choose to exercise their flexibility. The Commission would need to effectively steer those choices so as to ensure a common, coherent and coordinated approach to addressing priorities and allocating financial resources in NRP plans.

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5 Review 03/2025, Box 1.

6 Explanatory Memorandum and recitals (7) and (10).

7 Special report 23/2019, special report 16/2021, special report 09/2023, and special report 20/2024.

Aligning spending objectives with EU-wide policy priorities

13 The spending objectives for the CAP are included in the Fund proposal. We consider that the general objectives in Article 2 of the Fund proposal are aligned with those set out in Title III TFEU. We also note that the specific objectives of CAP support (Article 3 of the Fund proposal) are aligned with the priority areas identified in the Commission's Vision for Agriculture and Food, which aim to make the sector more attractive to farmers, competitive, resilient, sustainable, and conducive to ensuring vibrant rural areas[8].

14 The key means proposed to address these priorities through CAP spending are:

- revamping the 'green architecture' of the CAP to provide more rewards and fewer requirements with respect to activities contributing to agri-environment and climate goals (paragraphs ***46-51***);
- providing more scope for member states to target the main CAP interventions on the groups of farmers, types of farming and geographical areas that need it most (paragraphs ***52*** and ***56***);
- coordinating support for young farmers by introducing a 'starter pack' as part of national Generational Renewal Strategies (paragraph ***72***).

15 The member states and the Commission will be jointly responsible for identifying the challenges relating to the specific CAP objectives and priorities that member states should address in their plans when preparing and amending NRP plans. The CAP and Fund proposals aim to provide member states with flexibility in setting the results to be achieved and funds to be allocated in their plans without giving any specific targets to the CAP.

16 While we note the proposed strengthening of the Commission's role in steering the CAP[9], it is not clear on what basis the Commission should exercise its power to make national recommendations (paragraph ***45***). In our view, there is scope to make more use of indicative targets to guide member states' planning and provide a basis for Commission recommendations so as to ensure that spending objectives are aligned with EU-wide CAP priorities. In this context, we note that member states are invited to dedicate at least 6 % of their agricultural ringfenced amount to the Generational renewal strategy[10].

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[8] COM(2025) 75.

[9] Article 22(2)(b) of the Fund proposal and Article 2 of the CAP proposal.

[10] COM(2025) 872.

Allocation of financial resources

17 The proposed 2028-2034 MFF marks a major structural change in CAP funding. The Fund proposal will remove the CAP's traditional 'two-pillar structure', distinguishing support for farmers and food production (pillar I - EAGF) from support for rural development (pillar II - EAFRD). Under the Fund proposal, all types of intervention previously funded by the EAGF or EAFRD will be included in the NRP plans. Three interventions not included in 2023-2027 CAP strategic plans (the EU school scheme, outermost regions, and small Aegean islands) and two new interventions (farm relief services and crisis payments) will also be included in the NRP plans. ***Figure 2*** in ***Annex III*** provides an overview of the structural changes in CAP funding.

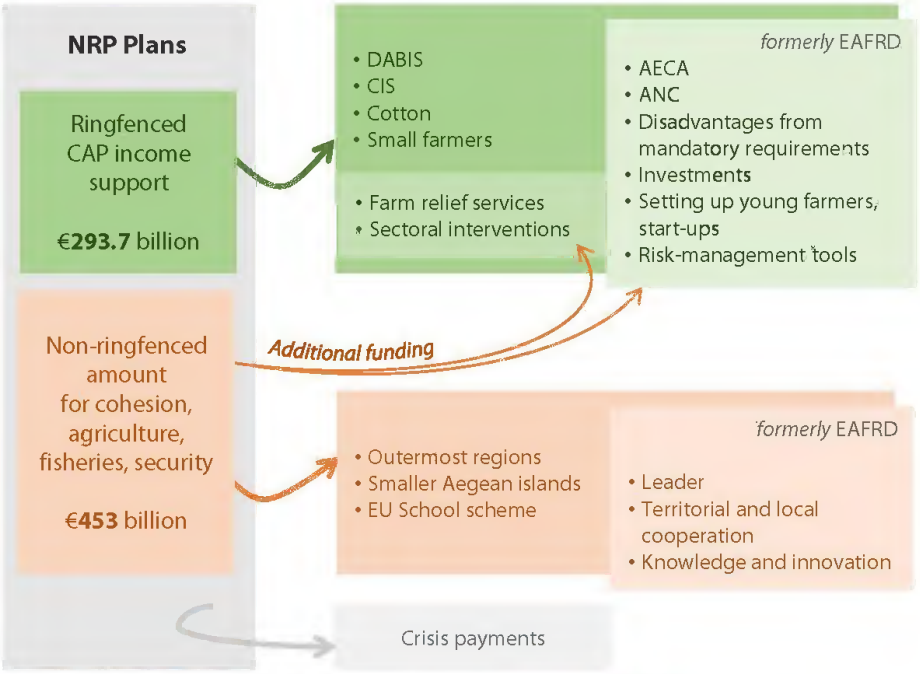
18 Under the 2021-2027 MFF, the ceiling for the EAGF, which covered income support and sectoral interventions, was €291.1 billion (in current prices). The Fund proposal would establish a minimum budget allocation of €293.7 billion[11] in current prices (€259.2 billion in 2025 prices) for CAP income support interventions for farmers (the 'ringfenced' amount). We note that this ringfenced amount would need to cover not only income support and sectoral interventions but also most former EAFRD interventions[12]. Other CAP interventions, such as LEADER, support for the outermost regions (POSEI), and the EU school scheme, would be funded from the non-ringfenced amount. Member states may also allocate additional funding to most ringfenced interventions from the non-ringfenced amount[13] (***Figure 1***).

[11] Article 10(2)(a)(ii) of the Fund proposal less the €2.0 billion ringfenced amount for the Common Fisheries Policy.

[12] Articles 70-72 and 75-76 of Regulation 2021/2115.

[13] Member States allocation, Factsheet EC (July 2025), and The CAP within the NRPP Fund 2028-2034, Factsheet EC (September 2025).

Figure 1 | The CAP within the NRP plans (in current prices)



Source: ECA, based on Article 10 of Fund proposal and the Commission factsheet.

19 These changes make it difficult to compare overall CAP spending under the 2021-2027 MFF with the spending proposed for the 2028-2034 MFF, furthermore the planned CAP spending will only be known when the NRP plans have been adopted by the Council. We note that, following the meeting of the Presidents of the Parliament and the Commission and the Council Presidency in November 2025, a 'rural target' of 10 % of the non-ringfenced amount (at least €48.7 billion in current prices) for rural territorial actions was proposed in order to guide member states' allocation of financial resources. We also note that, in the context of the EU-Mercosur agreement, the Commission has proposed member states to have access to about €45 billion in current prices from the flexibility amount[14] as from 2028, in order to address the need of farmers and rural communities.

20 Although the two-pillar structure has been removed, the distinction between fully financed and co-financed interventions remains. Article 20(4) of the Fund proposal sets out that four types of interventions (DABIS, CIS, cotton and small farmers payments) will be funded 100 % by the EU budget. A minimum national contribution of 30 % of total eligible public expenditure is required for all other ringfenced interventions (these are mainly rural development measures and sectoral interventions in the current CAP) and the EU school

[14] Article 14(2) of the Fund proposal.

scheme[15]. Article 20 of the Fund proposal also introduces a new requirement for the CAP to apply minimum national contribution rates differentiated by type of region (***Figure 2***), for all the non-ringfenced CAP interventions, except for the EU school scheme, and for any funding for income support above the ringfenced amount.

21 For CAP interventions that require a national contribution, a different basis for calculating the contribution applies depending on whether financing comes from the CAP ringfenced or non-ringfenced amount. For the former, the national contribution is calculated as a share of public expenditure, while for the latter it is based on estimated costs, which adds complexity.

22 Another factor affecting the allocation of financial resources is whether interventions are mandatory or voluntary for member states. Member states' plans will be required to include and co-finance some interventions not covered by the ringfenced amount, while other interventions covered by the ringfenced amount will be voluntary. ***Figure 2*** provides an overview of the contribution rates for interventions and shows whether they are mandatory or voluntary.

[15] Article 35(4), (6) and (8) of the Fund proposal.

Figure 2 | The characteristics of proposed CAP interventions*

	Contribution rates	Types of intervention	Mandatory	Voluntary
Ringfencing € 293.7 billion	100 % EU	(a) Degressive area-based income support (DABIS)	✓	
		(b) Coupled income support (CIS)	✓	
		(c) Cotton payment: BG, EL, ES, PT	✓	
		(g) Payment for small farmers	✓	
	At least 30 % of national contribution within the ringfenced amount	(d) Payment for natural and other area-specific constraints (ANC)	✓	
		(e) Support for disadvantages resulting from certain mandatory requirements		✓
	Minimum national contribution for the additional funding from non-ringfenced amount: • 15 % for less developed regions • 40 % for transition regions • 60 % for more developed regions	(f) Agri-environmental and climate action (AECA)	✓	
		(h) Risk-management tools	✓	
		(i) Investments for farmers and forest holders	✓	
		(j) Support for setting up young farmers, new farmers, rural businesses and start-ups	✓	
		(k) Support for farm relief services		✓
		(r) Sectoral interventions**	✓	✓
Non-ringfenced	Minimum national contribution: • **15 % for less developed regions** • **40 % for transition regions** • **60 % for more developed regions**	(l) LEADER	✓	
		(m) Support for knowledge-sharing and innovation in agriculture, forestry and rural areas	✓	
		(n) Territorial and local cooperation initiatives		✓
		(o) Interventions in outermost regions: FR, ES, PT	✓	
		(p) Interventions in small Aegean islands: EL		✓
		(s) Crisis payments		✓
	30 % of national contribution	(q) EU school scheme	✓	

** *depending on the sector*

* Letters in brackets correspond to those used in Article 5(1) of the CAP proposal.

Source: ECA based on Commission proposals.

23 We note that the Commission has not provided any analysis of how the proposals may affect member states' allocation of EU and national funds to the different types of intervention. Due to the extent of the proposed changes and the flexibility afforded to member states in preparing their NRP plans realistic estimates of the likely impact of the proposals on members states allocation of financial resources are very difficult[16].

Simplification of programmes and procedures

24 The Commission stressed the need to address the complexity and rigidity of EU spending through simplification in the run-up to presenting the proposals[17] and the need for the CAP to 'rely on basic policy objectives and targeted policy requirements, while giving Member States further responsibility and accountability on how they meet these objectives'[18]. We examine below how this approach to simplification manifests itself in the legal architecture, delivery model, governance arrangements, and management and financial rules for the CAP from the EU, national and beneficiary perspectives.

Legal architecture

25 Although the amount and level of detail in the legal framework for the CAP has been reduced, we note that the specific provisions relating to the different CAP intervention are spread across three proposed regulations (***Figure 3***). We acknowledge the basis for fully including the EU school scheme and sectoral interventions under the CMO regulation, as they are tools for intervening in the agricultural markets. Similarly, we understand the rationale for including the outermost regions and territorial cooperation initiatives in the Fund proposal, as they may receive support from more than one policy (agriculture, rural areas, fisheries, and cohesion). However, we consider that this undermines the completeness of the CAP, and adds complexity at the level of its management because of the proliferation of implementing rules.

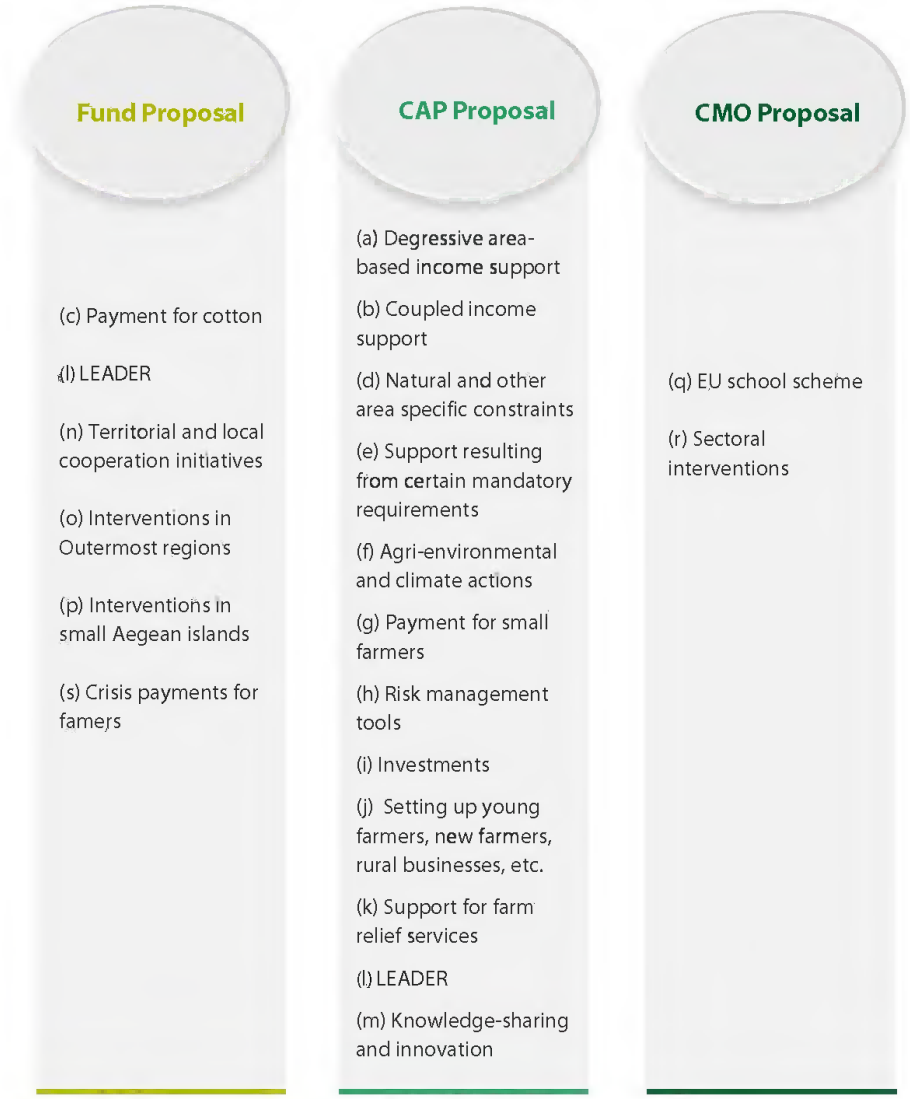
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[16] Régnier, E., Catallo, A., Aubert, P.-M., (2025). European Financial Framework 2028-2034: Key issues for the agricultural sector, Issue Brief No 05/25.

[17] Commission communication: "The road to the next multiannual financial framework" - COM(2025) 46.

[18] Commission communication: "A Vision for Agriculture and Food" – COM(2025) 75.

Figure 3 | Proposed legislative architecture of CAP interventions*



* Letters in brackets corresponds to those used in Article 5(1) of the CAP proposal.

Source: ECA based on Commission legislative proposals.

26 We note the interinstitutional accord (paragraph *07*) to move under the CAP regulation the articles concerning the definitions specific to agriculture and the implementation of certain CAP interventions that are included in the Fund proposal. We regard this as a positive development, as it would make the CAP legal framework more coherent. In our view, the co-legislators could consider moving into the CAP regulation the other provisions of the Fund proposal that specifically relate to the CAP, such as the control system for farm

stewardship (Article 62) and the Integrated Administrative Control System (Article 70), which would further reinforce the completeness of the policy.

27 As the Commission explains[19], the provisions relating to the CAP have been 'drastically reduced' and aim to be less complex so as to provide member states with greater flexibility when designing and implementing interventions. Under this approach, the key features of interventions – such as eligibility conditions – need to be set out in the NRP plan and then implemented through national rules. Based on our experience of auditing the 2023-2027 CAP, we see a number of risks.

28 First, there is no guarantee that member states would prevent unnecessary complexity for farmers or paying agencies. For example, introducing eco-schemes in the 2023-2027 period led to an increase in irregularities due to administrative errors made by member state authorities[20].

29 Secondly, greater flexibility is given to member states to define key terms, such as 'active farmer' or 'small farmer', which are essential for ensuring CAP interventions are implemented consistently across Member States. A lack of a clear common framework for such definitions may create an uneven playing field for farmers and negatively affect fair competition and the functioning of the internal market. It could also make it difficult to ensure a valid aggregation of data at EU level. In our view, the interinstitutional accord (paragraph ***07***) suggesting to provide a definition of active farmer is a positive development which highlights an important gap (***Box 2***).

[19] Explanatory Memorandum of the CAP proposal.

[20] 2024 annual report, paragraphs 1.21, 1.26, 7.18 and 7.22.

Box 2

Lack of a common framework to define 'active farmer' in the 2028-2034 legislative proposals

Under the CAP 2023-2027 (Article 4(5) of Regulation (EU) 2021/2115), member states' CAP strategic plans have to define an active farmer in such a way as to ensure that support is "granted only to natural or legal persons, or to groups of natural or legal persons, engaged in at least a *minimum* level of agricultural activity".

Under the Commission proposals, the definition of 'active farmer' is dropped, despite being present in recital (44) of the Fund proposal. Instead, member states have to define the concept of '*principal* agricultural activity' in their plans (recital (45) and Article (4)(3)(c)).

Source: ECA, based on Commission proposals.

30 Thirdly, while provisions in regulations apply directly, those in NRP plans will need to be implemented through national rules which can be adopted only after the plans have been adopted. If the EU legislative proposals and NRP plans are not adopted in a timely manner, payments to beneficiaries risk being delayed.

Design of CAP interventions

31 The Fund and CAP proposals entail relatively few changes to the types of CAP intervention available to member states, which is positive in terms of stability for national authorities and beneficiaries. Only one completely new type of intervention – farm relief services – has been added and a number of interventions have been merged. The degressive area-based income support intervention (DABIS) will merge three income support interventions under the 2023-2027 CAP (paragraphs ***52-55***), but it is not clear whether this will be simpler for national authorities and beneficiaries. As regards the interventions under the CAP's 'green architecture', we note the opportunity for simplification offered by merging eco-schemes and agri-environmental and climate measures (***Figure 2***), where it will be important for member states to learn the lessons from the introduction of eco-schemes[21]. We also note that significant changes have been made to the outermost regions intervention, which is covered by the Fund proposal (***Box 3***).

[21] 2024 annual report, recommendation 7.1.

Box 3

Outermost regions intervention in the Fund proposal

Under the 2028-2034 MFF, the Commission proposes that the specific programmes for agriculture in the outermost region (POSEI) should be integrated into the single programming approach defined by the new European Fund.

The Fund proposal includes the POSEI programme into a separate Title VI that comprises rules not only for agriculture but also for cohesion and fisheries, and repeals the current regulation[22].

The Fund proposal maintains specific arrangements to guarantee the supply of products essential for human consumption, or processing or as agricultural inputs. However, it no longer requires the economic advantage to be passed on to the end user (i.e. consumers or farmers). Although we found problems in the way this mechanism operates[23], its absence may lead to undue gains arising along the supply chain.

We note positively the new requirement for member states in Article 48(4) of the Fund proposal 'to provide for a fair distribution of payments, as this helps to ensure that support is not concentrated on certain sectors or large beneficiaries.

Lastly, relying on financing from the non-ringfenced amount of the Fund may jeopardise the stability and predictability of support for farmers in these areas (paragraph ***18***). In our view, the outermost regions could be considered to be covered by the rural target suggested by the interinstitutional accord (paragraph ***07***).

Source: ECA, based on the Fund proposal.

32 We note that the NRP plans will be adopted by a Council decision, whereas the 2023-2027 CAP strategic plans were adopted by a Commission decision. This extra step, and the potential complexity for the Commission that stems from the greater flexibility afforded to member states in preparing their plans (paragraphs ***27-30***), risk increasing the time needed to assess and adopt plans. By contrast, we regard it as a positive development that there are few requirements for contextual information in the plans and stricter word limits, as some CAP strategic plans were more than 2 000 pages long.

[22] Regulation (EU) 229/2013.

[23] Special report 03/2026, Box 4.

Governance of the implementation of interventions

33 The Fund proposal enables member states to retain the governance bodies set up for the 2023-2027 CAP. It largely maintains the same roles and responsibilities for the CAP paying agencies[24]. We consider this a positive step, as the vast majority of paying agencies have built up considerable experience and knowledge of the farming communities in their member state or region over many years. However, we note that member states would need to set up a 'coordinating authority'[25] if they nominate different managing authorities for each chapter of their NRP plan. This would introduce an additional administrative level in each member state and could lengthen and complicate planning and reporting procedures. Similarly, the requirement of the Article 49(5) of the Fund proposal for the audit authority to be a public body may impose an additional layer of administration on member states that wish to continue using private bodies to audit CAP implementation, despite the potential benefits in terms of greater stability and accumulation of knowledge.

Management of and financial rules for interventions

34 The main simplification for CAP beneficiaries is the general obligation for member states to provide support using financing not linked to costs and simplified cost options[26]. Most CAP interventions are already based on entitlements not linked to costs (i.e. area and animal-based payments), or simplified cost options in the case of investments. Further extending the use of simplified payments may bring additional simplification for beneficiaries and potentially for paying agencies, but those benefits will depend not only on how member states decide to implement the simplified forms of support, but also on how the Commission decides to supervise the mechanism.

Compliance, transparency, accountability and traceability of the funds spent

35 Under the Fund proposal, CAP paying agencies will no longer be required to submit annual accounts of declared expenditure, or ensure that declared expenditure is matched by corresponding reported outputs[27]. Instead, the coordinating authority will be responsible

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[24] Article 52(3) of the Fund proposal.

[25] Article 49(3) of the Fund proposal.

[26] Article 125 of the Financial Regulation (recast).

[27] Article 37 of Regulation (EU) 2021/2116.

for providing "information on progress during the reference period"[28] (i.e. the previous agricultural financial year). This information will, in turn, be based on payment information provided by paying agencies regarding outputs or milestones/targets achieved and the corresponding payment values.

36 We consider as positive that the Fund proposal[29] introduces the possibility of making payments based on the outputs achieved, as it will ensure continuity with the 2023-2027 CAP by, for example, enabling payments for area-based interventions, to correspond to the number of hectares actually covered by an intervention ('realised output') rather than attaining the specific number of hectares in the plan ('milestone or target'). However, it is not clear in the Fund proposal which CAP interventions should be output-based and which should be based on achieving milestones and targets. In our view, the regulation should at least clarify that all area and animal-based interventions and those based on units of output are to be regarded as output-based (interventions (a) to (g), and (o) to (r) from Article 5 of the CAP proposal). Furthermore, for interventions involving payments based on milestones and targets, we consider that the lessons for future performance-based instruments should be applied, in particular linking funding clearly to results and applying payment conditions consistently to all member states to ensure equal treatment[30].

37 As regards the regularity of payments, the Fund proposal makes paying agencies for CAP interventions responsible for risk-based verification of payments to beneficiaries for fulfilling milestones and targets, ensuring the compliance and regularity of operations, recording information and signing management declarations. We note that the Fund proposal retains the provisions for paying agencies to "provide sufficient guarantees that payments are legal, regular and properly accounted for"[31]. However, it should be clarified in the Fund proposal that 'payments' are those made to beneficiaries, such as farmers, and should be traceable in the paying agencies' accounting systems.

38 Traceability from the EU accounts to beneficiaries is essential to ensure an audit trail that will enable the ECA to verify the legality and regularity of the underlying transactions, which paying agencies must guarantee[32]. The 2023-2027 CAP delivery model has maintained a clear audit trail from the figures in the EU-consolidated accounts to the

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[28] Article 89 of the Fund proposal.

[29] Article 22(2)(c), Annex V on the template for the NRPP, and Annex XI on the payment application of the Fund proposal.

[30] Review 02/2025, page 8.

[31] Article 9 of Regulation (EU) 2021/2116 and Article 52(1) of the Fund proposal.

[32] Article 65(2) of the Fund proposal.

payments made to individual CAP beneficiaries. This was because the figures in the accounts have continued to be based on the paying agency's declared expenditure, which reflects the actual payments made to individual beneficiaries, such as farmers and project promoters.

39 To maintain an equivalent level of traceability for the 2028-2034 CAP, we suggest that the Fund regulation should clarify that the value of progress achieved for payments based on output[33] should correspond to the actual payments made to beneficiaries for the realised and verified output during the period. Using planned unit values[34] to calculate reimbursements to member states would introduce an additional layer between payments and Union financing, which, if not sufficiently transparent or accompanied by adequate safeguards, could increase the risk of discrepancies and subsequent adjustments over the programming period.

40 We note that the Fund proposal largely retains the provisions introduced with the 2023-2027 CAP for the Commission to adopt a systems-based 'single audit approach', which operated fully for the first time for the 2024 financial year. In this context, we note that, although the new Commission audit approach has only operated for one year, our estimated error rate for MFF heading 3, which covers the CAP, was broadly in line with previous years[35].

Performance framework

41 Under the proposed 2028-2034 MFF, the performance of CAP interventions will continue to be based on each intervention having planned outputs and pre-defined links to results indicators covering specific CAP objectives. There will also continue to be a mechanism in place to monitor progress in implementing the plan, with member states responsible for explaining performance gaps[36]. In our view, this would contribute to maintain the stability of key performance orientations introduced by the CAP 2023-2027.

42 In this connection, we note that the Performance Framework proposal specifies the output and results indicators that member states should use and would require CAP interventions

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[33] Annex IX of the Fund proposal.

[34] Annex V of the Fund proposal.

[35] 2024 annual report, Figure 7.3.

[36] Article 49(10) of the Fund proposal.

to be assigned intervention fields for the purposes of 'tagging' planned expenditure and reporting on actual expenditure and realised outputs and results.

ECA audit mandate

43 The Fund proposal, which covers spending on CAP interventions, acknowledges the ECA's audit mandate as laid down by the Treaties[37] and does so without any restrictions. However, only ensuring traceability between the EU accounts and the payments made to individual CAP beneficiaries for CAP interventions will enable the ECA to maintain its current audit approach (paragraphs ***38-39***).

[37] Article 287(3) TFEU.

Specific comments

Proposal for a regulation on CAP implementation

44 The CAP proposal lays down specific conditions for implementing the CAP in accordance with Article 1(2)(c) of the Fund proposal. It defines the rules for the Commission's steering process (Article 2), the green architecture (Articles 3 and 4), the implementation conditions for 11 CAP interventions (Articles 6 to 20) and for the appointment of an authority in charge of data governance (Article 21). Some CAP interventions are covered in the Fund and CMO proposals (*Figure 3*).

CAP national recommendations and steering (Article 2)

45 Together with Article 22(2)(b)(ii) of the Fund proposal, Article 2 of the CAP proposal would strengthen the Commission's role in using CAP national recommendations to identify the challenges member states should address in order to meet EU priorities and objectives. Commission recommendations were neither binding nor formally part of the adoption process for the 2023-2027 CAP strategic plans, and so were only partly followed[38]. In a context of greater flexibility for member states (paragraphs *12*, *15* and *27*), we note that the formal recognition of the recommendations would make them a key tool for the Commission to ensure that member states' plans focus on CAP objectives in a coherent manner. However, the Article 2 of the CAP proposal does not specify the tool's scope of application: the proposal lacks elements concerning the steering mechanism on whether or how recommendations would be used to influence the allocation of funding and ensure a level playing field when implementing the CAP.

[38] Special report 20/2024, paragraph 34.

Farm stewardship (Article 3)

46 The Commission is moving progressively from designing interventions around the concept of meeting obligations ('conditionality') towards interventions that provide incentives for implementing practices that contribute to meeting environmental and climate goals. This trend has already been initiated in the proposed simplification packages for the 2023-2027 CAP[39].

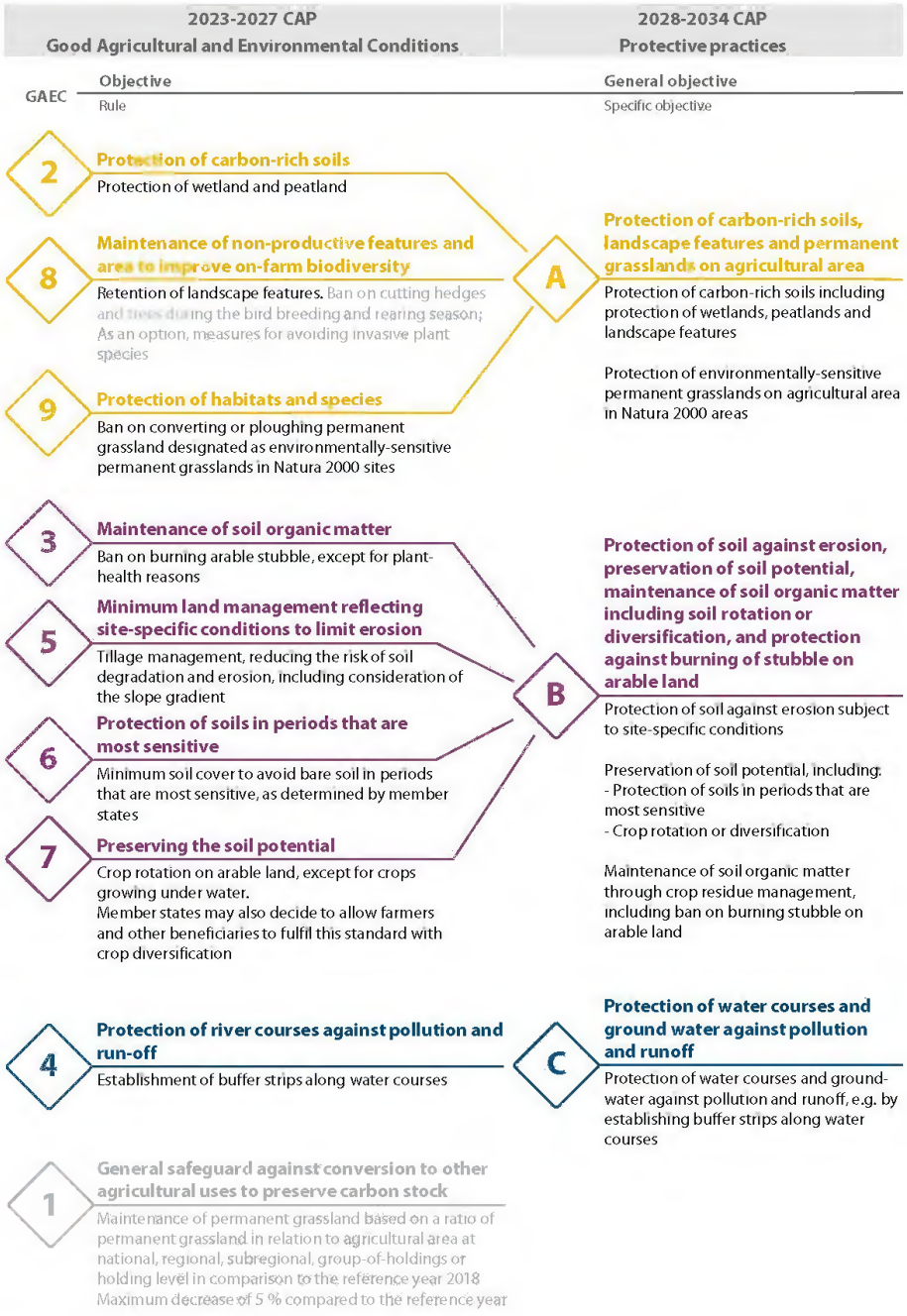
47 The CAP proposal replaces the concept of conditionality (***Annex III***) with *farm stewardship*, comprising statutory management requirements (SMRs) and *protective practices*, which replace Good Agricultural and Environmental Conditions (GAEC). While the core SMRs and social conditionality remain unchanged (Parts A-B, Annex I of the CAP proposal), protective practices would allow member states greater flexibility in defining and adapting requirements to local agricultural contexts, including potential exemptions. Farm stewardship, like conditionality under the 2023-2027 CAP, would apply to the same types of CAP intervention (fully funded income support interventions, agri-environmental and climate actions (AECAs), areas of natural constraint, area-specific disadvantages resulting from mandatory requirements, outermost regions (POSEI), and small Aegean islands (SAI). While this would simplify the implementation of the farm stewardship, it may limit the benefits expected at EU level in terms of climate and environment.

48 The CAP proposal would replace nine GAEC objectives and the related rules with a system of six objectives, for which member states will have to define protective practices in their NRP plans. GAEC 1 would be discontinued and the GAEC 8 objectives would continue to apply only to landscape features (***Figure 4***). We note that, while SMRs would continue to provide baseline requirements for certain interventions, protective practices, unlike GAECs, would not. In our view, this provides an opportunity for members states to define practices that are better adapted to their farmers' needs. The Commission will need to ensure that member states maintain an appropriate level of environmental ambition when assessing the NRP plans.

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[39] Proposal for a regulation amending Regulation (EU) 2021/2115 as regards good agricultural and environmental condition standards – COM(2024) 139;
Proposal for a regulation amending Regulation (EU) 2021/2115 as regards conditionality - COM(2025) 236;
EP – CAP simplification, 1 October 2025.

Figure 4 | Good Agricultural and Environmental Conditions versus protective practices



Source: ECA, based on CAP proposal.

49 Article 3(9) of the CAP proposal allows member states to compensate farmers for complying with protective practices, as they can be recognised as AECAs. In our view, this is a positive development in line with the objective of incentivising good practices rather than imposing conditions.

50 Additionally, member states may establish specific exemptions or temporary derogations from protective practices[40], allowing further adaptability. While exemptions must be included in the NRP plans and can be scrutinised by the Commission as part of the adoption and amendment process, no provision has been made for the Commission to scrutinise derogations from protective practices. The proposal should clarify how the Commission would monitor those derogations.

51 The control system for farm stewardship is embedded in Article 62 of the Fund proposal. We suggest including it in the CAP regulation. Paying agencies would no longer be responsible for checking compliance with farm stewardship requirements[41]. This would become the responsibility of the competent authorities in charge of checking environment, climate, public health, and animal welfare requirements, as it is the case for checking social conditionality[42] under the 2023-2027 CAP. The Fund proposal removes the requirements for member states to set up an awareness mechanism and perform a 1 % minimum of on-the-spot or remote checks. While these changes would give member states more discretion when designing their control and penalty systems, they would reduce the level of EU-wide oversight and so risk an uneven application of protective practices across the EU.

CAP interventions

Degressive area-based income support (Article 6)

52 The Commission proposes a mandatory degressive and capped basic income support for farmers (DABIS). Degressivity and capping are voluntary under the 2023-2027 CAP [43], and applied by 10 member states[44]. Member states will be required to ensure that DABIS provides differentiated payments per group of farmers, primarily exercising an agricultural

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[40] Article 3(7-8) of the CAP proposal.

[41] Article 62(2) of the Fund proposal.

[42] Articles 87-88 of Regulation (EU) 2021/2116.

[43] Article 17 of Regulation (EU) 2021/2115.

[44] Summary overview of the approved 28 CAP Strategic Plans, DG AGRI, Figure 14 (Austria, Belgium, Bulgaria, Ireland, Latvia, Lithuania, Portugal, Slovakia, Slovenia and Spain).

activity, or per geographical areas (including areas under natural or specific constraints). In our view, these mechanisms are necessary for better targeting income support to the farmers who need it most, and it would address a key issue highlighted in our summary statement assessing the current MFF[45].

53 The Commission estimates that degressivity of DABIS would impact relatively few farmers, as around 4 % of beneficiaries[46] received more than €20 000 in 2023. This small group of farmers accounted for roughly half the direct payments. The Commission also estimates that capping at €100 000 per farmer would affect only those currently receiving more than €255 000 (around 1 600 farms in 2023). ***Figure 5*** presents an overview of the degressivity and capping mechanisms.

Figure 5 | Overview of degressivity and capping

Total amount per farmer	Degressivity mechanism*
Less than €20 000	No degressivity
Between €20 000 and €50 000	Reduction of 25 %
Between €50 000 and €75 000	Reduction of 50 %
More than €75 000	Reduction of 75 %
Capping after degressivity is applied at €100 000	

Example of a farmer currently receiving €255 000 per year		
€20 000	No reduction	€20 000 +
€50 000	25 % reduction on €30 000	€22 500 +
€75 000	50 % reduction on €25 000	€12 500 +
€255 000	75 % reduction on €180 000	€45 000 =
Amount received after degressivity and capping		**€100 000 per year**

* The reduction is applied to the amount above the range threshold.

Source: ECA, based on CAP proposal.

54 We note that the overall national average payment per hectare should range between €130 and €240[47]. In view of uncertainty about how member states will implement DABIS

[45] ECA remarks in brief on the Commission's legislative proposals for the next MFF, February 2019 – page 15.

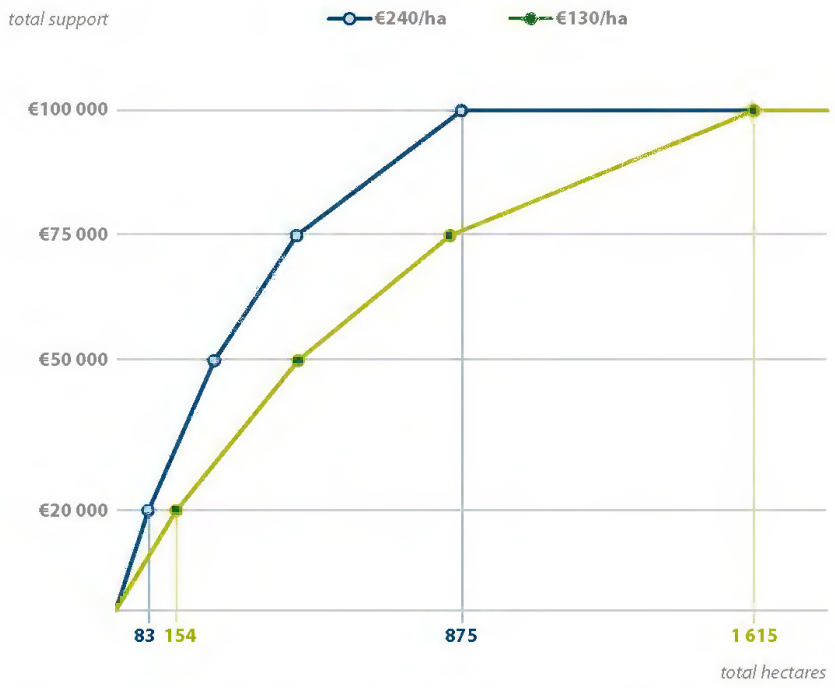
[46] Speech by Commissioner Hansen to the Council's AGRIFISH Committee, 17 November 2025.

[47] Article 35(3) of the Fund proposal.

and use differentiated payment rates, the likely impact of the proposals on different categories of farmers is unclear and unpredictable.

55 In the absence of Commission analysis on the above, we estimate that, at an average payment rate of €130 per hectare, degressivity would apply to farms with an area exceeding 154 hectares, and capping to farms with over 1 615 hectares. While with an average payment rate of €240 per hectare, degressivity would apply to farms with more than 83 hectares and capping to those over 875 hectares. ***Figure 6*** illustrates the support a farmer receives changes as farm size increases.

Figure 6 | Estimated impact of degressivity and capping by farm area



Source: ECA, based on average payment rates set in Article 35(3) of the Fund proposal.

Small farmers (Article 7)

56 While the overall objectives of this intervention remain unchanged, the Commission makes several adjustments to its design. The measure would become mandatory for member states and replace DABIS, CIS and now ANC for the farmers concerned. We consider it positive that the maximum annual payment would be increased to €3 000 instead of the

current €1 250 per year[48] to accommodate this change. Like for DABIS, member states would also be able to provide different support rates for different groups of farmers and/or geographical areas in order to offset any potential losses from the replacement of CIS and ANC.

Payment for natural or other area-specific constraints (Article 8)

57 The ANC intervention is retained under the same conditions as the 2023-2027 CAP, but with minor adjustments. The intervention would become mandatory for the member states reflecting its take-up in all 2023-2027 CAP strategic plans, and member states would be able to designate an additional 2 % of area in view of specific constraints that they have to define. The additional 2 % is calculated on the total utilised agricultural area (UAA) in the member state, which would give greater discretion to member states. The proposal is unclear on which basis member states have to define this additional area.

Green architecture interventions (Articles 4, 9, 10 and 13)

58 In Article 4, the Commission determines six environmental and climate priority areas (climate change adaptation and mitigation, soil health, biodiversity, organic farming, and animal welfare), for which member states must provide support through three types of intervention:

- support for disadvantages resulting from mandatory requirements (Article 9);
- agri-environmental and climate actions – AECA (Article 10); and
- support for investments for farmers and forest holders (Article 13).

59 Article 4 also defines a new obligation for all member states with areas affected by water pollution due to a nitrate surplus to provide support for the extensification of livestock systems (Article 10) or the diversification of agricultural activities (Article 13). We suggest that the proposal should specify the basis for calculating the nitrate surplus.

60 Although intervention support for disadvantages resulting from certain EU-mandatory requirements (the Habitat, Bird and Water directives) under Article 9 remains largely the same, we regard as positive that the Commission proposes restricting the eligible beneficiaries to farmers, forest holders and their associations, excluding land managers,

[48] Following the adoption of the CAP simplification package, Regulation (EU) 2025/2649 increased already the amount for small farmers to €3 000 by 2026 under the 2023-2027 CAP.

who are included as beneficiaries under the 2023-2027 CAP. We consider that this change has potential to improve the way CAP beneficiaries are targeted.

61 The Commission proposes that annual eco-schemes and multiannual AECM interventions should be merged into AECA under Article 10(1), which can be annual or multi-annual. This support can be granted for any commitments going beyond SMRs or in compliance with national laws going beyond SMRs, including those covered by protective practices. Instead of setting targets for the share of funds to be allocated to eco-schemes and AEC measures as under the 2023-2027 CAP (paragraphs ***15-16***), the Commission proposes setting a target for member states to allocate at least 43 % of their overall financial envelopes to climate and environmental objectives in their NRP plans[49]. We note that these changes entail simplification for the CAP, and provide an opportunity to address issues we have highlighted about the complexity of eco-schemes being a source of irregularities[50]. However, we note that the effectiveness of AECAs as a whole will largely depend on the way member states choose to design and implement them, and on the amount of resources they decide to allocate to them in the absence of any target.

62 The Commission introduces a new type of AECA for transition towards resilient production systems in Article 10(1)(b). This new type of support, which includes conversion to organic farming, would provide up to €200 000 per farmer and per programming period[51], contingent upon the member state approving a 'transition action plan'. In our view, this intervention would provide predictability of funding to those farmers who want to improve the sustainability of their farming practices. However, the proposal is unclear on the basis on which the Commission set the maximum support at €200 000.

63 The Commission redesigns support for investments (Article 13) to focus on resilience of agriculture, food systems, forestry and rural areas, which partly overlap with the priority areas defined in Article 4. Although the intention is to limit support for investments for farmers and forest holders, we note that this is stated only in the title of the article rather than in its provisions. Article 35(4) of the Fund proposal provides for maximum support of 75 % of eligible costs, with an increased rate for young farmers of 85 %. Including the CAP under the NRP plans implies that investments by other types of beneficiary, even when linked to farming and food, would be covered by the provisions for investments in the Fund proposal (***Figure 7***). In our view, this would enable more effective targeting of CAP support to farmers and forest holders, focusing on resilience-enhancing investments.

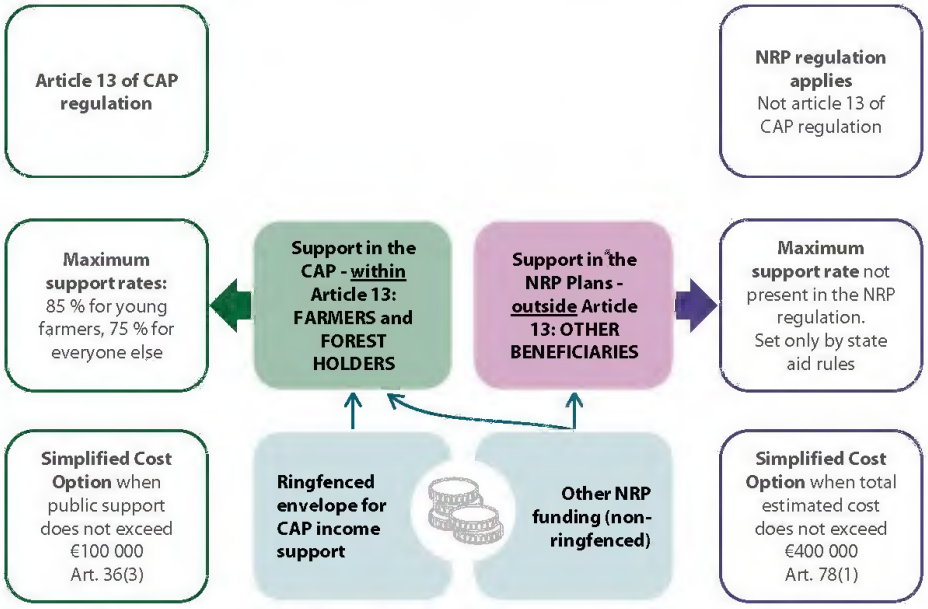
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[49] Annex III of the proposal on budget expenditure and performance framework - COM(2025) 545.

[50] 2024 annual report, paragraphs 7.18, 7.22 and Box 7.2.

[51] Article 36(2) of the Fund proposal.

Figure 7 | Investments inside and outside the CAP proposal



Source: ECA, based on Article 35(4), 36(3) and 78(1) of the Fund proposal, Article 13 of the CAP proposal and DG AGRI presentation.

64 The CAP proposal does not treat investments in irrigation as a separate category[52], as under the 2023-2027 CAP. Consequently, we see a risk in the proposal which does not establish sufficient environmental safeguards for water use. As support for investments is not subject to farm stewardship[53], we consider it important that the proposal should clarify how this intervention would be compliant with the protection of the environment[54].

65 Article 13(6) of the CAP proposal sets the period for supporting the investments needed to comply with new requirements to 36 months, a year's increase compared to the 24 months introduced by the 2025 simplification package[55]. The article also introduces a new provision for supporting investments to help new young farmers comply with EU requirements during their first 36 months or until the achievement of their business plan.

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[52] Article 74 of Regulation (EU) 2021/2115.

[53] Article 3(2) of the CAP proposal.

[54] Application of the 'Do No Significant Harm' principle – Recital (5) of the proposal on budget expenditure and performance framework - COM(2025) 545.

[55] Omnibus III adopted by Regulation (EU) 2025/2649.

Coupled income support (Article 11)

66 The Commission proposes that the scope of CIS should be extended by allowing member states to support specific sectors and agricultural products listed in Annex I to Regulation (EU) No 1308/2013. Tobacco and wine products continue to be excluded, but payment per animal can now cover apiculture products. The financial allocation[56] for CIS would be limited to a maximum of 20 % of the EU contribution to DABIS, cotton support, the small farmers payment, and AECA. Under the 2023-2027 CAP, provision is made for a maximum of 13 % of member states' allocations to direct payments without cotton. We note that the proposal does not explain why member states may need to increase coupled income support. Although the proposal requires member states to minimise the potential impact of this intervention[57], this increased flexibility for member states risks leading to unfair competition in the internal market.

Support for participation in risk-management tools (Article 12)

67 The CAP proposal provides member states with more discretion when designing risk-management tools and defining the calculation methods for compensation at farmer or sector level. The types of tool covered by the intervention would no longer be specified at EU level. Despite the ambition stated in the CAP proposal[58], the CAP and Fund proposals do not introduce any additional measures to improve farmers' take-up of risk-management tools, except for those covered by sectoral interventions[59].

Setting-up of young farmers, rural business start-ups and development of small farms (Article 14)

68 The Commission retains provisions for supporting the setting-up of young farmers and rural businesses that are similar to those of the 2023-2027 CAP. As for the latest amendment of the current intervention[60], we note that member states may also support small farms, in addition to payments to small farmers (paragraph ***56***). However, we note that the proposal does not provide any indication on how member states should determine the size of a "small farm".

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[56] Article 35(5) of the Fund proposal.

[57] Article 11(3) of the CAP proposal.

[58] Explanatory memorandum and recital (11).

[59] Article 35(8) of the Fund proposal.

[60] Article 1(16) of Regulation (EU) 2025/2649.

LEADER (Article 18)

69 The Commission proposes making LEADER a stand-alone intervention, alongside territorial and local cooperation initiatives. The establishment of the single Fund could lead to simpler funding arrangement than the multi-fund approach that previously applied to LEADER, which we found complex[61]. Under the CAP proposal, LEADER remains a mandatory intervention for member states outside the ringfenced amount, which can now also support start-ups and diversification of farm activities, such as agrotourism and direct sales on farms (Article 18(3)). The main provisions regulating LEADER are contained in the Fund proposal (***Box 4***).

Box 4

LEADER and other territorial and local cooperation initiatives in the Fund proposal

The Fund proposal provides details of the implementation of community-led local development (CLLD), designed by local action groups (LAGs), which remain almost the same and would cover similar activities to those set out in the Regulation (EU) 2021/2115. As under the 2023-2027 CAP, LEADER is one of the territorial and local cooperation initiatives. The Fund proposal sets out the financial implementation rules for LEADER (Article 77) and requires the use of simplified cost options, based on having carried out an evaluation on costs and benefits of implementing LEADER, as recommended by the ECA[62]. We note the importance of keeping specific provisions for LEADER, as it has a specific and different methodology from other territorial cooperation initiatives.

Source: ECA, based on the Fund proposal (Articles 74 to 77).

Support for knowledge-sharing and innovation (Articles 19-20)

70 The intervention on knowledge exchange and the dissemination of information remains largely unchanged. We note that support for EIP-AGRI (European Innovation Partnership in Agriculture) is now proposed under the CAP intervention on knowledge-sharing and innovation (Article 19). The CAP proposal would strengthen the role of the Agricultural Knowledge and Innovation System, placing greater emphasis on member states' responsibility for ensuring that farmers and forest holders can access innovation through advisors and that new knowledge reaches them in a timely and effective manner. We

[61] Special Report 10/2022, paragraphs 64-75.

[62] *Ibid.*, Recommendation 1.

consider it a positive step that member states are required to describe in their NRP plans how innovation and up-to-date knowledge will reach farmers and forest holders[63].

Farm relief services (Article 17)

71 The CAP proposal would introduce a new type of intervention allowing member states to offer farmers support for farm relief services so that they can take leave for sickness, childbearing, childcare, family care, training and holidays. EU support will be limited to setting up these services and the costs of workers replacing the farmer. We consider that this intervention provides an additional opportunity for member states to take action to make working in farming more attractive.

Generational renewal (Articles 15-16)

72 To increase the number of young farmers by 2040[64], member states would be required to establish a Strategy for Generational Renewal in their NRP plans[65], indicating the set of CAP interventions for young farmers (Article 16 'Starter Pack'). We note that this approach gives member states an opportunity to provide young farmers with more coherent and consistent support, which we found to be poorly defined and not well targeted in the past[66]. Although the Fund proposal does not include a target for spending on generational renewal, as was the case under the 2023-2027 CAP[67], the Commission's Strategy for generational renewal in agriculture recommends that member states should dedicate at least 6 % of their ringfenced spending[68] to the Starter Pack. We note that this would more than double the current allocation by member state.

Data governance (Article 21)

73 Member states would be required to designate an authority to promote data interoperability for the benefit of farmers and other CAP beneficiaries. The authority would be responsible for assessing the state of data interoperability and submitting a national

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63 Article 22(2)(i) of the Fund proposal.

64 Strategy for generational renewal in agriculture - COM(2025) 872.

65 Annex V, section 1.6, of the Fund proposal.

66 Special report 10/2017, paragraph 87.

67 Article 95 and Annex XII of Regulation (EU) 2021/2115.

68 Annex XVIII of the Fund proposal.

roadmap to achieve and maintain the interoperability of CAP-related systems. We consider it as an initial step towards addressing the data gaps identified by the ECA[69].

Proposal amending the CMO regulation

74 The Commission proposal (CMO proposal) is to amend Regulation (EU) No 1308/2013 on the common organisation of markets in agricultural products (the CMO regulation), which sets out the fundamental rules for making these markets more competitive and resilient. The amendments mainly concern the integration under the CMO regulation of implementing rules on the EU school scheme and sectoral interventions, and the stipulation of rules to ensure that supplies are available in times of emergencies and severe crisis.

EU school scheme

75 The CMO proposal brings the EU school scheme (***Annex III***) under the CAP interventions financed by the Fund, and makes its inclusion in member states' NRP plans mandatory[70]. The Commission would be responsible for formally approving member states' schemes, as part of the NRP plans, which is not currently the case.

76 We note that integrating the EU school scheme into the NRP plans would lessen the burden on member states to develop additional strategies. We note that it would also facilitate the reuse of funds in the event of low absorption. However, it may prove difficult for member states to maintain the same level of funding in the absence of dedicated EU funding (***Figure 2***).

77 The CMO and Fund proposals also address[71] the recommendations made in a Commission evaluation of the scheme[72] for using simplified cost options to reduce the administrative burden on paying agencies and for improving monitoring. The CMO proposal makes minor adjustments[73] to the content of the scheme, including prioritising the distribution of products originating in the EU, which would strengthen the scheme's link with the CAP.

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[69] Special report 16/2022, paragraph 29 and recommendation 2.

[70] Article 27(4) of the amended CMO regulation.

[71] Article 27(6) of the amended CMO regulation and Articles 63 and 78(2) of the Fund proposal.

[72] Evaluation support study of the EU school scheme, October 2022 & March 2023.

[73] Article 28(4) and (5) of the amended CMO regulation.

Sectoral interventions

78 The Commission proposes that provisions on support for interventions in certain sectors should be reintegrated into the CMO regulation. To this end, and with a view to simplifying the rules currently set on a sector-by-sector basis[74], the Commission consolidates the rules into a single set of provisions applicable to all the listed agricultural sectors[75]. In our view, this could be seen as a simplification of the CMO and of the implementation of the sectorial support in the NRP plans.

79 Under the CMO proposal, the Commission sets essential rules on the scope of the support, the type of interventions to be planned in the NRP plans, beneficiaries and implementation through operational programmes and funds[76]. In Article 35 of the amended CMO regulation, the Commission's delegated powers have been considerably reduced to provide greater flexibility for member states.

80 In terms of the scope of the CMO Regulation, we note two significant changes compared to the 2023-2027 CAP: sectoral support in the wine sector would no longer be mandatory for some member states; and support for the protein sector would become mandatory for member states with recognised producer organisations or associations of producer organisations in that sector (Article 30(2) of the amended CMO). For the latter point, we consider providing support for the protein sector as a positive development, as it could contribute to reducing the EU's dependency on imported protein crops for animal feed.

81 As regards the types of intervention, we consider it a positive step that the CMO proposal requires support to be provided for risk-management tools and investments for farmers and forest holders (Articles 12 and 13 of the CAP proposal). However, we note that the CMO proposal does not explain why there would no longer be any support for improving product quality or waste management, including by-products (other than wine)[77].

Availability of supplies in times of emergencies and severe crisis

82 The CMO proposal places greater emphasis on the element of preparedness in crisis management. In this connection, the experts group of the European Food Security Crisis

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[74] From Section 1 to Section 7 of Title III, Chapter III (Articles 42-68) of Regulation (EU) 2021/2115.

[75] Article 30 of the amended CMO regulation.

[76] Articles 30-33 of the amended CMO regulation.

[77] Article 31(o) of the amended CMO regulation.

preparedness and response Mechanism (EFSCM) that was created in 2021[78] after the Covid-19 pandemic would be formally recognised[79].

83 The CMO proposal would also add a chapter on the availability of supplies in time of emergencies and severe crisis that integrates preparedness into the CAP. Member states would have to prepare national food-security preparedness and response plans in order to prevent supply-chain disruptions[80]. Member states that establish and manage stocks of agricultural products should apply the principles included in the proposal to minimise market distortions[81].

84 We consider that these provisions would strengthen the EU's coordination and preparedness and that they address the recommendations made for future crises in our special report 9/2023.

Crisis payments for farmers (Article 38 of the Fund proposal)

85 In line with the amendment of the 2023-2027 CAP[82], the Commission proposes creating an intervention for making crisis payments to farmers affected by "natural disasters, adverse climatic events or catastrophic events"[83] which is separate from existing measures in the CMO regulation that address market disturbances[84] (***Figure 8***).

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78 COM(2021) 689.

79 Article 222e of the amended CMO regulation.

80 Article 222c of the amended CMO regulation.

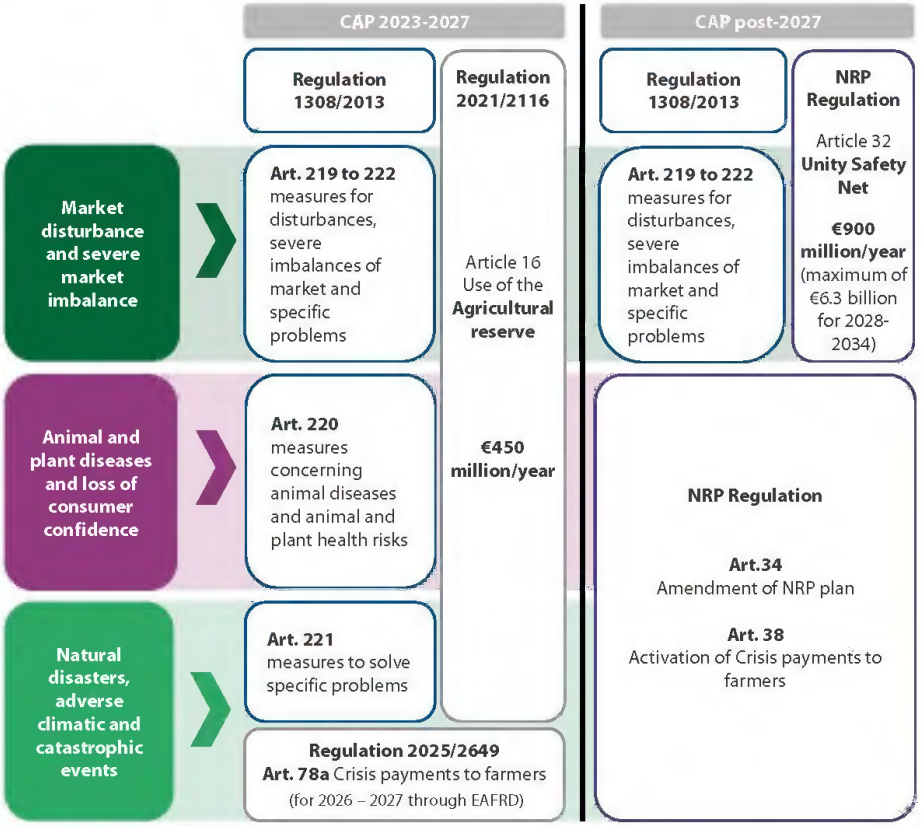
81 Article 222d of the amended CMO regulation.

82 Omnibus III - COM(2025) 236 adopted by Regulation (EU) 2025/2649.
Report on the use of crisis measures adopted pursuant to Articles 219 to 222 of the CMO Regulation – COM(2024) 12.

83 Article 5(1)(s) of the CAP proposal and Article 38 of the Fund proposal.

84 Articles 219-222 of the CMO Regulation.

Figure 8 | Crisis payments under the 2021-2027 CAP and in the Commission proposals



Source: ECA.

86 Crisis payments would be covered by the non-ringfenced amount of the Fund using a cascade mechanism (paragraph *18* and *Box 5*), while support for the stabilisation of agricultural markets in times of disturbances would be covered by the Unity Safey Net (*Figure 2*), previously known as the 'Agricultural reserve'[85].

87 We welcome the introduction of specific criteria for triggering crisis payments in the event of natural disasters[86]. However, we consider that criteria for triggering and ending

[85] Article 16 of Regulation (EU) 2021/2116.

[86] Articles 34(1) and Article 38(2) of the Fund proposal.

exceptional measures in cases of market disturbance should have been set in the CMO proposal as the ECA has recommended in the past[87].

Box 5

Crisis payments following natural disasters, and adverse climatic and catastrophic events (Article 38 of the Fund proposal)

The Fund proposal establishes a financial 'cascade mechanism' that member states may use to provide farmers with crisis payments (Article 34 of the Fund proposal).



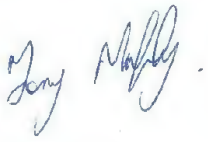
In a positive vein, we note that, in the event of natural disasters, exceptional measures that would be activated through the EU Facility (Title IV of the Fund proposal) would take effect only after crisis payments to farmers have been established (Article 34(9)).

Source: ECA based on the Fund proposal.

[87] Special report 23/2019, paragraphs 63 – 72 and recommendation 3.

This opinion was adopted by the Court of Auditors in Luxembourg at its meeting of 5 February 2026.

For the Court of Auditors



Tony Murphy
President

Annexes

Annex I – List of ECA publications referenced in the opinion

Special report 03/2026: Specific measures to support agriculture in the EU outermost regions – Help keep agriculture competitive but long-term development uncertain

Review 03/2025: Opportunities for the post-2027 Multiannual Financial Framework

Review 02/2025: Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF

Special report 20/2024: Common Agricultural Policy Plans – greener, but not matching the EU's ambition for the climate and the environment

Annual report 2024 on the implementation of the EU budget for the 2024 financial year and on the activities funded by the 9th, 10th and 11th European Development Funds for the 2024 financial year

Special report 09/2023: Securing agricultural product supply chains during COVID-19

Special Report 10/2022: LEADER and community-led local development facilitates local engagement, but additional benefits still not sufficiently demonstrated

Special report 16/2021: Common Agricultural Policy and climate - Half of EU climate spending but farm emissions are not decreasing

Special report 23/2019: Farmers' income stabilisation: comprehensive set of tools, but low uptake of instruments and overcompensation need to be tackled

Special report 10/2017: EU support to young farmers should be better targeted to foster effective generational renewal

Annex II – Suggested changes with comments

Table 1 | Suggested changes with comments

Text of the proposal	Suggested change	Comments
Article 3(8) of the CAP proposal Member states may grant temporary derogations, where weather conditions prevent farmers and other beneficiaries from implementing those protective practices or where the implementation of those protective practices would hamper the objectives set out in paragraph 4.	Member states may grant temporary derogations, where weather conditions prevent farmers and other beneficiaries from implementing the related protective practices or where the implementation of those protective practices would hamper the objectives set out in paragraph 4.	Formulation might suggest that temporary derogations would apply to all protective practices rather than individual ones.
Article 5(1) of the CAP proposal	Include LEADER under territorial and local cooperation initiatives, as follows: (*n*) territorial and local cooperation initiatives, including LEADER	This change should be reflected in Article 35 of the Fund proposal.
Article 8(2) of the CAP proposal The payment for areas with natural and other specific constraints may be provided in respect of areas that: (a) were designated pursuant Article 32 of Regulation (EU) No 1305/2013 of the EP and of the Council (b) are newly designated in view of specific constraints defined by Member States and have been included in the NRP plans.	[...] (b) are newly designated in view of specific constraints defined by Member States, in line with the rules set out in Article 32 of Regulation (EU) No 1305/2013 of the EP and of the Council, and have been included in the NRP plans.	The proposal is unclear on which basis member states may designate the additional 2 % area. See comments in paragraph ***57***.
Article 13(1) of the CAP proposal	Include within the text of the article a provision indicating that the support shall be provided only to farmers and forest holders, as stated in the title.	See comments in paragraph ***63***.
Article 31 of the amended CMO	Include among the list of types of intervention:	See comments in paragraph ***81***.

Text of the proposal	Suggested change	Comments
	- reduce waste, including with by-products, and improve waste management - improve product quality and implement Union quality schemes	

Annex III – Background information

Legislative framework

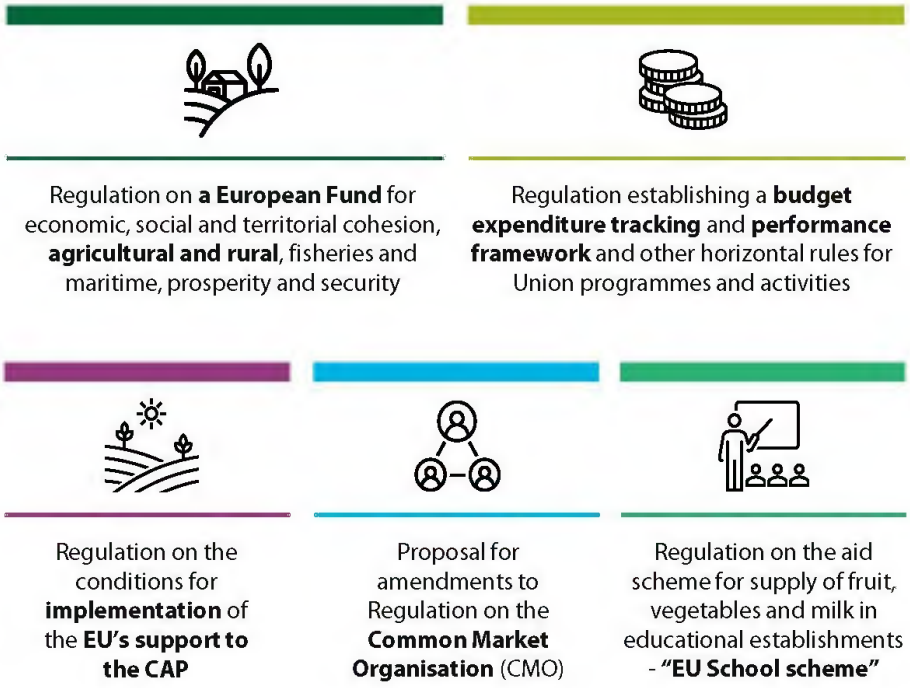
01 On 16 July 2025, the European Commission presented its proposal on the Multiannual Financial Framework (MFF) for the 2028-2034 period. The proposal was accompanied by a first package of sectoral legislative proposals, including:

- the proposal establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security that lays down rules on financing, governing and managing of the CAP, among other EU policies. The proposal has a dedicated title (Title V) in the CAP. Then,
- three proposals[1] on the post-2027 Common Agriculture Policy (CAP), laying down specific provisions on implementation and steering CAP interventions, amending the rules for the common organisation of the markets in agricultural products and for support for specific sectors, including the EU school scheme, public intervention and private storage, and including provisions for creating a distinct protein crop sector, as well as rules on the availability of supplies in time of emergencies and crisis; and
- the proposal establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities that embeds the CAP delivery model in a single monitoring system.

02 The future CAP would be regulated by several legislative proposals, some of them specifically dedicated to the policy, while others are cross-cutting. This leads to the legal architecture in ***Figure 1***.

[1] COM(2025) 553, 554 and 560.

Figure 1 | CAP architecture in the 2028-2034 MFF



Source: ECA.

03 The current legislative framework for CAP support for the 2021-2027 period is covered by three main regulations:

- Regulation (EU) 2021/2115 establishing rules on support for the national CAP strategic plans;
- Regulation (EU) 2021/2116 on the financing, management and monitoring of the CAP;
- Regulation (EU) No 1308/2013 on the common organisation of agricultural markets, as amended during the last CAP reform by Regulation (EU) 2021/2117.

04 Other provisions are laid down for specific measures outside of the CAP strategic plans:

- Regulation (EU) No 228/2013 on agricultural measures in the outermost regions of the Union (POSEI);
- Regulation (EU) No 229/2013 on agricultural measures in favour of the smaller Aegean islands (SAI);

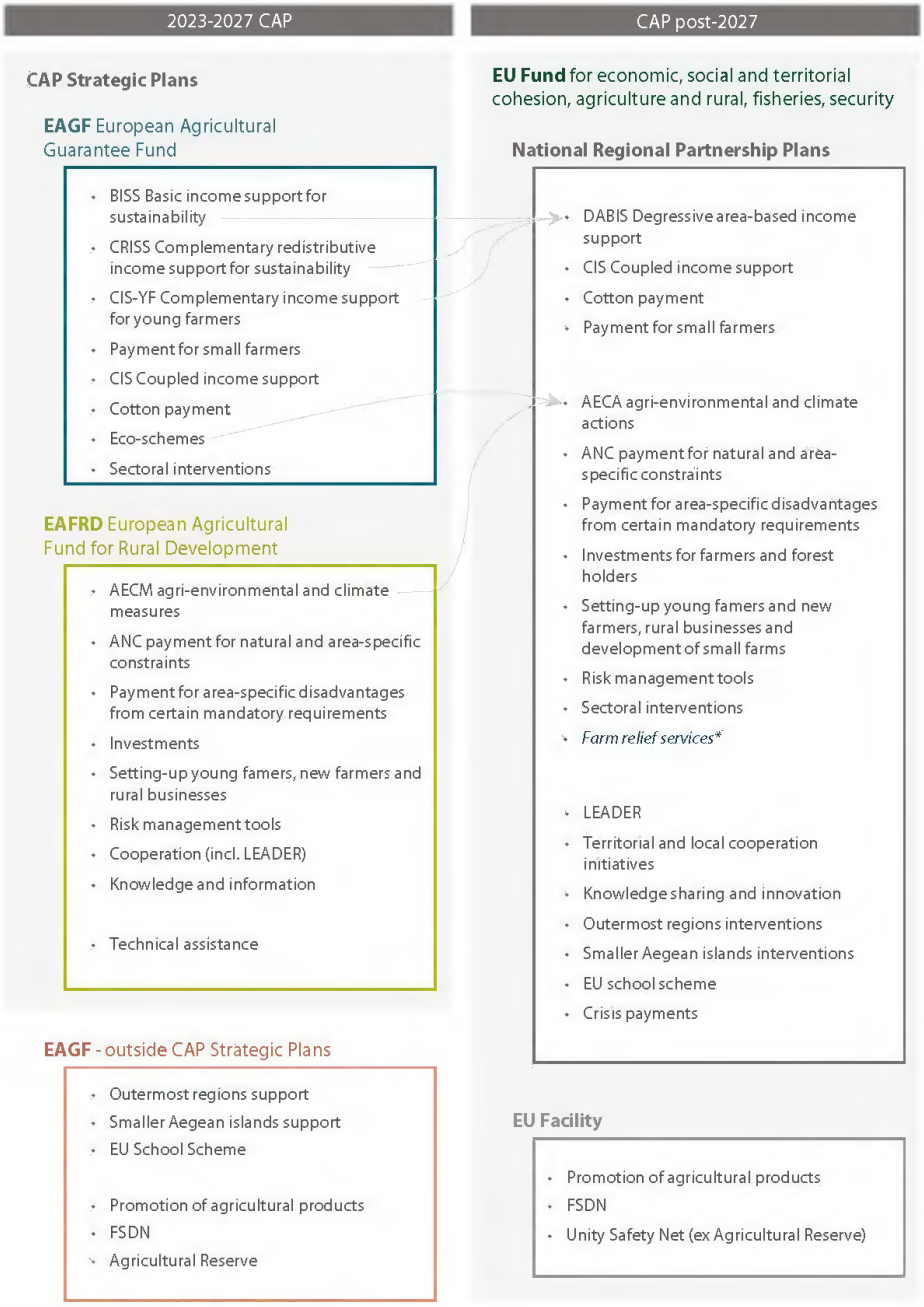
- Council Regulation (EU) No 1370/2013 (Article 5 and Annex I) and Commission Regulations (EU) 2017/39 and 2017/40 on the financing and implementation of the EU school scheme.

05 Following the proposed regulations, all of the abovementioned regulations would be repealed, except for Regulation (EU) No 1308/2013 and Regulation (EU) No 1370/2013, which are amended.

CAP interventions

06 *Figure 2* highlights the main changes to CAP interventions.

Figure 2 | 2023-2027 CAP versus proposed post-2027 CAP



** New intervention in the CAP post-2027.*

Source: ECA.

Conditionality

07 Under the 2023-2027 CAP[2], 'conditionality' is a minimum set of land management practices, considered as basic standards, which beneficiaries of CAP support must comply with in order to receive CAP payments under certain interventions. It comprises statutory management requirements (SMRs), good agricultural and environmental condition standards (GAECs) and social conditionality stemming from EU legislation on social protection. Conditionality applies across nine CAP interventions (BISS, CRISS, CIS-YF, CIS, payment for cotton, eco-schemes, AECM, ANC and area-specific disadvantages resulting from mandatory requirements – ***Figure 2***) and, to the outermost regions (POSEI) and smaller Aegean island (SAI) schemes for area and animal-based payments.

EU school scheme

08 The EU school scheme provides support for distributing fruit, vegetables, milk and certain milk products to schoolchildren from nursery to secondary school, and for accompanying the distribution with educational measures. The scheme is a stand-alone instrument of the CAP financed under the EAGF with an allocated annual budget of around €220 million[3]. Member states can provide additional financing from their own sources, or from private and public entities. Participation in the scheme is voluntary: member states that wish to participate must draw up a national strategy covering a six-year period. The Commission does not approve the national strategies.

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2 Articles 12-14 and Annexes III-IV of Regulation (EU) 2021/2115.

3 Commission Implementing Decision (EU) 2023/106.

Abbreviations

Abbreviation	Definition/Explanation
AECA	Agri-environmental climate action
AECM	Agri-environmental climate measure
ANC	Area under natural and other specific constraints
BISS	Basic income support for sustainability
CAP	Common Agricultural Policy
CIS	Coupled income support
CIS-YF	Complementary income support for young farmers
CMO	Common market organisation
CRISS	Complementary redistributive income support for sustainability
DABIS	Degressive area-based income support
EAFRD	European Agricultural Fund for Rural Development
EAGF	European Agricultural Guarantee Fund
FSDN	Farm sustainability data network
GAEC	Good Agricultural and Environmental Conditions
LEADER	*Liaison entre actions de développement de l'économie rurale* (Links between actions for the development of the rural economy)
MFF	Multi-annual financial framework
NRP	National regional partnership (plan)
SMR	Statutory management requirement
TFEU	Treaty on the Functioning of the European Union

Glossary

Term	Definition/Explanation
Absorption	Extent, often expressed as a percentage, to which EU funds allocated to member states have been spent on eligible projects.
Audit trail	Record of the movement of data within an accounting or administrative system, allowing individual transactions to be traced.
CAP strategic plan	Document drawn up by an EU member state under the post-2020 common agricultural policy, setting out how it intends to achieve its goals within the policy's overall objectives.
Cohesion policy	EU policy which aims to reduce economic and social disparities between regions and member states by promoting job creation, business competitiveness, economic growth, sustainable development, and cross-border and interregional cooperation.
Coupled (income) support	EU payments to farmers for the production of a specific product or for a sector.
EU added value	Additional value generated by EU action compared with member state action alone.
European Fund Regulation	Proposed successor to the Common Provisions Regulation for the 2028-2034 period, setting out common rules for many EU funds involving national allocations from the EU budget, including the four cohesion policy funds.
Multiannual financial framework	The EU's spending plan setting priorities (based on policy objectives) and ceilings, generally for seven years. Provides the structure within which annual EU budgets are set, limiting spending for each category of expenditure.
Operational programme	Framework for implementing EU-funded projects in a set period, reflecting the priorities and objectives laid down in partnership agreements between the Commission and individual member states.
(Payment) entitlement	Transferable right that entitles an active farmer to EU support, when declared together with eligible agricultural land.
Performance Regulation	Proposed regulation establishing a budget expenditure tracking and performance framework and other general rules for EU programmes and activities.
Regularity	Extent to which a transaction or activity complies with the applicable rules and regulations and any contractual obligations.
Shared management	Method of spending the EU budget in which, in contrast to direct management, the Commission delegates to the member state while retaining ultimate responsibility.
Simplified cost option	Approach for determining a grant amount using methods such as standard unit costs, flat-rate financing or lump sums rather than the

Term	Definition/Explanation
	actual costs incurred by the beneficiary. Designed to reduce the administrative burden.

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This opinion was issued pursuant to Article 322(1)(a) TFEU, which provides for consultation of the European Court of Auditors on proposals relating to the financial rules which determine the procedure for establishing and implementing the EU budget.

The purpose of this opinion is to provide independent, expert advice to support the design, governance, performance framework and financial control arrangements of the Common Agricultural Policy. It is intended to help ensure sound financial management, accountability and EU added value in this policy.

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