Council of the European Union
General Secretariat

PUBLIC

Interinstitutional files:
2025/0237 (COD)
2025/0241 (COD)

Brussels, 16 March 2026

WK 4012/2026 INIT

LIMITE

AGRI
AGRIFIN
AGRILEG
AGRIORG

CADREFIN
ENV
FIN
FORETS
CODEC

This is a paper intended for a specific community of recipients. Handling and further distribution are under the sole responsibility of community members.

MEETING DOCUMENT

From:	General Secretariat of the Council
To:	Special Committee on Agriculture (SCA)
Subject:	SCA 16.03.2026 (follow-up): Opinion of the European Court of Auditors on the CAP and CMO post 2027 - Presentation by the European Court of Auditors

Delegations will find in Annex the PowerPoint presentation from the European Court of Auditors, which was presented at the SCA on 16 March 2026 (agenda item 3).

EUROPEAN COURT OF AUDITORS

PUBLIC

Opinion N°05/2026:

concerning the proposals for a regulation 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

2025/0241 (COD) & 2025/0237 (COD)



Context

PUBLIC

This opinion covers:

- the **CAP** proposal
- parts of **CMO** proposal
- CAP parts of the **Fund** proposal

Observations on design, financial implementation, control environment and **potential risks of changes** to the CAP

Main messages

PUBLIC

- Legal architecture and simplification
- Flexibility and steering
- Amount and allocation of funding
- Governance and accountability

Legal architecture and simplification

- A **single fund** for shared management
- **CAP provisions** less detailed and spread across several regulations
- Limited but important changes to CAP **interventions**
- Shorter CAP plans but longer **planning procedure**

PUBLIC

Legal architecture and simplification

PUBLIC

Fund Proposal	CAP Proposal	CMO Proposal
(c) Cotton	(a) DABIS	(q) EU school scheme
(l) LEADER	(b) Coupled income support	(r) Sectoral interventions
(n) Cooperation initiatives	(d) Area specific constraints	
(o) Outermost regions	(e) Mandatory requirements	
(p) Small Aegean islands	(f) AEC actions	
(s) Crisis payments	(g) Small farmers	
	(h) Risk management tools	
	(i) Investments	
	(j) Setting up young farmers, etc.	
	(k) Farm relief services	
	(l) LEADER	
	(m) Knowledge-sharing and innovation	

Flexibility and steering

- **EU added value** more dependant on Member States' choices
- More **flexibility** and potential for divergence
- Effective **Commission steering** key to 'commonality'
- Clarity needed on the scope of application of **recommendations**

PUBLIC

Amount and allocation of resources

- **Two-pillars replaced** by three groups of interventions
- Realistic **comparison difficult** with the resources of the current period
- Mobilising **non-ringfenced amount** for CAP may be difficult and complicated
- Uncertainty about **level of funding** for certain interventions

PUBLIC

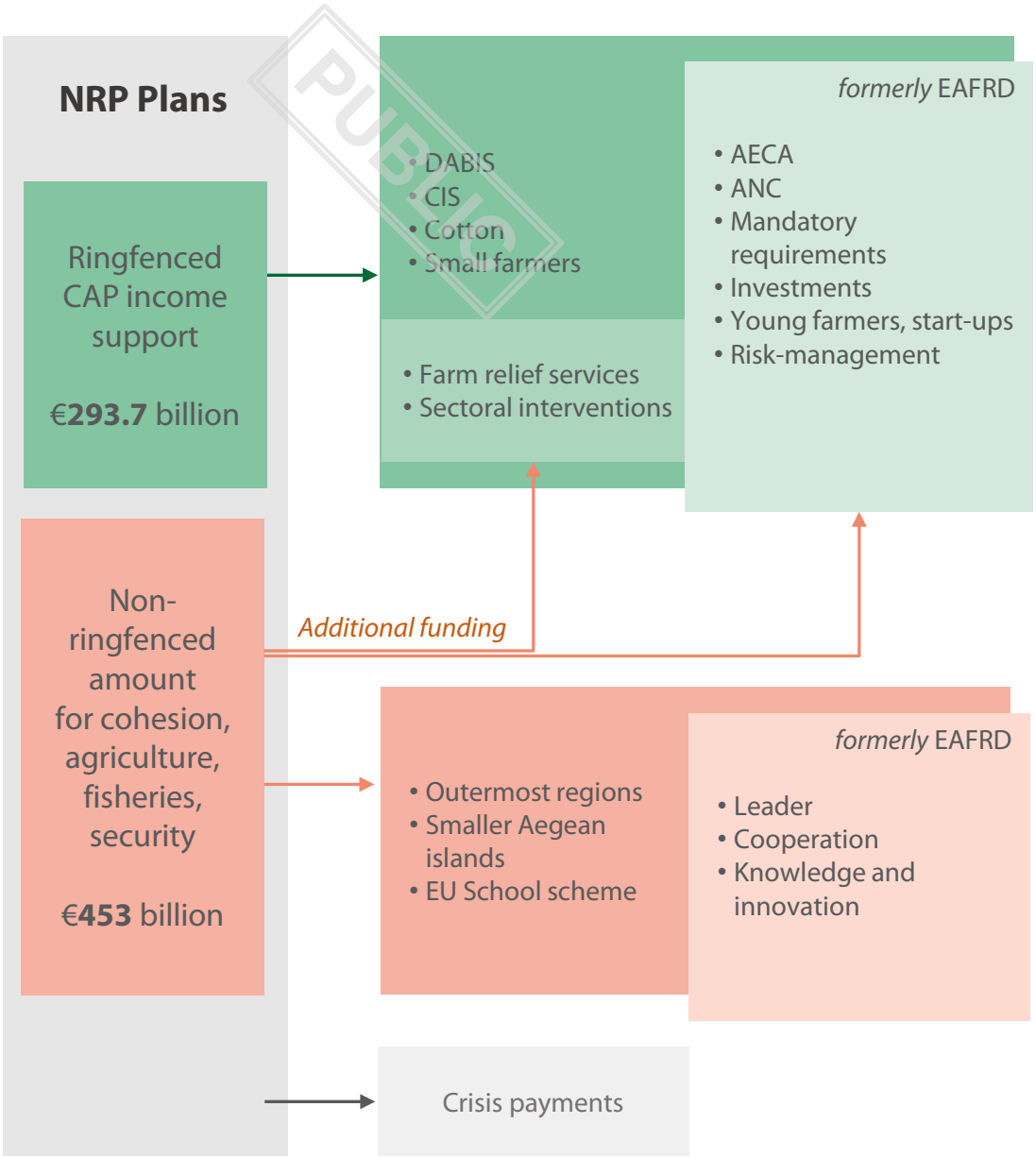
Amount and allocation of resources

Ringfencing € 293.7 billion

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

PUBLIC

Amount and allocation of resources



EUROPEAN COURT OF AUDITORS

Governance and accountability

PUBLIC

- CAP **paying agencies** to be maintained
- A **coordinating authority** and an audit authority
- Changes to the basis of **payments to beneficiaries** and Member States
- Clarity needed on:
  - identity of **output-based** interventions
  - safeguards for **traceability** of funds



THANK YOU

for your attention!

Find out more about the products and activities of the ECA:

eca.europa.eu

ECA-InstitutionalRelations@eca.europa.eu

@EUauditors

EUROPEAN COURT OF AUDITORS

12, rue Alcide De Gasperi
1615 Luxembourg
LUXEMBOURG

Photo: © butenkow - stock.adobe.com

Icons: Flaticon.com - © Freepik Company S.L. All rights reserved.

© European Union, 2026; Source: ECA