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WORKING PAPER

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Horizontal Agricultural Questions (CAP Reform)
N° Cion doc.:	9645/18 + COR 1 + ADD 1
Subject:	Proposal for a Regulation on CAP Strategic Plans - Commission presentation on reporting on achieved outputs and results for non-IACS interventions

Delegations will find attached the presentation on reporting on achieved outputs and results for non-IACS interventions, which the Commission gave to the Working Party of Agricultural Counsellors/Attachés (CAP Reform) on 7 May 2019.

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CAP post-2020 -

APR

*reporting on achieved outputs
and results
for non-IACS (EAFRD and
Sectorial) interventions*

#FutureofCAP



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Example 1

Intervention: “Productive Investments in
Agricultural Holdings”
(Commission proposal)

Operational assumptions

- Intervention “Productive Investments in Agricultural Holdings”
- Reporting date: 15/02/2026 (referring to financial year 2025)
- Unit amount planned in the plan for financial year 2025: 50,000 €/project
- Three calls for proposals, launched in 2022, 2023 and 2025 respectively
 - call 1, launched in 2022: 5,000 projects selected, average amount/project: 54,000 €
 - Call 2, launched in 2023: 6,000 projects selected, average amount/project: 52,000 €
 - Call 3, launched in 2025 (100% national money – “top-up”): 8,000 projects selected, average amount/project: 49,000 €
- Different beneficiaries per project
- No other interventions contribute to RI9 “Share of farmers receiving investment support to restructure and modernise”
- Denominator for calculation of RI9 = 100,000 farmers

Scheduling of payments per call

This amount is cleared when final payment is done (2025)

Launched in 2022

Call 1 **5.000 selected projects for an average amount per project of 54000 €**

Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	54,000	-	-	0
2023	-	81,000	-	1,500
2024	-	-	-	0
2025	-	-	135,000	3,500

No outputs in connection to advances

30% of the 5,000 selected projects

70% of the 5,000 selected projects

Launched in 2023

Call 2 **6.000 selected projects for an average amount per project of 52000 €**

Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	-	-	-	0
2023	-	-	-	0
2024	62,400	-	-	0
2025	-	93,600	-	1,800

Reported in the 2026 APR relating to Financial year 2025 and relevant for the clearance

Launched in 2025

Call 3 (« top-up ») **8.000 selected projects for an average amount per project of 49000 €**

Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2025	78,400	117,600	-	2,400

To be reported in 2026 (but not relevant for clearance)

Reporting in APR submitted in 2026 (Expenditure⁽¹⁾ and output indicators)

Expenditure	realised 2025 (A)	cumulative realised 2021-2025 (B)	Planned annual allocation 2025 (C)	Planned annual unit amount 2025 (D)	Realised annual unit amount (E=A/G)	Percentage difference of realised to planned annual unit amount (F=(E-D)/D)
Total public expenditure	400,200	481,200	420,000	-	-	-
out of which						
EAFRD + cofinancing	282,600	363,600	300,000	50,000	53,321	7%
Top-ups	117,600	117,600	120,000	50,000	49,000	-2%
Outputs	realised 2025 (G)					
O.18 Number of supported on-farm productive investments	7,700					
out of which						
EAFRD + cofinancing	5,300					
Top-ups	2,400					
Justification for deviation from planned unit amount	Calls for applications resulted in eligible investment projects that are more costly than expected, thus leading to a higher expenditure per project.					

Relevant for performance clearance

Annex V of CAP Strategic Plan

Annex V of CAP Strategic Plan

Not relevant for performance clearance!

3,500 from call 1 and 1,800 from call 2

from call 3

Information retrieved from CAP Plan		
Data calculated automatically		
to be reported		

(1) In .000 €

Reporting in APR submitted in 2026 (Result Indicators)

Cover the (6,000+8,000) beneficiaries of investments realised in 2025 (from calls 2 and 3)

Cover the (5,000+6,000+8,000) beneficiaries of investments realised in 2023 and 2025 (from calls 1, 2 & 3)

Results	realised 2025 (L)	cumulative realised 2021-2025 (M)	2025 milestone (planned cumulative result) (N)	Deviation from milestone (O=(M-N)/N)
R.9 Share of farmers receiving investment support to restructure and modernise	14%	19%	21%	-9,5%
Justification for deviation from the result indicator milestone	Not needed			

Relevant for performance review

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Example 2

Intervention: “Productive Investments in
Agricultural Holdings”

(« Option 1 » of AT and RO joint paper)

Rationale of « Option 1 »

Under « option 1 » of the joint AT and RO Presidencies “Reflection Paper”, the realised unit amount(s) in the reporting year concerned are compared with reported unit amount(s), resulting “from the calls for applications that have been published in the previous year(s) in the Annual Performance Report”.

This way, due to the shorter planning horizon, deviations of realised unit amounts should be less prominent than using as benchmark the “planned unit amount” established in the CAP Strategic Plan.

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2.1 one call per year

Scheduling of payments per call (same as in example 1)

Launched in 2022

Call 1		5.000 selected projects for an average amount per project of 54000 €		
Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	54,000	-	-	0
2023	-	81,000	-	1,500
2024	-	-	-	0
2025	-	-	135,000	3,500

Launched in 2023

Call 2		6.000 selected projects for an average amount per project of 52000 €		
Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	-	-	-	0
2023	-	-	-	0
2024	62,400	-	-	0
2025	-	93,600	-	1,800

Launched in 2025

Call 3 (« top-up »)		8.000 selected projects for an average amount per project of 49000 €		
Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2025	78,400	117,600	-	2,400

Reported in the 2026 APR relating to Financial year 2025 and relevant for the clearance

Reporting in APR submitted in 2026 (Expenditure and output indicators)

"In option 1" planning of outputs and financial allocations is foreseen to be done for the whole period

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Expenditure	Realised 2025 (A)	Cumulative realised 2021-2025 (B)	Planned annual allocation 2025 (C)	Planned unit amount for the whole period (D)	Adjusted average amount of selected projects (E)	Realised annual unit amount (F=A/H)	Percentage difference of realised to adjusted annual unit amount (G=(F-E)/E)
Total public expenditure:	400,200	481,200	Not applicable	50,000	-	-	-
Related to 2022	189,000	270,000	Not applicable	50,000	54,000	54,000	0%
Related to 2023	93,600	93,600	Not applicable	50,000	52,000	52,000	0%
Related to 2025 (Top-ups)	117,600	117,600	Not applicable	50,000	49,000	49,000	0%

Relevant for performance clearance

Relevant for performance clearance

Not relevant for performance clearance

Outputs	realised 2025 (H)
O.18 Number of supported on-farm productive investments	7,700
out of which:	
Related to 2022	3,500
Related to 2023	1,800
Related to 2025 (Top-ups)	2,400

From call 1

From call 2

From call 3

Information retrieved from CAP Plan			
Data calculated automatically			
to be reported			

Justification for deviation from planned unit amount: not needed

Reporting in APR submitted in 2026 (Result Indicators)

Cover the (6,000+8,000) beneficiaries of investments realised in 2025 (from calls 2 and 3)

Cover the (5,000+6,000+8,000) beneficiaries of investments realised in 2023 and 2025 (from calls 1, 2 & 3)

Results	realised 2025 (L)	cumulative realised 2021-2025 (M)	2025 milestone (planned cumulative result) (N)	Deviation from milestone (O=(M-N)/N)
R.9 Share of farmers receiving investment support to restructure and modernise	14%	19%	21%	-9,5%
Justification for deviation from the result indicator milestone	Not needed			Relevant for performance review

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2.2 more than one call per year

Scheduling of payments per call (two calls launched in the same year)

Launched in
2022

Call 1		5 selected projects for an average amount per project of 54000 €		
Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	54,000	-	-	0
2023	-	81,000	-	1,500
2024	-	-	-	0
2025	-	-	135,000	3,500

Launched in
2022

Call 2		6 selected projects for an average amount per project of 49000 €		
Financial Year	advance (20%) (.000€)	1st interim (30%) (.000€)	balance (50%) (.000€)	n° of outputs
2022	-	-	-	0
2023	58,800	-	-	0
2024	-	-	-	0
2025	-	88,200	-	1,800

Reported in the
2026 APR relating
to Financial year
2025 and relevant
for the clearance

Adjusted average unit amount for selection year 2022: 51,272€

Reporting in APR submitted in 2026 (Expenditure and output indicators)

"In option 1" planning of outputs and financial allocations is foreseen to be done for the whole period

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Expenditure	Realised 2025 (A)	Cumulative realised 2021-2025 (B)	Planned annual allocation 2025 (C)	Planned unit amount for the whole period (D)	Adjusted average amount of selected projects (E)	Realised annual unit amount (F=A/H)	Percentage difference of realised to adjusted annual unit amount (G=(F-E)/E)
Total public expenditure:	277,200	358,200	Not applicable	50,000	-	-	-
Related to 2022	277,200	358,200	Not applicable	50,000	51,272	53,307	3.4%

Outputs	realised 2025 (H)
O.18 Number of supported on-farm productive investments	5,200
out of which:	
Related to 2022	5,200

NB: deviation from planned unit amount would have been higher (6.6% vs 3.4%)

Relevant for performance clearance

Information retrieved from CAP Plan		
Data calculated automatically		
to be reported		

Justification for deviation from planned unit amount: 70% of projects from call 1 (average amount 54,000 €), versus 30% of projects from call 2 (average amount 49,000 €) were paid in financial year 2025

Reporting in APR submitted in 2026 (Result Indicators)

Covers the 6,000 new beneficiaries of investment projects realised in 2025 (from call 2)

Covers the (5,000+6,000) beneficiaries of investments realised in 2023 and 2025 (from calls 1 & 2)

Results	realised 2025 (L)	cumulative realised 2021-2025 (M)	2025 milestone (planned cumulative result) (N)	Deviation from milestone (O=(M-N)/N)
R.9 Share of farmers receiving investment support to restructure and modernise	6%	11%	13%	-15%

Justification for deviation from the result indicator milestone

No need for justification



Example 3

Possible definition of different unit amounts for the same intervention

Intervention « Rehabilitation of irrigation networks » under art. 68

Rehabilitation of irrigation networks	2021	2022	2023	2024	2025	2026	2027
Indicative financial allocation (.000 €)	0	600	2750	1500	3700	2400	1650
Planned outputs (O19: N° of supported local infrastructures)	0	20	50	50	90	80	30

By unit amount:		2021	2022	2023	2024	2025	2026	2027
1. Renovation and improvement of existing collective networks								
	Unit amount (.000 €)	30	30	30	30	30	30	30
	Planned output	0	20	0	50	50	80	0
2. Creation of new collective networks								
	Unit amount (.000 €)	55	55	55	55	55	55	55
	Planned output	0	0	50	0	40	0	30

Intervention « Investments in tourism and recreational infrastructure and facilities » under art. 68

Tourism and recreational infrastructures		2021	2022	2023	2024	2025	2026	2027
Indicative financial allocation (.000 €)		0	2,040	1,700	2,940	0	3,040	600
Planned outputs		0	35	25	50	0	50	10
By unit amount:		2021	2022	2023	2024	2025	2026	2027
1. Recovery of roads								
	Unit amount (.000 €)	80	80	80	80	80	80	80
	Planned output	0	15	10	15	0	20	0
2. Receptivity and structures for outdoor activities								
	Unit amount (.000 €)	60	60	60	60	60	60	60
	Planned output	0	0	15	15	0	10	10
3. Improvement of itineraries								
	Unit amount (.000 €)	42	42	42	42	42	42	42
	Planned output	0	20	0	20	0	20	0

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Thank you for your attention

