



Cover note on output and result indicators

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2 Output indicators

2.1 General principles for output indicators

Output indicators measure the outputs generated through interventions supported by the CAP (e.g. number of hectares, projects, beneficiaries, etc.). They follow an accounting logic: for each expenditure linked to an intervention, one output is generated and counted.

There is a one-to-one relationship between an intervention and an output indicator (i.e. only one output indicator can be associated with an intervention). It means that outputs generated by an intervention are planned and reported only once under the output indicator associated with that intervention in the CAP strategic plan. The list of all the output indicators with full label and associated type of intervention is included in **Annex I** to this cover note.

There are 37 output indicators in total, out of which 35 are used for performance clearance as well as monitoring, communication, and evaluation.

Two output indicators, which are O.3 (CAP beneficiaries) and O.34 (hectares under environmental practices), are only used for the effective monitoring, communication and evaluation of the CAP, and are neither planned nor used for performance clearance. For this reason, the one-to-one relationship between an intervention and an output indicator does not apply to these two indicators. Both indicators belong to the core list of indicators listed in Annex XIV to Regulation (EU) 2021/2115 (**SPR**) to be reported to the EP and Council pursuant to Article 142 of that Regulation.

2.2 Unit of measurement for output indicators

Output indicators can have different units of measurement, which are listed in **Annex II** to this cover note.

The unit of measurement can be, for instance, farmers, beneficiaries, operations, livestock units, heads, hectares, beehives, depending on the definition of the unit amount for an intervention in the CAP strategic plan. For simplification, in **Annex II** to this cover note it is proposed to report the number of operations for training actions. For lump sums under Article 70 of the SPR and for setting-up support, the unit to be used is the number of beneficiaries. For sectoral interventions in sectors other than the wine and apiculture sectors, the unit of measurement is always the number of operational programmes.

For the same output indicator there may be outputs measured with different units of measurement. For instance, the number of actions, number of beehives and number of beekeepers in output indicator O.37. Another example is the number of hectares for endangered plants, livestock units for endangered breeds and operations for the conservation, sustainable use, and development of genetic resources.

The unit of measurement of an output cannot be changed where such unit is specified in the SPR for that intervention. For instance, agri-environment-climate commitments (output indicator O.14) can only be paid and reported in hectares. In duly justified cases, when the payment is granted as a lump sum, it can be reported by beneficiary.

For certain interventions, the legal text introduces a certain degree of flexibility as regard the units of measurement. For instance, the SPR is not prescriptive for investments, where using specific unit of measurement, such as livestock units (LU), could offer more possibilities to use Simplified Cost Options and reduce the administrative burden. These ‘other units’ need to be meaningful. ‘Other units’ can be defined by Member States (MS) in their intervention design for output indicator O.9 (risk management), O.15 and O.16 (forestry environment/climate commitments), O.19 (supporting genetic resources), O.20 to O.24 (investments), O.30 and O.32 (cooperation) and O.2 and O.33 (training), O.36 (wine) and O.37 (apiculture).

In addition, a common unit of measurement is needed when reporting to allow for aggregating outputs measured with different unit of measurement at the level of type of intervention by output indicator. For instance, if MS use unit amounts per LU (rather than per operation) for investments under O.20 (on-farm productive investments), O.21 (on-farm non-productive investments), O.22 (infrastructure investments), O.23 (off-farm non-productive investments) and O.24 (off-farm productive investments) for performance clearance, MS would need for monitoring to report also these investments under the aggregated number of operations supported, so that an EU figure covering all supported investments could be monitored. The common units of measurement and the output indicators for which these common units of measurement apply are included in **Annex II**.

Agri-environment-climate commitments for bees under Art. 70

If a MS decides to include a specific agri-environment-climate scheme for bees in its CAP strategic plan, the commitment has to be clearly linked to the area. Thus, the payment and the unit amount have to be established per hectare using output indicator O.14 (number of hectares (excluding forestry) or other units covered by agri-environment-climate commitments) and R.31 (preserving habitats and species). A maximum number of beehives (e.g. 2 beehives per hectares) may also be defined as part of the eligibility criteria or commitment, depending on the type of commitment.

In exceptional cases, when the payment per hectare differs depending on the number of beehives on the actual hectares and it is not possible to establish the payment per hectare in advance, MSs may use average unit amounts per hectare for these specific cases. The average unit amount would correspond to the expected average number of beehives per hectare multiplied by the cost incurred and income foregone per beehive.

2.3 Output indicators to be used for performance clearance

2.3.1 Planning of output indicators

Output indicators are planned per **agricultural financial year (FY)**, which begins the 16 October of year N-1 and ends the 15 October of year N.

Outputs are planned per intervention, which may include more than one **unit amount**.

If several unit amounts are established for an intervention, outputs can be planned either:

- i. per each unit amount;

- ii. per groups of unit amounts (i.e. unit amounts are put in different groups and planned outputs are assigned to these groups instead of to individual unit amounts); or
- iii. for all unit amounts (i.e. planned outputs are not assigned to individual unit amounts, but to the intervention as a whole).

Where the outputs of an intervention are planned to be paid over several years, in order not to count them several times over the period, the annual planned outputs should correspond only to the number of outputs which are **indicatively** planned to receive their first payment in that FY. In other words, outputs are planned in full in the FY when the first payment is expected.

Regardless of whether the output of an intervention is planned to be paid in one year or over several years, such planned value is indicative, and may differ from the value that will actually be reported.

2.3.1.1 Carry-over of expenditure from previous programming periods

Expenditure carried over from previous programming periods supporting interventions contributing to the CAP strategic plan should also be taken into account when **planning outputs**, whose value should be reflected in the relevant output indicator.

Carry-over of expenditure is not relevant for sectoral interventions, because operational programmes for the fruit and vegetables sector and operations for the wine sector that will continue to be implemented after 1 January 2023 have to follow the rules of the previous CAP, and not those applied for CAP Strategic Plans.

When certain operations are carried over in the CAP strategic plan, and they are integrated under specific interventions, the MS need to plan a **separate unit amount** for those operations¹. In addition, the **financial allocation** will have to be planned separately (the financial plan includes 'out of which carried over expenditure'). However, it is no longer requirement to plan the **number of outputs** per unit amount, and this can be done at the level of the intervention.

2.3.1.2 Specific cases

In the fruit and vegetables sector, the hops sector, the olive oil and table olives sector and in the other sectors referred to in Article 48 of the SPR, outputs are planned per operational programme.

For output indicators O.3 and O.34, and aggregated values of output indicators planning is not required.

2.3.2 Reporting of output indicators to be used for performance clearance

Reporting of output indicators is done through the annual performance report (**APR**), which is submitted by **15 February of year N** and refer to FY N-1.

Output indicators are reported per unit amount.

¹ Annex I, Chapter 5(e)(v) of Commission implementing Regulation (EU) 2021/2289

Outputs generated following the use of recoveries coming from the programming period 2007-2013 do not need to be reported separately from the other outputs.

2.3.2.1 Calculation methods of output indicators to be used for performance clearance

Output indicators refer to outputs effectively paid in the FY. This payment corresponds to the gross realised expenditure. Amounts unduly paid for an output and recovered in the same FY are excluded from the calculation of the gross amount paid for that output in that FY.

In the case of financial instruments, outputs should be reported for incurred eligible expenditure defined in Art.80(5)(a)-(d) of SPR which has been also effected by the Paying Agency and declared to the Commission for the given FY (excluding the first advance payment provided for in Art.32(4)(a) HZR).

The values of an output indicator to be used for performance clearance should be calculated as the proportion of the expenditure paid for the associated outputs in a given FY. This proportion is based on the estimated cost of the entire project (or operation or action) as indicated in the application for support. Therefore, **partial outputs** should be reported for partially completed projects. If the cost of the project **decreases** during the implementation of the intervention, when reporting the last instalment, the generated partial output should be equal to 1 minus the sum of the partial outputs paid with the previous instalments, so that the sum of all the partial outputs equals 1. If the cost of a project **increases** during implementation, Member States should make sure that the sum of partial outputs does not reach 1 before the last instalment. Thus, Member States should use the newly estimated cost of the entire project in the calculation of partial outputs in a given FY as soon as this change in cost is known. This will also reflect more closely the actual implementation of the project in a given FY. In addition, partial outputs cannot be zero or negative values in a given FY, while the sum of partial outputs for an individual project should always be 1 eventually.

- In accordance with payment deadlines for **direct payments and area/animal-based EAFRD interventions**, payments generally cover the **full output** of the intervention (e.g. the entire area, all the LUs etc.) generated in a single FY (**including advances**). In very exceptional cases, the payment for an intervention claimed in a given calendar year could also be split over two FYs (such as, in the case of early or late payments). In this case, in the first FY only the proportion of the total output (i.e. a partial output) corresponding to the advance payment made in that FY out of the total payment **planned** for that intervention should be reported. For instance, if an intervention covers 100 hectares, and only 90% of the total payment planned for that intervention is made in a given FY, only 90 hectares (100 hectares * 0.9) should be reported in that FY.
- For **non-IACS Rural Development** interventions, the payment may be made in several **instalments (excluding possible advances** for investment and cooperation interventions) over more FYs. Instalments are considered as proxies for the progress in the deliverable of the output. In this case, the partial output to be reported for an operation should be proportionate to the payment made in a FY (excluding possible advances) for that operation out of the total payment planned for the operation.
- For **sectoral interventions**, the output to be reported is (i) the number of supported operational programmes in all sectors other than the wine and apiculture sectors (O.35); (ii) the number of

actions or units in the Wine Sector (O.36); and (iii) the number of actions or units in the Apiculture sector (O.37). The payment of expenditure related to sectoral interventions, **excluding possible advances**, can also be split over several FYs as instalments. For (i), instalments are considered as proxies for progress in the deliverable of the output, i.e. the implementation of multiannual operational programmes, and the output to be reported in a FY should correspond to the number of operational programmes paid in that FY. For (ii) and (iii), when interventions are paid over more FYs, then the partial output to be reported for an action should be proportionate to the payment made in a FY for the action out of the total payment planned for that action.

In accordance with the general principle for the reporting of partial outputs described above, an output partly **paid under the RDP** (i.e., CAP 2014-2022) and **partly paid under the CSP** (i.e., CAP 2023-2027) - i.e. as in the case of a carry-over operation - should be reported as a full output under the RDP and also under the CSP, regardless of the amount paid for that output under the RDP and the CSP. This means that the same unit of output that is reported under the RDP and the CSP will be counted twice.

2.3.2.2 Reporting of advances in output indicators to be used for performance clearance

- Advances as referred to in Article 44(3) and Article 44(3a) of Regulation (EU) 2021/2116 (**HZR**), should not count towards the output reporting in the Annual Performance Report, as they are considered as payments made before any goods or services have materialised in a given FY ('real advances'). Thus, although expenditure related to advances referred to in Article 44(3) and Article 44(3a) of the HZR, which concerns investments and cooperation interventions for rural development as well as sectoral interventions respectively, should be reported in the annual accounts, the **outputs** related to this cleared expenditure should be reported later **with the final payment**.
- Advances referred to in Article 32(4) point (a), and (5) of the HZR relating to **financial instruments** will also be treated as 'real advances' as described above. In this case, advances should be reported together with the corresponding output indicators **no later than in the 2027 APR**.

For direct payments and IACS Rural Development interventions, advance payments are actually first instalments and not 'real advances', as the corresponding output has already been delivered by the time of the first payment in a given FY. Therefore, the corresponding output should be reported in the APR (see also Section 2.3.2.1).

2.3.2.3 Specific cases

If an intervention includes support in the form of grants and financial instrument, the output indicator should be reported for each form of support. The table in **Annex III** to this cover note shows the link between types of interventions using financial instruments and corresponding output and result indicators.

For the fruit and vegetables sector, the hops sector, the olive oil and table olives sector and in the other sectors referred to in Article 48 of the SPR, outputs are reported per operational programme.

The implementation of Leader should only be reported under O.31 and thus operations implemented through Local Development Strategies should not be included in other output indicators (see section 5 on LEADER).

2.4 Aggregated values of output indicators and values of output indicators O.3 and O.34 to be used for the purpose of monitoring, communication and evaluation

2.4.1 Planning of aggregated values and values for O.3 and O.34

Aggregated values of output indicators and values of output indicators O.3 and O.34 do not have to be planned in the CAP strategic plan.

2.4.2 Reporting of aggregated values and values for O.3 and O.34

The following **aggregate values** should be reported without double counting:

- i. the total output per intervention where several unit amounts are established for an intervention;
- ii. the total output per unit of measurement where several units of measurement are established for an intervention;
- iii. the total output per type of intervention where a type of intervention has several interventions;
- iv. the total output per unit of measurement and, **where appropriate**, the total output using a common unit of measurement where the type of intervention includes several interventions the output of which is measured with different units of measurement;
- v. for output indicators O.4, O.36 and O.37, where interventions do not belong to the same type of intervention, the total output for those interventions.

Aggregate values by type of intervention should be provided by output indicator.

Therefore, when a type of intervention includes interventions that are measured with different output indicators measured with the same unit of measurement, such as in the case of the agri-climate environmental commitments, which include the output indicators O.14, O.15, O.16 and O.17 that are all measured in hectares, individual aggregate values should be provided for each output indicators where relevant.

This rule does not apply when the aggregate value represents an aggregation that goes beyond an individual type of intervention, such as in the case of O.34 Number of hectares under environmental practices. In this case, for instance, the aggregate representing the area under commitments and eco-schemes includes outputs belonging to different outputs indicators, such as O.8 eco-schemes, O.14 hectares excluding forestry under commitments, O.17 organic farming, etc.

Regarding point (iv), the total output using a common unit of measurement should be provided **where appropriate** by **output indicator**. For instance, in the case of **investments** (output indicators from O.20 to O.24), outputs can be measured as operations but also as livestock units or other units. In this case the

common unit of measurement is ‘operations’ and when reporting the aggregate value for the number of investment operations supported with the CAP, all operations are to be counted in whether they were paid as such or with another unit of measurement. However, in other cases, the use of a common unit of measurement might not be appropriate e.g. for **eco-schemes** (output indicator O.8) in a MS implementing an eco-scheme for animal welfare paid per livestock unit, collecting the number of hectares of the beneficiaries might not be feasible (farmers without land) and not relevant as the support is directed at the livestock and not at land management.

The common unit of measurement used for the output indicators should also be used to report the aggregate values by type of intervention (for investments), and for the wine sector.

Annex II to this cover note include information on the common unit of measurement to be used for relevant output indicators.

For the following types of intervention, the aggregated value by type of intervention is not required because adding too different elements or units is not meaningful: coupled income support, environmental, climate and other management commitments, and cooperation, which are all measured with more than one output indicators, and the type of intervention eco-schemes, and risk management, which are measured with one output indicator.

The **output indicator O.3** refers to the beneficiaries granted directly CAP support (and thus not to the members of a producer organisation or to the participants in a mutual fund). For this output, the following values should be provided:

- number of beneficiaries per intervention, per output indicator broken down into category, and per type of intervention, i.e. the number of beneficiaries by unit amount is not required and should not be reported.
- the total number of CAP support beneficiaries that are farmers, split by gender (the total number of CAP support beneficiaries is not calculated as it would be meaningless to add farmers and all the other kind of CAP beneficiaries such as producer organisations, training promoters, wine processing units...).
- the total number of farmers that receive support in the form of direct payments.

Farmers - gender reporting

There are 5 categories: *Man, Woman, Non-binary, Prefer not to say, and No prevalence.*

A number of MS have legal provisions or practices recognising that individuals may not fall into man and woman categories. For these MS, these beneficiaries should be recorded as “non-binary”.

‘Prefer not to say’ applies for persons who may not wish to be associated with one gender.

When the beneficiary of the CAP support is a group of natural persons, a legal person or a group of legal persons, the gender of the main manager of the farm is reported. If there is no main manager, the gender is defined according to the majority of the farm managers. In case of perfect gender balance, the fourth category: « No prevalence » is used.

When the beneficiary of the CAP support is a public or private organisation, such as an agricultural school, MS can either report the gender of the person taking the decisions for the farming activity, or select the category 'No prevalence'.

On a voluntary basis, MS can also provide the share of farmers that directly receive CAP support and exercise management responsibilities by gender (i.e. man, woman, prefer not to say, non-binary person).

The **output indicator O.34** provides the total area covered with practices beneficial for the environment and climate thanks to CAP support without double counting, broken down between agricultural and forestry land. For agricultural land, the following values should be provided:

- the total number of hectares receiving CAP support covered by the relevant statutory management requirements (**SMR**), good agricultural and environmental conditions (**GAEC**) and under **voluntary environmental practices** under eco-scheme, agri-environment-climate commitments and relevant sectoral interventions. This total excludes the interventions that are planned in units other than hectares when collecting the number of hectares is not feasible or not relevant;
- the total number of hectares that are only under **voluntary environmental practices**, excluding interventions that are planned in units other than hectares when collecting the number of hectares is not feasible or not relevant.

2.4.3 Calculation methods of aggregated values, and values for O.3 and O.34

For **IACS interventions**, when calculating aggregated values, outputs are counted in full in the aggregated value at each payment.

For **non-IACS interventions** that are paid in several instalments, the aggregated values should account for the partial outputs, except when aggregating the number of beneficiaries to calculate O.3. In this case, the beneficiary is always counted in full in O.3 when each instalment is paid.

For the **conversion of animals in livestock units** for aggregated values of output indicators such as O.8 (eco-schemes), O.11 (coupled income support), O.18 (animal welfare, health or increased biosecurity measures) and O.19 (operations supporting genetic resources), Eurostat coefficients should be used. Eurostat coefficients can be found at this [link](#)² and in Table 1 of **Annex IV** to this cover note. Alternatively, the coefficients reported in Table 2 of the same Annex can also be used.

The coefficients provided in the table may be increased or decreased in duly justified cases, and such increase or decrease should be explained in the CAP strategic plan taking into account scientific evidence. Other categories of animals may also be added in the table in duly justified cases, and the associated conversion coefficient for such categories should be established and explained in the CAP strategic plan taking into account scientific evidence.

² Last access on 25 September 2024

2.4.3.1 Rules to avoid double counting

Aggregated values of output indicators should be calculated without double counting, which means that where a given unit of output is covered by multiple relevant interventions, or by several operations within the same intervention, that unit of output is counted only once in the aggregate value.

Double counting can be avoided by using, for instance, a unique identifier for beneficiaries, or geospatial applications for area-based interventions.

For operations receiving both grant and financial instrument support, a unique identifier for the operation is necessary to avoid double counting, e.g. number of supported on-farm productive investments (O.20). When the same operation combines a financial instrument and a grant that are planned in two separate intervention unit amounts, then two partial outputs should be calculated for each instalment, one for the grant and the other for the financial instruments (to this regard, please see section 2.3.2.1 *Calculation methods of output indicators to be used for performance clearance*). However, when calculating the aggregated value for this operation, only one of the two partial outputs should be taken into account to avoid double counting, and these two partial outputs are not necessarily the same value. A solution to calculate the aggregated value for these operations is presented in **Annex V**.

For area-based output indicators, the relevant area determined as eligible for payment after administrative controls and before applying limits (such as entitlements or maximum thresholds established by MS) should be taken into account when calculating the aggregate values. The table in **Annex VI** to this cover note includes the output indicators for which this rule applies. This will depict better the actual area covered by CAP support, and also ease the localisation of the support and the reporting without double counting.

In addition, to further simplify the reporting of these aggregated values, the number of hectares having received payment between 16th October of Year N-2 and 15th October of Year N-1 in relation to interventions claimed in Year N-2 (partial or full payment) should be reported in the APR notified in year N.

Hectares and livestock units from interventions funded through the European Agricultural Fund for Rural Development (**EAFRD**) claimed in year N-2 having received related first payment between the 1st October and the 15th October of Year N-2 will only be reported in the APR notified in year N in the aggregated values.

In those rare cases where an output measured in hectares or livestock units claimed in year N-2 have not been paid before 16th October N-1 this output should not be reported in the aggregated values for FY N-1, even in the case of a late payment. However, if a late payment pertains to a non-IACS intervention, the partial output corresponding to that payment should be included in the aggregated value for the FY in which the payment is made.

2.5 Additional national financing for output indicators

Outputs

When support is granted as additional national financing referred to in Article 115(5) of the SPR, **planning** of outputs by intervention should include the outputs exclusively generated by such additional national financing³. This only applies to certain rural development interventions, and not to the fruit and vegetables sector.

Outputs exclusively generated by additional national financing shall be **reported** by intervention separately from the outputs only generated by EU and public expenditure other than additional national financing. Therefore, if the same output exclusively generated by additional national financing is covered by two intervention unit amounts belonging to the same intervention, this output should be reported twice for that intervention in the total number of outputs exclusively generated by additional national financing.

An example of how to report partial outputs in case of non-IACS interventions when additional national financing is provided is shown in **Annex VII**.

An example of how to calculate realised unit amounts and partial outputs in case of non-IACS and IACS interventions that are financed through total public expenditure and also additional national financing is shown in **Annex VIII**.

Aggregate values

There is no need to report separately outputs exclusively generated by additional national financing from outputs generated by EU and public expenditure other than additional national financing in the aggregate values. However, aggregated values and result indicators should include such contribution.

Outputs generated by additional national financing should not be taken into account for the annual reporting on outputs for the purposes of Article 37 HZR (Eligibility of expenditure), to be cleared in the performance clearance, but they should be taken into account in the calculation of aggregated values of output indicators for the purpose of monitoring, communication and evaluation.

3 Result indicators

3.1 General principles for result indicators

Result indicators establish the link between an intervention and its purpose. They are used for **target setting** and to measure progress towards those targets (performance review). Provided a CAP action has proven to be effective in achieving its objective, following annual progress in its implementation will itself provide a good indication of whether or not the CAP is on track.

³ *Outputs exclusively generated by additional national financing* are outputs that are fully paid through this form of support in one or more financial years (FY). Therefore, an output that is partly paid with additional national financing in a given FY and then it is partly paid with EU funds in the following financial year (or the other way around) is **not** an output exclusively generated by additional national financing.

The list of all the result indicators with full labels and associated specific objectives as presented in the Annex I to the SPR is included in **Annex IX** to this cover note.

There are **44 result indicators** in total, and MS are not allowed to use result indicators other than those in **Annex IX**. This will ensure comparability of results across MS and allow the aggregation of results at EU level.

Most result indicators are **type of intervention specific**. For instance, even if both management commitments and investments can contribute to the same specific objective, management commitments and investments are counted in separate result indicators to ease the accounting and the follow-up of the implementation of the CAP strategic plan. By contrast, R.43 (AMR) and R.44 (Animal welfare) mix investments and commitments.

In most cases result indicators differentiate between the management commitments paid per hectares (R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.30, R.31, R.33) and those paid per LU (R.13, R.25). By contrast, for the support paid per hectare beneficial for animal welfare and AMR (organic farming), MS need to count the relevant LU for R.43 (AMR) and R.44 (Animal welfare). In addition, the support addressing reduction of GHG and ammonia emissions, paid per hectare but targeted to livestock (and without link to land) shall be linked to R.13 (e.g. measures supporting feed efficiency or feed additives).

In most cases, result indicators differentiate the support paid on agricultural land (e.g. R.12, R.14, etc.) from the support paid on forest land (R.30). By contrast, the creation of woodland counts towards R.17 whether afforestation takes place on agricultural land or on forest land.

In most cases, i.e. when feasible and relevant, interventions are linked to different result indicators depending on whether the support is granted to farming (primary agricultural production) or activities other than farming. For instance, the support to businesses, including off-farm investments realised by farmers, is recorded in R.39 (Developing the rural economy) and R.27 (Environment / climate-related performance through investment in rural areas). By contrast, there is no distinction between farmers and beneficiaries other than farmers with regard to knowledge exchange reported under R.1 because the benefit arising from the collection of this additional information would not be proportionate to the administrative burden to collect such information.

3.2 Linking result indicators and specific objectives

MS should establish a link between result indicators and specific objectives (SOs).

There is a direct link between **result indicators and SOs**, as suggested in Annex I to the SPR and in **Annex X** to this cover note. However, the same result indicator can be linked to more than one SO:

- For instance, organic farming (R.29) is linked to SO6 – Biodiversity in Annex I to the SPR. However it may also be linked to SO5 – Natural Resources due to the benefits to soil and water, to SO4 – Climate, given that organic farming contributes to carbon sequestration, and SO9 – Societal demands, given consumers` demand for organic food.
- In Annex I to the SPR, sustainable and reduced use of pesticides (R.24) is linked to SO5 – Natural Resources, but it can also be linked to SO9 – Societal demands.

- Training (R.1 and R.2) ultimately will benefit all objectives, thus it is enough to link it to SO10, which is the cross-cutting objective - Modernisation & sharing knowledge in the CAP strategic plan.

The most evident links between **result indicators and SOs** are displayed in the matrix in **Annex X** to this cover note. It is noteworthy that MS can establish links between result indicators and specific objectives in addition to those in the matrix depending on the design of their interventions.

3.3 Linking result indicators and types of interventions

MS should take into account that:

- i. interventions should be linked to all result indicators to which they contribute directly and significantly;
- ii. only operations within an intervention that contribute directly and significantly to a result indicator should be attributed to this result indicator. This is to acknowledge the fact that some interventions address several needs at a time (e.g. organic farming), while avoiding an overestimation of the effects of the policy. For environmental farming practices, MS can refer to the matrix between these practices and result indicators developed by the JRC at this [link](#)⁴;
- iii. a single intervention, or a single operation within one intervention, may contribute to more than one result indicator;
- iv. all interventions must be linked to at least one result indicator. There are 3 derogations to this rule in Article 111, point (e) of the SPR, according to which support to apiculture not directly granted to beekeepers, certain interventions in the wine sector, and promotion and information for quality schemes may not be linked to any result indicators.
- v. Regarding the types of intervention in the apiculture sector and Union financial assistance (Article 55 of the SPR), only the following interventions included in the type of intervention referred to in Article 55(1), point (b) should be linked to result indicator R.35 (preserving beehives):
 - combatting beehive invaders and diseases, in particular varroasis;
 - preventing damage caused by adverse climatic events and promoting the development and use of management practices adapted to changing climate conditions;
 - restocking of beehives in the Union, including bee breeding;
 - rationalising transhumance.

As this support is granted directly to beekeepers, it is feasible to count the number of beehives benefitting from CAP support. These interventions are not counted in any other result

⁴ Last access on 25 September 2024.

Access is restricted to accredited users. Users with a valid EU login account can request access by sending an email to the functional mailbox: JRC-WIKI-CAP-SP@ec.europa.eu Accredited users accessing the JRC wiki website can also consult the results on the literature review on farming practices, which is available at this [link](#).

indicators, because the number of beekeepers can be very large and by adding them to farmers-beneficiaries, the CAP effect on farmers that are not beekeepers would be diluted. In addition, some types of interventions, such as technical assistance, provide broad support to beekeepers, and the benefit arising from the collection of more precise data on the number of beehives of these beekeepers would not be proportionate to the administrative burden to collect such information.

- vi. areas that are only subject to SMR and GAEC should not be included in the calculation of result indicators, except for result indicator R.4, which is specifically designed to capture the share of agricultural area receiving CAP income support and subject to conditionality.
- vii. investments in irrigation should be linked to the following result indicators:
 - Modernisation of existing irrigation installations on farm: R.26 (investments related to natural resources)
 - “New irrigation” installations⁵ on farm: R.9 (farm modernisation)
 - Modernisation of existing public irrigation infrastructure: R.27 (Environmental or climate-related performance through investment in rural areas)
 - New public irrigation infrastructure⁶: R.39 (Developing the rural economy)

Some positive and negative examples on how interventions can, or cannot, be linked to result indicators are provided as follows:

- Projects of building renovation should include clear and significant components that will lead to a significant improvement of animal welfare to count towards R.44 (animal welfare).
- A building renovation that only adopts the latest standards in terms of energy savings is not enough to justify a link to R.16 (investments for climate).
- By contrast, even if the production of renewable energy, although on a small-scale, or the promotion of digital farming technologies represent a small part of a single large on-farm modernisation investment, this intervention should nevertheless be linked to R.3 (digitalising agriculture) and the installed capacity be reported under R.15 (renewable energy).
- Some farming practices reducing ammonia emissions, such as ‘specific amendments with sorbents’ and ‘no-urea fertilizers’, should only be linked to R.20 (air quality).
- By contrast, interventions supporting organic farming should be linked to: R.14 (carbon sequestration), R.19 (soil), R.21 (water quality), R.24 (pesticides), R.29 (organic farming), R.31 (habitat and species), R.43 (AMR), and R.44 (animal welfare). MS may also attribute organic farming to other result indicators when specific requirements or conditions of the intervention justify it.

⁵ Investments leading to a net increase in irrigated area

⁶ Leading to a net increase in irrigated area

Where different/a broad range of operations/commitments are included in a single intervention, the individual operations/commitments of the intervention may be attributed to different result indicators, depending on their specific conditions. All supported commitments/operations must however be attributed to at least one result indicator. In these cases, when drafting the CAP strategic plan, the intervention as a whole (or the intervention/unit amount) should be attributed to the relevant result indicator, although not all operations/commitments might contribute to each of the selected result indicators.

- This is for instance the case for investments and cooperation. When reporting for investment and cooperation in this case, operations should be assessed individually and attributed (ex-post) to the relevant result indicator as appropriate.
- It could also be the case that an eco-scheme, mostly when it is a “whole farm eco-scheme”, contains different commitments, which should be linked to different result indicators. In this situation, only the hectares (outputs) planned for the “commitments/operations” linked to a specific result indicator should be taken into account when setting the milestone/target for that specific result indicator. Similarly, for the reporting, only the hectares under the “commitment/operation” linked to a specific result indicator, should be included in the reporting for the specific result indicator. In the case of such a “whole farm eco-scheme” it could in certain cases, and depending on the design of the eco-scheme, facilitate the attribution of the individual commitments to result indicators in SFC⁷ to plan separate unit amounts for each commitment, even if given the same “value”. Where this is not relevant or possible due to the design of the “whole farm eco-scheme”, it would increase transparency to nevertheless indicate clearly, which commitments justify the attribution of the intervention to which result indicator. It remains that only the hectares under the “commitment/operation” justifying the attribution of the intervention to a specific result indicator, should be included in the planning and reporting for the specific result indicator.

MS could also link result indicators to types of intervention other than those indicated in the indicator fiche of the result indicators as long as the link is justified by the intervention logic. Therefore, the types of interventions listed in the indicator fiches are neither compulsory nor exhaustive but are considered the most relevant in a typical situation.

- For example, MS can define coupled payments to address environmental issues where coupled payments have been specifically designed to address this need and would reward farmers for practices going beyond mandatory requirements. In such cases, the area covered by this coupled payment could be included in the result indicators to which MS can demonstrate that it contributes directly and significantly.

The concept of primary and secondary contributions (or primary and secondary effects), which applied in the Annual Implementation Report for Rural Development measures under the CAP 2014-2020, does not exist any longer. One intervention may contribute to several result indicators at the same time, without hierarchy between the effects (provided the link is direct and significant).

⁷ System for Fund Management in the European Community

It is noteworthy that, although the output indicators (which are associated to interventions) and result indicators can account for the same intervention, they are not necessarily based on the same unit of measurement due to their different purpose. For instance, for the output indicator O.33 ‘training’ the output of the intervention is the number of training operations (training promoters are paid for each training operation they carry out) or promoters, whereas the result indicator R.1 to which this intervention is linked captures the effects of such intervention in a way to reflect its intended policy purpose, i.e. the number of persons trained.

3.4 Planning of result indicators

Quantified targets and milestones should be established for each result indicator that are relevant for the specific objectives and interventions described in the CAP strategic plan.

MS should plan only one target per result indicator, including for the result indicators with a breakdown. The only exception is R.11 (concentration of supply) for which MS should plan and report targets and milestones for each sector covered by operational programmes.

The target of **cumulative result indicators** should be equal to the **last milestone** established in the CAP strategic plan, while the target of **annual result indicators** should be equal to the **highest milestone**. A different approach to set the target of annual result indicators is acceptable in duly justified cases.

Carry-over of expenditure from previous programming periods

Expenditure related to interventions that are carried over from previous programming periods and are funded in the CAP strategic plan should be also taken into account in the intervention strategy and for the target setting of result indicators.

3.5 Reporting of result indicators

The result indicators are reported annually in the APR, which is submitted by **15 February** of each year.

When result indicators are expressed as a share, MS should report the numerator and the denominator (and not only the result indicator value) in the APR in order to allow aggregation at EU level.

3.5.1 Breakdown of result indicators for reporting

MS should report only one value per relevant result indicators. By way of derogation, the following breakdowns are required:

- i. by sector for result indicator R.11;
- ii. by subcategories for result indicator R.17:
 - R.17 Afforested land - afforested area
 - R.17 Afforested land - restored area
 - R.17 Afforested land - agro-forestry
 - R.17 Afforested land - landscape features created

- iii. by conversion to and maintenance of organic farming for result indicator R.29;
 - R.29 Development of organic agriculture - conversion
 - R.29 Development of organic agriculture - maintenance
- iv. by land type for result indicator R.33:
 - R.33 Improving Natura 2000 management - forest area
 - R.33 Improving Natura 2000 management - agricultural area
- v. by gender for result indicator R.36:
 - R.36 Generational renewal - young farmers - female
 - R.36 Generational renewal - young farmers - male
 - R.36 Generational renewal - young farmers - non-binary
 - R.36 Generational renewal - young farmers - prefer not to say
- vi. by livestock species for result indicators R.43 and R.44:
 - R.43 Limiting antimicrobial use; and R.44 Improving animal welfare - Bovine animals
 - R.43 Limiting antimicrobial use; and R.44 Improving animal welfare - Ovine animals
 - R.43 Limiting antimicrobial use; and R.44 Improving animal welfare - Pigs
 - R.43 Limiting antimicrobial use; and R.44 Improving animal welfare - Poultry
 - R.43 Limiting antimicrobial use; and R.44 Improving animal welfare - Other

3.6 Calculation methods for result indicators

When calculating realised result indicators in the APR, the following should be taken into account:

Outputs generated by an operation should always be attributed **in full** (i.e. regardless of the share of payment realised for those outputs under the CSP (i.e., CAP 2023-2027) or the fact that these outputs are partly paid under the RDP (i.e., CAP 2014-2022) and partly paid under the CSP) to the relevant result indicator, including when this operation is linked to more result indicators. By exception, in the case of whole-farm eco-schemes, the total area corresponding to the output is not systematically attributed in full to all the linked result indicators, but only the part of the area covered by practices relevant to each result indicator, as it is done in the planning of milestones (please see the example on whole-farm eco-schemes in section 3.3 *Linking result indicators and types of interventions* of this cover note). For all result indicators, the **moment of data collection** of the outputs generated by an operation is when the **first payment** (excluding real advance payments) for that operation is made in the FY concerned, even if this is a partial payment, such in the case of non-IACS interventions that are paid in several instalments. By way of derogation, for result indicator R.37 (number of jobs created), values should be counted in full at the time of completion of the operation, because of the risk of discrepancy between the estimated number of jobs at the time of the first payment and the number of jobs actually created at the end of the project.

A local development strategy (LDS) of the Leader intervention or an operational programme of sectoral interventions can include actions and projects that can be paid after the LDS or the operational programme have been paid for the first time. In these cases, the contribution of individual actions or

projects to the relevant result indicators is fully accounted when such actions or projects (rather than the LDS or the operational programme) are paid for the first time (or at balance payment for R.37 (jobs); please note that this last payment can be made before the LDS, or the operational programme are paid for the last time). For instance, if a management commitment is funded through an operational programme, the contribution of this operational programme to the relevant result indicators is accounted in the FY only when this commitment is paid for the first time and not when the operational programme is paid the first time. In the same manner, new jobs generated by an action funded through an LDS are accounted in R.37 when such action is paid for the last time (rather than when the LDS is paid for the last time).

When there is a difference between the output estimated for a non-IACS intervention at the time of the first payment and the output actually generated by that intervention at the time of the balance payment, and this difference has a significant impact on the cumulative result indicators⁸, the value of these indicators should be modified accordingly in the APR of the FY when this change is known. There is no need to change the value of result indicators in the APRs submitted in the previous years. Values related to payments in the form of ‘**real advances**’ should not be counted in the quantification of the related result indicators prior to the delivery of the corresponding output.

Even if a single intervention or operation may contribute to more than one result indicator, units cannot be double counted within the same result indicators. For instance, if the same hectare is under more than one commitment (for example under a management commitment to reduce nitrogen application and maintain organic farming) this hectare can only be counted once (i.e. as 1 hectare) towards each relevant result indicator, such as R.21 – water quality. Therefore, the rule of **no double counting** applies for result indicators. There are very limited exceptions to the general principle (please see point 3.6.1 iv), which apply because the administrative burden to ensure no double counting would not be proportionate to the increase in precision.

Outputs generated by additional national financing should be taken into account for the calculation of result indicators.

Annual values should be calculated for result indicators R.4, R.5, R.6, R.7, R.8, R.11, R.12, R.13, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.25, R.29, R.30, R.31, R.33, R.34, R.43 and R.44⁹. Annual values correspond, for instance, to the share of UAA covered by a type of commitment in the relevant FY.

Cumulative values should be calculated for result indicators R.1, R.2, R.3, R.9, R.10, R.15, R.16, R.17, R.18, R.26, R.27, R.28, R.32, R.35, R.36, R.37, R.38, R.39, R.40, R.41 and R.42. Examples of how to calculate values for cumulative result indicators are provided in **Annex XI** to this cover note.

The value of cumulative result indicators takes into account possible adjustments to realised outputs once the final values are known.

⁸ Such as in the case of R.1, for instance, when a large training project is abandoned after the first payment or there is a significant decline or increase in the number of participants.

⁹ For R.43 and R.44, outputs generated by investments are accounted cumulatively.

For the **conversion of animals in livestock units** for result indicators, Eurostat coefficients should be used. Eurostat coefficients can be found at this [link](#)¹⁰ and in Table 1 of **Annex IV to this cover note**. Alternatively, the coefficients reported in Table 2 of the same Annex can also be used.

In case of investments relating to animal welfare linked to R.44, the planned and reported number of livestock units impacted by such interventions might be estimated based on the total number of animals in the farm or building capacity regardless of whether these interventions impact all or only part of the animals on the farm. However, if the investment affects only a small part of farmed animals, and there is no mean to be precise in the reporting, consideration should be given to not reporting the contribution of the intervention under R.44.

As previously mentioned, MS can link result indicators to types of intervention other than those indicated in the indicator fiche of the result indicators. However, there are few exceptions to this flexibility because there is the need to ensure comparability of results between MS and the reliability of the EU aggregate. For this reason, MS cannot derogate from the calculation method described in the fiche in the following cases:

- **Result indicator R.4** relates to the area covered by all the types of intervention in the form of direct payments as well as support for area under natural or other area-specific constraints (ANC) (Article 71 of the SPR) and for area-specific disadvantages resulting from certain mandatory requirements (Article 72 of the SPR).
- The **support to ANC**, without requirements beyond mandatory ones, is accounted in result indicators only related to income support (R.4 and R.7) and not in result indicators related to environmental and climatic objectives. Although ANC payments contribute to the maintenance of farming, prevent land abandonment, and thus contribute to the environment, farmers do not need to implement specific practices beneficial for the environment and climate to be granted the support. Thus, these interventions do not provide positive externalities beyond mandatory requirements.
- Similarly, the **support to farmers in Natura 2000 and Water Framework Directive protected areas** (Article 72 of the SPR) only relate to R.4 and R.7, as the support compensates the farmers for the obligations to be respected for farming in these areas. If farmers in Natura 2000 commit to voluntary practices (Articles 31 and 70 of the SPR), this will be reflected in R.33 (Improving Natura 2000 management). For the derogation on support to forest area in Natura 2000, see below.
- **Result indicator R.6** relates to all the types of intervention in the form of direct payments, except the crop-specific payment for cotton. Ideally, R.6 should always be linked to complementary redistributive income support for sustainability, while other direct payments interventions may be added especially when there is some degressivity of unit amounts (which is possible, for instance, for complementary income support, and complementary income support for young farmers). An example on how to calculate R.6 is provided in **Annex XII** to this cover note.

¹⁰ Last access on 25 September 2024.

- **Result indicator R.7** relates to all the types of intervention in the form of direct payments except the crop-specific payment for cotton, as well as support for ANC and for area-specific disadvantages resulting from certain mandatory requirements. Ideally, in the CAP Plan, R.7 should therefore be linked to interventions under Natura 2000, ANC and higher BISS payments for areas in need. An example on how to calculate R.7 is provided in **Annex XII** to this cover note. By way of derogation to this rule, when MS design interventions in accordance with Article 72 of the SPR **supporting forest areas only**, such interventions may be linked to result indicator **R.30**, subject to the following:
 - no interventions are designed for agricultural areas under natural or other area-specific constraints; and
 - Article 22(2) of the SPR is not applied in respect of ANC (as defined in Article 32 of Regulation (EU) No 1305/2013, i.e. MS do not increase the amount of the basic income support per hectare (**BISS**) granted to farmers in ANC areas.
- The **area-related result indicators** R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.31, R.33 and R.34 only relate to voluntary environmental practices going beyond mandatory requirements paid in hectares under eco-schemes referred to in Article 31 of the SPR, agri-environment-climate commitments referred to in Article 70 of the SPR, as well as relevant interventions in certain sectors referred to in Title III, Chapter III of the SPR.
- By way of derogation, MS may also link result indicators R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.31, R.33 and R.34 to interventions other than those referred to in the previous point, provided that the supported practices go beyond relevant mandatory requirements and contribute significantly and directly to the relevant result indicators.
- For area-based result indicators R.4, R.6, R.7, R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.30, R.31, R.33 and R.34, the relevant area determined as eligible for payment after administrative controls and **before** applying limits should be taken into account when calculating their values. **Annex VI** to this cover note describes this rule in detail.
- Result indicator R.43: an example on how to calculate this result indicator is provided in **Annex XII to this cover note**.

3.6.1 Rules to avoid double counting in result indicators

In order to calculate result indicators without double counting, the following should apply:

- i. where a unit that contributes to the quantification of a result indicator is covered by several interventions, or several operations within the same intervention, which are linked to the same result indicator, this unit should only be counted once in the quantification of that result indicator;
- ii. result indicators relating to IACS interventions and reported in the APR for the agricultural financial year N-1 should include the number of units that have received partial or full payment in agricultural financial year N-1 in relation to interventions claimed in year N-2;

- iii. where payment entitlements or maximum thresholds are applied, MS should report the relevant area determined as eligible for payment after administrative controls and before applying limits under the relevant result indicators;
- iv. by way of derogation from point (i), double counting may be accepted for result indicators R.1, R.2, R.3, R.10, and R.28, and for the types of intervention in certain sectors¹¹ to keep the administrative burden proportionate.

3.7 Denominators of result indicators

The values of the context indicators that are used as denominators of result indicators should be fixed for the entire CAP strategic plan period. If duly justified, MS may update these values as part of a CAP strategic plan amendment in accordance with Article 119 of the SPR.

There are three exceptions to this rule:

- R.11 (Concentration of supply), where the values in the denominator (production value) should be adapted on a yearly basis in order to reduce the effect of price volatility on the indicator.
- R.6 (Redistribution to smaller farmers) and R.7 (Enhancing support to farms in areas with specific needs), for which the denominator is updated each FY.

These initial context indicator/denominator values should be included in the CAP strategic plan and should notably be used for the target setting. They will be automatically filled in the Plan based on the latest published context indicators. MS have the possibility to update these values. Once fixed in the Plan, the values will be annually used and thus automatically filled in the APR.

When the numerator refers to the number of ‘farmers’ granted support, the number of farms collected by Eurostat in the Integrated Farm Statistics surveys should be used for the denominator, as the definition of ‘farmer’ in the SPR Regulation approaches most closely the definition of ‘farm’ in Eurostat:

- In the SPR ‘farmer’ is defined as a natural or legal person, or a group of natural or legal persons, regardless of the legal status granted to such group and its members by national law, whose holding is situated within the territorial scope of the Treaty [...] and who exercises an agricultural activity as determined by MS [...];
- Definition of ‘farm’ in Eurostat: An agricultural holding, or holding or farm is a single unit, both technically and economically, operating under a single management and which undertakes economic activities in agriculture within the economic territory of the European Union, either as its primary or secondary activity.

¹¹ Double counting of area cannot be managed in a proportionate way for the interventions in certain sectors not managed via IACS. However, the effect of double counting on data quality is estimated to be small because the area potentially concerned should also be small. The same applies to farms.

4 Sectoral Interventions

Sectoral interventions in all sectors, except for the wine and apiculture sectors, are carried out by recognised producer organisations or associations of producer organisations (POs, APOs or beneficiaries) through operational programmes (OPs). Due to administrative burden related to the long list of sectoral interventions set up according to the needs of the beneficiaries themselves, and because of the level of detail of the EU level eligibility conditions that exists in the SPR for these interventions (Title III, Chapter III of the SPR, the planning, reporting and clearing of these interventions are carried out in a simplified manner. This, as laid down in Article 48 of the SPR, implies that sectoral interventions in all sectors, except for the wine and apiculture sectors, are planned, reported and cleared at the OPs level, based on output indicator O.35.

In the wine and apiculture sectors, the planning, reporting and clearance should be carried out in a standard manner, i.e. at intervention level. However, the wine and apiculture sectors have dedicated output indicators, which are O.36 and O.37 respectively, to be used for planning, reporting and clearing performance in these sectors. These output indicators can be planned and reported in several units, depending on the nature of individual interventions.

Output indicator O.34 applies to a likely a small number of sectoral interventions, which are area-based and support environmental practices going beyond conditionality.

As for the result indicators, R.10 and R.11 should always be linked to all sectoral types of interventions in sectors other than wine and apiculture because all interventions implemented by the beneficiaries contribute to better supply chain organisation and concentration of supply. For other result indicators besides R.10 and R.11, MS need to plan and report the contribution of sectoral interventions to a result indicator only if the contribution is direct and significant. Decision on whether a contribution of the intervention is direct and significant is to be done by MS, which are best placed to assess such contribution. This is because MS will decide on the menu of sectoral interventions they will offer to their beneficiaries and have the knowledge on the past performance and needs of their sectors in question, as well as an experience in adopting OPs in the Fruit & Vegetables sector during the 2014-2020 CAP period.

Given the difficulty to plan the contribution of sectoral interventions to result indicators, in particular at the beginning of the period, targets and milestones planned may need to be modified after the submission of the CAP strategic plans by MS. This can be done by amending the CAP strategic plans, according to Article 119 of the SPR. Alternatively, MS can provide justification for the inaccuracies in their APRs and explain factors that may not have been taken into account when planning (such as, for instance, the adoption of the OPs by POs after the submission of CAP strategic plan), or provide other necessary information.

For the wine sector, interventions are linked to the relevant result indicators (such as R.5 Risk Management) but not to R.11, because there are no operational programmes in the wine sector, and not in R.10, unless support, including EAFRD, is granted through a PO. For the apiculture sector, a dedicated result indicator R.35 applies.

Guidelines on how to link **result indicators** (other than R.10 and R.11) to **sectoral interventions** that contribute in a direct and significant manner to those result indicators are provided in **Annex XIII** to this cover note.

5 Leader

Incorporating the implementation of Leader into the CAP Plan performance system presents some specific challenges. Leader has always embodied elements of the new delivery model, with its flexible, territory-specific approach, built on principles, needs and objectives, rather than menus and checklists.

Leader, whilst clearly intrinsically connected to specific objective (h) “promote employment, growth, gender equality, including the participation of women in farming, social inclusion and local development in rural areas, including circular bio-economy and sustainable forestry”, can also contribute to any of the other eight specific objectives and the cross-cutting objective, through the design and implementation of Local Development Strategies (LDS). However, since Leader is a bottom-up initiative, the expected contributions from this intervention to CAP strategic plan results and objectives are difficult to anticipate before the LDS have been selected. A specific approach to incorporating Leader into the CAP Plan performance system is therefore proposed.

For the development and approval of the CAP Plan, the Leader intervention should be attributed to the LEADER specific result indicator R.38, which is linked to the specific objective (h), and allows for setting a target indicating the expected rural population covered by LDS.

Once all LDS have been selected, the MS should modify, where relevant, the CAP strategic plan to add to the existing target values the additional contribution expected from implementation of the LDS. This may include introducing some additional result indicators. For example, it may be the case that certain result indicators, such as R.41 (share of rural population benefitting from improved access to services and infrastructure) or R.42 (promoting social inclusion), are only supported via Leader. MS should then incorporate the achieved contribution of LDS to each of the identified result indicators in their APR.

6 Annex I: Types of interventions and associated output indicators

Output indicators only used for the purpose of monitoring, communication and evaluation are marked with MO

| Type of intervention | Output indicator |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cooperation (Article 77 of the SPR) | O.1 Number of European Innovation Partnership (EIP) operational group projects |
| Knowledge exchange and dissemination of information (Article 78) | O.2 Number of advice actions or units to provide innovation support for preparing or implementing European Innovation Partnership (EIP) operational group projects |
| Horizontal indicator | O.3 ^{MO} Number of CAP support beneficiaries |
| Basic income support (Article 21) | O.4 Number of hectares benefitting from basic income support |
| Payment for small farmers (Article 28) | O.5 Number of beneficiaries or hectares benefitting from payments for small farmers |
| Complementary income support for young farmers (Article 30) | O.6 Number of hectares benefitting from complementary income support for young farmers |
| Redistributive income support (Article 29) | O.7 Number of hectares benefitting from complementary redistributive income support |
| Schemes for the climate, the environment and animal welfare (Article 31) | O.8 Number of hectares or of livestock units benefitting from eco-schemes |
| Risk management (Article 76) | O.9 Number of units covered by supported CAP risk management tools |
| Coupled income support (Article 32) | O.10 Number of hectares benefitting from coupled income support |
| | O.11 Number of heads benefitting from coupled income support |
| Natural or other area-specific constraints (Article 71) | O.12 Number of hectares benefitting from support for areas facing natural or other specific constraints, including a breakdown per type of area |
| Area-specific disadvantages resulting from certain mandatory requirements (Article 72) | O.13 Number of hectares benefitting from support under Natura 2000 or Directive 2000/60/EC |
| Environmental, climate-related and other management commitments (Article 70) | O.14 Number of hectares (excluding forestry) or number of other units covered by environmental or climate-related commitments going beyond mandatory requirements |
| | O.15 Number of hectares (forestry) or number of other units covered by environmental or climate-related commitments going beyond mandatory requirements |
| | O.16 Number of hectares or number of other units under maintenance commitments for afforestation and agroforestry |
| | O.17 Number of hectares or number of other units benefitting from support for organic farming |
| | O.18 Number of livestock units (LU) benefitting from support for animal welfare, health or increased biosecurity measures |
| | O.19 Number of operations or units supporting genetic resources |
| Investments (Articles 73 and 74) | O.20 Number of supported on-farm productive investment operations or units |
| | O.21 Number of supported on-farm non-productive investment operations or units |
| | O.22 Number of supported infrastructure investment operations or units |
| | O.23 Number of supported off-farm non-productive investments |

| Type of intervention | Output indicator |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | operations or units |
| | O.24 Number of supported off-farm productive investment operations or units |
| Setting up of young farmers and new farmers and rural business start-up (Article 75) | O.25 Number of young farmers receiving setting-up support |
| | O.26 Number of new farmers receiving setting-up support (other than young farmers reported under O.25) |
| | O.27 Number of rural businesses receiving support for start-up |
| Cooperation (Article 77) | O.28 Number of supported producer groups and producer organisations |
| | O.29 Number of beneficiaries receiving support to participate in official quality schemes |
| | O.30 Number of supported operations or units for generational renewal (excluding setting-up support) |
| | O.31 Number of supported local development strategies (LEADER) or preparatory actions |
| | O.32 Number of supported other cooperation operations or units (excluding EIP reported under O.1) |
| Knowledge exchange and dissemination of information (Article 78) | O.33 Number of supported training, advice and awareness actions or units |
| Horizontal indicator | O.34 ^{MO} Number of hectares under environmental practices (summary indicator on physical area covered by conditionality, eco-schemes, agri- and forest-environment-climate management commitments) |
| Types of intervention in certain sectors (Article 47) | O.35 Number of supported operational programmes |
| Types of intervention in the wine sector (Article 58) | O.36 Number of actions or units supported in the wine sector |
| Types of intervention in the apiculture sector (Article 55) | O.37 Number of actions or units for beekeeping preservation or improvement |

7 Annex II: Possible units of measurement for outputs

| Article | Output indicators | Possible Units |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Cooperation (Article 77 of the SPR) Knowledge exchange and information (Article 78) | O.1 Number of European Innovation Partnership (EIP) operational group projects | Projects |
| | O.2 Number of advice actions or units to provide innovation support for preparing or implementing European Innovation Partnership (EIP) operational group projects | Operations |
| | | Advisors ¹ |
| | | Other unit |
| BISS (Article 21) | O.4 Number of hectares benefitting from basic income support | Hectares |
| BISS/Payment for small farmers (Article 28) | O.5 Number of beneficiaries or hectares benefitting from payments for small farmers | Beneficiaries |
| | | Hectares |
| CISYF (Article 30) | O.6 Number of hectares benefitting from complementary income support for young farmers | Hectares ¹ |
| | | Beneficiaries |
| CRISS (Article 29) | O.7 Number of hectares benefitting from complementary redistributive income support | Hectares |
| Eco – schemes (Article 31) | O.8 Number of hectares or livestock units benefitting from eco-schemes | Hectares |
| | | Livestock units |
| Risk management (Article 76) | O.9 Number of units covered by supported CAP risk management tools | Beneficiaries |
| | | Hectares |
| | | Funds |
| | | Livestock units |
| | | Other unit |
| CIS (Article 32) | O.10 Number of hectares benefitting from coupled income support | Hectares |
| | O.11 Number of heads benefitting from coupled income support | Heads |
| ANC (Article 71) | O.12 Number of hectares benefitting from support for areas facing natural or other specific constraints, including a breakdown per type of area | Hectares |
| Natura 2000 (Article 72) | O.13 Number of hectares benefitting from support under Natura 2000 or Directive 2000/60/EC | Hectares |
| Environmental, climate and other management commitments (Article 70) | O.14 Number of hectares (excluding forestry) or number of other units covered by environmental or climate-related commitments going beyond mandatory requirements | Hectares ¹ |
| | | Beneficiaries |
| | O.15 Number of hectares (forestry) or number of other units covered by environmental or climate-related commitments going beyond mandatory requirements | Hectares ¹ |
| | | Trees |
| | | Other unit |
| | O.16 Number of hectares or number of other units under maintenance commitments for afforestation and agroforestry | Hectares ¹ |
| | | Trees |
| | Other unit | |
| O.17 Number of hectares or number of other units | Hectares ¹ | |

| Article | Output indicators | Possible Units |
|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------|
| | benefitting from support for organic farming | Beneficiaries |
| | O.18 Number of livestock units (LU) benefitting from support for animal welfare, health or increased biosecurity measures | Livestock Units |
| | O.19 Number of operations or units supporting genetic resources | Hectares |
| | | Livestock units |
| | | Operations |
| Investments (Article 73) | O.20 Number of supported on-farm productive investment operations or units | Other unit |
| | | Operations ¹ |
| | | Livestock units |
| | O.21: Number of supported on-farm non-productive investment operations or units | Other unit |
| | | Operations ¹ |
| | O.22 Number of supported infrastructure investment operations or units | Other unit |
| | | Operations ¹ |
| | O.23 Number of supported off-farm non-productive investment operations or units | Other unit |
| | | Operations ¹ |
| | O.24 Number of supported off-farm productive investment operations or units | Other unit |
| | | Operations ¹ |
| Setting-up (Article 75) | O.25 Number of young farmers receiving setting-up support | Beneficiaries |
| | O.26 Number of new farmers receiving setting-up support (other than young farmers reported under O.25) | Beneficiaries |
| | O.27 Number of rural businesses receiving support for start-up | Beneficiaries |
| Cooperation (Article 77) | O.28 Number of supported producer groups and producer organisations | Beneficiaries |
| | O.29 Number of beneficiaries receiving support to participate in official quality schemes | Beneficiaries |
| | O.30 Number of supported operations or units for generational renewal (excluding setting-up support) | Other unit |
| | | Operations ¹ |
| | O.31 Number of supported local development strategies (LEADER) or preparatory actions | Preparatory actions |
| | | Strategies |
| O.32 Number of supported other cooperation operations or units (excluding EIP reported under O.1) | Other unit | |
| | Operations ¹ | |
| Knowledge exchange and information (Article 72) | O.33 Number of supported training, advice and awareness actions or units | Other unit |
| | | Beneficiaries |
| | | Operations ¹ |
| Sectoral types of interventions | O.35 Number of supported operational programmes | Operational Programmes |

| Article | Output indicators | Possible Units |
|----------------------------------------------|----------------------------------------------------------------------------|----------------|
| Sectoral types of interventions (Article 58) | O.36 Number of actions or units supported in the wine sector | Actions |
| | | Hectares |
| | | Hectolitres |
| | | Plants |
| | | Beneficiaries |
| | | Other unit |
| Sectoral types of interventions (Article 55) | O.37 Number of actions or units for beekeeping preservation or improvement | Beekeepers |
| | | Beehives |
| | | Actions |
| | | Other unit |

¹ Common unit of measurement to be used for the aggregated value (i.e., without double counting) by relevant **output indicator** (e.g. operations for investments) and by type of intervention (only for investments).

8 Annex III: Types of interventions using financial instruments

Link between types of interventions using financial instruments and corresponding output and result indicators

For clearance purposes, output indicators are reported separately for financial instruments (FI) and grants, i.e. two outputs for the same project for the clearance of these different forms of support. However, for aggregated outputs and result indicators the same project and beneficiary receiving grant and FI should be counted only once. This implies the use of a unique project identifier and a unique beneficiary identifier. The list of result indicators provided in this Annex is not exhaustive and other result indicators might be relevant depending on the design of the intervention proposed by the MS.

| Type of Intervention | Output indicator | | Result indicator | |
|----------------------------------|------------------|----------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------|
| Risk management tools (Art.76) | O.9 | Number of units covered by supported CAP risk management tools | R.5 | Risk management |
| Investments (Art.73 and Art. 74) | O.20 | Number of supported on-farm productive investment operations or units | R.3 | Digitalising agriculture |
| | O.21 | Number of supported on-farm non-productive investment operations or units | R.9 | Farm modernisation |
| | O.22 | Number of supported infrastructure investment operations or units | R.15 | Renewable energy from agriculture, forestry and from other renewable sources |
| | O.23 | Number of supported off-farm non-productive investment operations or units | R.16 | Investments related to climate |
| | O.24 | Number of supported off-farm productive investment operations or units | R.17 | Afforested land |
| | | | R.18 | Investment support to the forest sector |
| | | | R.26 | Investments related to natural resources |
| | | | R.27 | Environment/climate-related performance through investment in rural areas |
| | | | R.32 | Investments related to biodiversity |
| | | | R.37 | Growth and jobs in rural areas |
| | | | R.39 | Developing the rural economy |
| | | | R.41 | Connecting rural Europe |

Cover note on output and result indicators

| Type of Intervention | Output indicator | | Result indicator | |
|---------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Installation support (Art. 75) | O.25 | Number of young farmers receiving installation support | R.36 | Generational renewal |
| | O.26 | Number of new farmers receiving installation support (other than young farmers reported under O.25) | R.37 | Growth and jobs in rural areas |
| | O.27 | Number of rural businesses receiving support for start up | R.39 | Developing the rural economy |
| Cooperation (Art.77) | O.31 | Number of supported local development strategies (LEADER) or preparatory actions | R.38 | LEADER coverage |
| | O.32 | Number of supported other cooperation operations or units (excluding EIP reported under O.1) | R.37 R.39 | Growth and jobs in rural areas Developing the rural economy |
| Knowledge exchange and information (Art.78) | O.33 | Number of supported training, advice and awareness actions or units | R.1 R.3 R.24 | Enhancing performance through knowledge and innovation Digitalising agriculture Environmental/climate performance through knowledge and innovation |

9 Annex IV: Coefficients to convert animals in livestock units

Table 1

Eurostat coefficients to convert animals in livestock units

| | | |
|---------------------------|---------------------------------------------|-------|
| Bovine animals | Under 1 year old | 0.4 |
| | 1 but less than 2 years old | 0.7 |
| | Male, 2 years old and over | 1 |
| | Heifers, 2 years old and over | 0.8 |
| | Dairy cows | 1 |
| | Other cows, 2 years old and over | 0.8 |
| Sheep and goats | | 0.1 |
| Equidae | | 0.8 |
| Pigs | Piglets having a live weight of under 20 kg | 0.027 |
| | Breeding sows weighing 50 kg and over | 0.5 |
| | Other pigs | 0.3 |
| Poultry | Broilers | 0.007 |
| | Laying hens | 0.014 |
| | Ostriches | 0.35 |
| | Other poultry | 0.03 |
| Rabbits, breeding females | | 0.02 |

Table 2

Alternative coefficients to convert animals in livestock units

| Species | Age / category | Coefficient |
|-----------------|----------------------------|-------------|
| Bovine animals | Below six months | 0.4 |
| | From six months to 2 years | 0.6 |
| | Over 2 years | 1 |
| Equine animals | Over 6 months | 1 |
| Sheep and goats | | 0.15 |
| Pigs | Breeding sows > 50kg | 0.5 |
| | Other pigs | 0.3 |
| Poultry | Laying hens | 0.014 |
| | Other poultry | 0.03 |

10 Annex V: Reporting the aggregated value of operations supported with financial instruments in combination with grants

Operation A is planned in two separate intervention unit amounts belonging to the same intervention.

Table 1: Calculation method

| Operation A | Payment (Financial year N) | Total estimated expenditure | Partial output to be reported per unit amount (Financial year N) | Aggregated value (Financial year N) |
|-------------------------------------------------|----------------------------|-----------------------------|------------------------------------------------------------------|-------------------------------------|
| Financial instrument - unit amount | X | Y | X/Y | X/(Y+B) |
| Grant - unit amount | A | B | A/B | A/(Y+B) |
| Aggregated value to be reported for operation A | N/A | N/A | N/A | X/(Y+B) + A/(Y+B) |

Table 2: Numerical example

| Operation A | Payment (Financial year N) | Total estimated expenditure | Partial output to be reported per unit amount (Financial year N) | Aggregated value (Financial year N) |
|-------------------------------------------------|----------------------------|-----------------------------|------------------------------------------------------------------|---------------------------------------------------|
| Financial instrument - unit amount | EUR 1 000 | EUR 5 000 | 1 000/5 000 = 0.20 operations | 1 000/(5 000+10 000) = 0.067 operations |
| Grant - unit amount | EUR 2 500 | EUR 10 000 | 2 500/10 000 = 0.25 operations | 2 500/(5 000+10 000) = 0.167 operations |
| Aggregated value to be reported for operation A | N/A | N/A | N/A | 0.067 + 0.167 = 0.23 operations |

11 Annex VI: Rule to avoid double counting

Rule to avoid double counting in the aggregate value of area-based output indicators and in result indicators

In order to avoid double counting in the aggregate value of area-based output indicators and in area-based result indicators, the following simplified calculation allowing for the localisation of the support at parcel level is proposed.

The operation of the CAP area support requires the monitoring of various areas:

- 1) **Area declared (or claimed area)**: it is the area declared by the beneficiary and potentially eligible for payment (e.g. 100 hectares). In the data on interventions and beneficiaries (DIB), it corresponds to the beneficiary variables B100 to B130.
- 2) **Area determined after administrative controls before applying any limits**: it means the number of hectares, for which all conditions laid down for the granting of the payment have been met resulting from the administrative and on-the-spot checks **before** the application of any limits (such as the number of entitlements in the case of basic income support for sustainability or maximum thresholds set by MS for certain interventions) (e.g. 98 hectares, if after controls 2 hectares are not eligible). In DIB, it corresponds to the monitoring variable M080 (e.g. for BISS, ANC, organic, eco-schemes, AECMC). For area-based interventions where M080 is NULL because the concept of limit is not relevant (CIS-YF, CRISS, CIS), it corresponds to M090.
- 3) **Area determined after administrative controls after applying any limits**: it corresponds to the number of hectares for which all conditions laid down for the granting of the payment have been met resulting from the administrative and on-the-spot checks **after** the application of any limit/ceiling (e.g. 80 hectares if the farmer has only 80 entitlements). This corresponds to the **area paid**, as reported in the monitoring variables M090 and M100 in DIB.

The reporting needs differ according to the purpose of the indicators:

- for performance clearance: the **area paid** at intervention/unit amount level (point 3);
- for monitoring and evaluating the performance of the CAP: **it is key to avoid double counting** in the aggregated values and measure the whole area covered by the CAP. Thus, the area determined after controls **before** applying any limits is the best option for this purpose (point 2).

The following table summarises the area to be reported for each relevant area-based indicator.

| | | Area determined <u>before</u> applying limits (e.g. entitlements, maximum thresholds) | Area determined <u>after</u> applying limits (e.g. entitlements, maximum thresholds) |
|--------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Output Indicators by unit amount Section 2.2.1, 2.2.2 and 2.2.3 of the APR | | | O.4, O.5, O.6, O.7, O.8, O.10, O.12, O.13, O.14, O.15, O.16, O.17, O.19 |
| Aggregated values of Output Indicators | By intervention Section 2.3.1 of the APR | O.8, O.14, O.15, O.16, O.17, O.19 | O.4, O.5, O.6, O.7, O.10, O.12, O.13. |
| | By type of intervention Section 2.3.2 of the APR | O.8, O.14, O.15, O.16, O.17 | O.4 (BISS) ¹² , O.5, O.6, O.7, O.10 ¹³ , O.12 ¹³ , O.13 ¹³ |
| | Other aggregated values Section 2.3.3 of the APR | O.4 (Total direct payments) ¹⁴ , O.34 ¹⁵ | |
| Result Indicators | Section 2.1 of the APR | R.4, R.6, R.7, R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.30, R.31, R.33, R.34 | |

¹² O.4 (BISS) corresponds to the total number of hectares paid for BISS.

¹³ For CIS (O.10), ANC (O.12), and ASD (O.13), the aggregated value should reflect the area paid, although the area under constraints - or cultivated with crop under coupled support - might be larger.

¹⁴ O.4 (Total direct payments) corresponds to the total number of hectares for decoupled Direct Payments. Please see the output indicator fiche O.4.

¹⁵ O.34 corresponds to the number of hectares under environmental practices. Please see the output indicator fiche O.34.

12 Annex VII: How to calculate and report partial outputs that are exclusively generated by additional national financing for non-IACS interventions

Assumptions:

- Investment intervention with 2 unit amounts, paid per operation, some of which are **exclusively** funded with additional national financing (top-up).
- Payment in 3 instalments, 35%, 45% and 20% of the estimated cost of each operation paid in FY 2024, 2025 and 2026 respectively.

Planning

- Outputs (i.e. operations) are planned in full since the FY of first payment, which is FY 2024 in this example, and include the outputs exclusively generated by top-ups.
- The total number of planned outputs for this intervention is 255 operations, 190 for unit amount 1 and 65 for unit amount 2, out of which 55 are generated by top-ups (40 for unit amount 1 and 15 for unit amount 2).

Reporting

- It is assumed that the execution follows exactly the planning and that there are 255 beneficiaries (i.e. 1 operation per 1 beneficiary).
- The 200 outputs other than those exclusively generated by top-up are reported as partial outputs **per intervention unit amount** in each FY:
 - **FY 2024:** $0.35*200=70$
 - **FY 2025:** $0.45*200=90$
 - **FY 2026:** balance payment $(1 - 0.35 - 0.45)^{16}*200=40$
- Partial outputs exclusively generated by top-ups are reported separately **per intervention** in each FY. These partial outputs are 15, 10 and 30 in FY 2024, 2025 and 2026 respectively (55 in total).
- **0.3 Number of CAP support beneficiaries:** unlike the outputs of interventions, which are totals per intervention unit amount (or for the intervention as a whole), 0.3 is an **aggregate** (i.e. without double counting) at intervention level for which beneficiaries of non-IACS interventions are counted **in full** since the FY of first payment. Thus 255 is reported each financial year.

¹⁶ For a given operation, at the time of balance payment the sum of partial outputs over the three instalments is always equal to one, included when the final cost of the project is higher or smaller than the estimated cost at the time of first payment.

Cover note on output and result indicators

| O.20 On-farm investment operations | Level | Unit of measurement | FY | Outputs |
|----------------------------------------------------------|----------------------------|----------------------------|------------|----------------|
| Planned outputs | Intervention unit amount 1 | operation | 2024 | 190 |
| Planned outputs | Intervention unit amount 2 | operation | 2024 | 65 |
| Planned outputs | Intervention | operation | 2024 | 255 |
| Reported partial outputs | Intervention unit amount 1 | operation | 2024 | 50 |
| Reported partial outputs | Intervention unit amount 2 | operation | 2024 | 20 |
| Reported partial outputs | Intervention | operation | 2024 | 70 |
| Reported partial outputs exclusively generated by top-up | Intervention | operation | 2024 | 15 |
| O.3 Number of beneficiaries | Intervention | beneficiary | 2024 | 255 |
| Reported partial outputs | Intervention unit amount 1 | operation | 2025 | 80 |
| Reported partial outputs | Intervention unit amount 2 | operation | 2025 | 10 |
| Reported partial outputs | Intervention | operation | 2025 | 90 |
| Reported partial outputs exclusively generated by top-up | Intervention | operation | 2025 | 10 |
| O.3 Number of beneficiaries | Intervention | beneficiary | 2025 | 255 |
| Reported partial outputs | Intervention unit amount 1 | operation | 2026 | 20 |
| Reported partial outputs | Intervention unit amount 2 | operation | 2026 | 20 |
| Reported partial outputs | Intervention | operation | 2026 | 40 |
| Reported partial outputs exclusively generated by top-up | Intervention | operation | 2026 | 30 |
| O.3 Number of beneficiaries | Intervention | beneficiary | 2026 | 255 |
| Reported total outputs | Intervention | operation | 2024->2026 | 200 |
| Reported total outputs exclusively generated by top-up | Intervention | operation | 2024->2026 | 55 |
| O.3 Number of beneficiaries | Intervention | beneficiary | 2024->2027 | 255 |

13 Annex VIII: How to calculate and report outputs and realised unit amounts for IACS and non-IACS interventions that are partly financed by additional national financing

IACS interventions

Assumptions:

- Under an agri-environment-climate commitment for conversion to organic with a planned unit amount of EUR 44/ha, three projects are implemented in FY N.
- Each of the four projects covers the same area (100 ha).
- Each project is financed differently
 - project A is fully financed through public expenditure (TPE) only;
 - project B is fully financed through additional national financing (top-up) only; while,
 - project C: 50 ha are financed through a mix of TPE and 50 ha through top-up (50%), i.e. the top-up is used to increase the number of outputs generated;

The total expenditure for each of them is EUR 4 400.

Outputs:

- The realised output for a commitment in a given FY corresponds to the total number of hectares under commitment financed with TPE during the FY in question:

$$\text{Realised output of the commitment} = \text{nr. of hectares covered with TPE}$$

- The output generated by top-ups are not to be taken into account.
- Therefore, for the three projects the realised outputs are different:
 - for project A, '100 ha' shall be reported (as fully financed by TPE);
 - for project B, 'N/A' shall be reported (as fully financed by top-ups);
 - for project C, '50 ha' shall be reported (as financed by 50% TPE).

Realised unit amount:

- The realised unit amount for a given financial year is calculated by dividing the total TPE for that FY (all three projects combined) by the sum of the outputs generated by this expenditure for those projects realised during the FY (calculated as explained above):

$$\text{Realised unit amount FY N} = \frac{\text{TPE FY N}}{\text{Realised outputs FY N}}$$

- As top-ups are not taken into account when calculating the planned unit amounts, they are not taken into account when calculating the realised unit amounts.
- As a reminder, the planned output includes the units generated by top-ups.
- Thus the realised unit amount in this case is:

$$(4\,400 + 0 + 2\,200) / (100 + 0 + 50) = 44 \text{ EUR/ha}$$

Examples: reporting of 3 projects, with a different mix of funding, paid in full in FY N

Realised output Project C = nr. of hectares realised with TPE

Scenario

| | |
|---------------------------------------------------------|----------|
| Intervention XXXX - AECC for conversion to organic | |
| Planned unit amount (EUR) | 44 € |
| Planned output O.17 (hectares) | 300 |
| Planned Annual financial allocation (Total expenditure) | 13.200 € |

Three farms with 100 ha each with different founding

Committed

| | | Expenditure | | | |
|-----------|--------------------|-------------|--------------|---------|---------|
| | | EAFRD | Co-financing | TOP-UP | Total |
| Project A | only TPE | 3.520 € | 880 € | | 4.400 € |
| Project B | only TOP-UP | | | 4.400 € | 4.400 € |
| Project C | mixed TPE + TOP-UP | 1.760 € | 440 € | 2.200 € | 4.400 € |

Realised FY N

| | Unit | Project A | Project B | Project C | Total |
|------------------|----------------------|-----------|-----------|-----------|-------|
| Realised outputs | hectares | 100 | N/A | 50 | 150 |
| TPE | EUR | 4400 | N/A | 2200 | 6600 |
| | Realised unit amount | | | EUR | 44 |

| Realised outputs exclusively generated by TOP-Ups | hectares | | | | |
|---------------------------------------------------|----------|-----|-----|----|-----|
| | | N/A | 100 | 50 | 150 |

Realised unit amount FY N = $\frac{\text{TPE FY N}}{\text{Realised outputs FY N}}$

Non-IACS interventions

First example (paid in full in 1 FY)

Assumptions:

- Projects are financed through a mix of public expenditure (TPE) and additional national financing (top-up) and fully paid in a single financial year (FY).

Outputs:

- The realised output for a project in a given FY is calculated by dividing the TPE for that project during the FY in question by the total TPE committed for that project:

$$\text{Realised output project A FY N} = \frac{\text{TPE project A FY N}}{\text{Total TPE committed for project A}}$$

- Top-ups are not to be taken into account in the calculation (both in the numerator and the denominator).
- Outputs for projects which are fully financed through top-ups should be reported separately.

Realised unit amount:

- The realised unit amount for a given financial year is calculated by dividing the total TPE for that FY (all projects combined) by the sum of the outputs for those projects realised during the FY (calculated as explained above):

$$\text{Realised unit amount FY N} = \frac{\text{TPE FY N}}{\text{Realised outputs FY N}}$$

- As top-ups are not taken into account when calculating the planned unit amounts, they are also not taken into account when calculating the realised unit amounts.

Examples: reporting of 3 projects, with a different mix of funding, paid in full in FY N

$$\text{Realised output Project A} = \frac{\text{TPE Project A}}{\text{Total TPE committed for Project A}}$$

Scenario 1

Committed

| | | Expenditure | | |
|-----------|--------------|-------------|---------|---------|
| | | TPE | TOP-UP | Total |
| Project A | only TPE | 1.000 € | 0 € | 1.000 € |
| Project B | TPE + TOP-UP | 100 € | 900 € | 1.000 € |
| Project C | only TOP-UP | 0 € | 1.000 € | 1.000 € |

Realised FY N

| | Unit | Project A | Project B | Project C | Total |
|----------------------|----------|-----------|-----------|-----------|-----------|
| Realised outputs | Projects | 1 | 1 | N/A | 2 |
| TPE | EUR | 1.000 € | 100 € | N/A | 1.100 € |
| Realised unit amount | | | | | EUR 550 € |

Realised outputs exclusively generated by TOP-UPs

| Projects | Project A | Project B | Project C | Total |
|----------|-----------|-----------|-----------|-------|
| | N/A | N/A | 1 | 1 |

Scenario 2

Committed

| | | Expenditure | | |
|-----------|--------------|-------------|---------|---------|
| | | TPE | TOP-UP | Total |
| Project A | only TPE | 1.000 € | 0 € | 1.000 € |
| Project B | TPE + TOP-UP | 900 € | 100 € | 1.000 € |
| Project C | only TOP-UP | 0 € | 1.000 € | 1.000 € |

Realised FY N

| | Unit | Project A | Project B | Project C | Total |
|----------------------|----------|-----------|-----------|-----------|-----------|
| Realised outputs | Projects | 1 | 1 | N/A | 2 |
| TPE | EUR | 1.000 € | 900 € | N/A | 1.900 € |
| Realised unit amount | | | | | EUR 950 € |

Realised outputs exclusively generated by TOP-UPs

| Projects | Project A | Project B | Project C | Total |
|----------|-----------|-----------|-----------|-------|
| | N/A | N/A | 1 | 1 |

$$\text{Realised unit amount FY N} = \frac{\text{TPE FY N}}{\text{Realised outputs FY N}}$$

TPE: Total Public Expenditure
TOP-UP: Additional national financing

Second example (paid over 2 FYs)

Assumptions:

A non-IACS intervention includes three projects. Projects A and B are supported with a mix of public expenditure (TPE) and additional national financing (top-up), while project C is only supported with top-up.

All the projects are paid over two financial years (FY).

Outputs:

- The realised partial output for a project in a given FY is calculated by dividing the TPE paid for that project in a given FY by the total TPE committed for the full implementation of that project:

$$\begin{aligned} &\text{Realised output for an individual project in a given FY} \\ &= \frac{\text{TPE paid for that project in the FY}}{\text{Total TPE committed for that project}} \end{aligned}$$

- Top-ups are not taken into account in the calculation of partial outputs (both in the numerator and the denominator).
- Outputs for projects that are fully supported with top-ups are reported separately.

Realised unit amount:

- The realised unit amount for the intervention in a given FY is calculated by dividing the total TPE paid for all the projects in that FY by the sum of the partial outputs generated in the same FY (excluding outputs generated by projects exclusively financed through top-ups):

$$\text{Realised unit amount in a given FY} = \frac{\text{Total TPE paid for all projects in the FY}}{\text{Total realised partial outputs in the same FY}}$$

- Top-ups are not taken into account when calculating the planned unit amounts, and therefore they are not taken into account also when calculating the realised unit amounts.

Examples: reporting of 3 projects, with a different mix of funding, paid over two FYs.

Total planned expenditure per project

| | TPE (EUR) | Top-up (EUR) | Total (EUR) |
|-----------|-----------|--------------|-------------|
| Project A | 800 | 200 | 1 000 |
| Project B | 600 | 400 | 1 000 |
| Project C | 0 | 1 000 | 1 000 |
| Totals | 1400 | 1 600 | 3 000 |

Realised partial outputs and realised unit amounts over two FYs

| | FY | TPE (EUR) | Top-up (EUR) | Realised outputs | Realised outputs exclusively generated by top-up |
|-------------------|--------|-----------|--------------|------------------|--------------------------------------------------|
| Project A | FY N | 0 | 200 | 0 | 0 |
| Project B | FY N | 300 | 200 | 0.5 | 0 |
| Project C | FY N | 0 | 800 | 0 | 0.8 |
| Project A | FY N+1 | 800 | 0 | 1 | 0 |
| Project B | FY N+1 | 300 | 200 | 0.5 | 0 |
| Project C | FY N+1 | 0 | 200 | 0 | 0.2 |
| Totals over 2 FYs | | 1 400 | 1 600 | 2 | 1 |

Realised unit amount in FY N
(EUR/project)

600 (= 300/0.5)

Realised unit amount in FY N+1
(EUR/project)

733 (= 1 100/1.5)

14 Annex IX: Link between results indicators and specific objectives

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>EU cross-cutting objective</p> <p>Modernising agriculture and rural areas by fostering and sharing knowledge, innovation and digitalisation in agriculture and rural areas and by encouraging their uptake by farmers, through improved access to research, innovation, knowledge exchange and training</p> | <p>Result indicators</p> <p>R.1 Enhancing performance through knowledge and innovation: Number of persons benefitting from advice, training, knowledge exchange or participating in European Innovation Partnership (EIP) operational groups supported by the CAP in order to enhance sustainable economic, social, environmental, climate and resource efficiency performance</p> <p>R.2 Linking advice and knowledge systems: Number of advisors receiving support to be integrated within the Agricultural Knowledge and Innovation Systems (AKIS)</p> <p>R.3 Digitalising agriculture: Share of farms benefitting from support for digital farming technology through CAP</p> |
| <p>EU specific objectives</p> <p>SO1: To support viable farm income and resilience of the agricultural sector across the Union in order to enhance long-term food security and agricultural diversity as well as to ensure the economic sustainability of agricultural production in the Union</p> | <p>Result indicators</p> <p>R.4 Linking income support to standards and good practices: Share of utilised agricultural area (UAA) covered by income support and subject to conditionality</p> <p>R.5 Risk management: Share of farms with supported CAP risk management tools</p> <p>R.6 Redistribution to smaller farms: Percentage of additional direct payments per hectare for eligible farms below average farm size (compared to average)</p> <p>R.7 Enhancing support for farms in areas with specific needs: Percentage of additional support per hectare in areas with higher needs (compared to average)</p> |
| <p>SO2: To enhance market orientation and increase farm competitiveness both in the short and long term, including greater focus on research, technology and digitalisation</p> | <p>R.8 Targeting farms in specific sectors: Share of farms benefitting from coupled income support for improving competitiveness, sustainability or quality</p> <p>R.9 Farm modernisation: Share of farms receiving investment support to restructure and modernise, including to improve resource efficiency</p> |
| <p>SO3: To improve the farmers' position in the value chain</p> | <p>R.10 Better supply chain organisation: Share of farms participating in producer groups, producer organisations, local markets, short supply chain circuits and quality schemes supported by the CAP</p> <p>R.11 Concentration of supply: Share of value of marketed production by producer organisations or producer groups with operational programmes in certain sectors</p> |
| <p>SO4: To contribute to climate change mitigation and adaptation, including by reducing greenhouse gas emissions and enhancing carbon sequestration, as well as to promote sustainable energy</p> | <p>R.12 Adaptation to climate change: Share of utilised agricultural area (UAA) under supported commitments to improve climate adaptation</p> <p>R.13 Reducing emissions in the livestock sector: Share of livestock units (LU) under supported commitments to reduce emissions of greenhouse gases and/or ammonia, including manure management</p> <p>R.14 Carbon storage in soils and biomass: Share of utilised agricultural area (UAA) under supported commitments to reduce emissions or to maintain or enhance carbon storage (including permanent grassland, permanent crops with permanent green cover, agricultural land in wetland and peatland)</p> <p>R.15 Renewable energy from agriculture, forestry and from other renewable sources: Supported investments in renewable energy production capacity, including bio-based (in MW)</p> |

| EU specific objectives | Result indicators |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>R.16 Investments related to climate: Share of farms benefitting from CAP investment support contributing to climate change mitigation and adaptation, and to the production of renewable energy or biomaterials</p> <p>R.17 Afforested land: Area supported for afforestation, agroforestry and restoration, including breakdowns</p> <p>R.18 Investment support for the forest sector: Total investment to improve the performance of the forestry sector</p> |
| <p>SO5: To foster sustainable development and efficient management of natural resources such as water, soil and air, including by reducing chemical dependency</p> | <p>R.19 Improving and protecting soils: Share of utilised agricultural area (UAA) under supported commitments beneficial for soil management to improve soil quality and biota (such as reducing tillage, soil cover with crops, crop rotation included with leguminous crops)</p> <p>R.20 Improving air quality: Share of utilised agricultural area (UAA) under supported commitments to reduce ammonia emission</p> <p>R.21 Protecting water quality: Share of utilised agricultural area (UAA) under supported commitments for the quality of water bodies</p> <p>R.22 Sustainable nutrient management: Share of utilised agricultural area (UAA) under supported commitments related to improved nutrient management</p> <p>R.23 Sustainable water use: Share of utilised agricultural area (UAA) under supported commitments to improve water balance</p> <p>R.24 Sustainable and reduced use of pesticides: Share of utilised agricultural area (UAA) under supported specific commitments which lead to a sustainable use of pesticides in order to reduce risks and impacts of pesticides such as pesticides leakage</p> <p>R.25 Environmental performance in the livestock sector: Share of livestock units (LU) under supported commitments to improve environmental sustainability</p> <p>R.26 Investments related to natural resources: Share of farms benefitting from CAP productive and non-productive investment support related to care for the natural resources</p> <p>R.27 Environmental or climate-related performance through investment in rural areas: Number of operations contributing to environmental sustainability and the achievement of climate mitigation and adaptation goals in rural areas</p> <p>R.28 Environmental or climate-related performance through knowledge and innovation: Number of persons benefitting from advice, training, knowledge exchange, or participating in European Innovation Partnership (EIP) operational groups supported by the CAP related to environmental or climate-related performance</p> |
| <p>SO6: To contribute to halting and reversing biodiversity loss, enhance ecosystem services and preserve habitats and landscapes</p> | <p>R.29 Development of organic agriculture: Share of utilised agricultural area (UAA) supported by the CAP for organic farming, with a split between maintenance and conversion</p> <p>R.30 Supporting sustainable forest management: Share of forest land under commitments to support forest protection and management of ecosystem services</p> <p>R.31 Preserving habitats and species: Share of utilised agricultural area (UAA) under supported commitments for supporting biodiversity conservation or restoration including high-nature-value farming practices</p> |

| EU specific objectives | Result indicators |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>R.32 Investments related to biodiversity: Share of farms benefitting from CAP investment support contributing to biodiversity</p> <p>R.33 Improving Natura 2000 management: Share of total Natura 2000 area under supported commitments</p> <p>R.34 Preserving landscape features: Share of utilised agricultural area (UAA) under supported commitments for managing landscape features, including hedgerows and trees</p> <p>R.35 Preserving beehives: Share of beehives supported by the CAP</p> |
| <p>SO7: To attract and sustain young farmers and other new farmers and facilitate sustainable business development in rural areas</p> | <p>R.36 Generational renewal: Number of young farmers benefitting from setting up with support from the CAP, including a gender breakdown</p> |
| <p>SO8: To promote employment, growth, gender equality, including the participation of women in farming, social inclusion and local development in rural areas, including the circular bio-economy and sustainable forestry</p> | <p>R.37 Growth and jobs in rural areas: New jobs supported in CAP projects</p> <p>R.38 LEADER coverage: Share of rural population covered by local development strategies</p> <p>R.39 Developing the rural economy: Number of rural businesses, including bio-economy businesses, developed with CAP support</p> <p>R.40 Smart transition of the rural economy: Number of supported smart-village strategies</p> <p>R.41 Connecting rural Europe: Share of rural population benefitting from improved access to services and infrastructure through CAP support</p> <p>R.42 Promoting social inclusion: Number of persons covered by supported social inclusion projects</p> |
| <p>SO9: To improve the response of Union agriculture to societal demands on food and health, including high-quality, safe and nutritious food produced in a sustainable way, to reduce food waste, as well as to improve animal welfare and to combat antimicrobial resistances</p> | <p>R.43 Limiting antimicrobial use: Share of livestock units (LU) concerned by supported actions to limit the use of antimicrobials (prevention/reduction)</p> <p>R.44 Improving animal welfare: Share of livestock units (LU) covered by supported actions to improve animal welfare</p> |

15 Annex X: Matrix linking result indicators and specific objectives

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|-------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| | Support viable farm income and resilience | Enhance market orientation and increase farm competitiveness | Improve the farmers' position in the value chain | Contribute to climate change mitigation and adaptation | Foster sustainable development and efficient management of natural resources | Contribute to halting and reversing biodiversity loss | Attract and sustain young farmers and facilitate sustainable business development in rural areas | Promote employment, growth, gender equality | Improve the response of Union agriculture to societal demands on food and health | Modernising the sector by fostering and sharing knowledge, innovation and digitalisation in agriculture |
| R.1 Enhancing performance through knowledge and innovation | | | | | | | | | | |
| R.2 Linking advice and knowledge systems | | | | | | | | | | |
| R.3 Digitalising agriculture | | | | | | | | | | |
| R.4 Linking income support to standards and good practices | | | | | | | | | | |
| R.5 Risk Management | | | | | | | | | | |

Cover note on output and result indicators

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|--------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| R.6 Redistribution to smaller farms | | | | | | | | | | |
| R.7 Enhancing support to farms in areas with specific needs | | | | | | | | | | |
| R.8 Targeting farms in specific sectors | | | | | | | | | | |
| R.9 Farm modernisation | | | | | | | | | | |
| R.10 Better supply chain organisation | | | | | | | | | | |
| R.11 Concentration of supply | | | | | | | | | | |
| R.12 Adaptation to climate change | | | | | | | | | | |
| R.13 Reducing emissions in the livestock sector | | | | | | | | | | |
| R.14 Carbon storage in soils and biomass | | | | | | | | | | |

Cover note on output and result indicators

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|---------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| R.15 Renewable energy from agriculture, forestry and from other renewable sources | | | | | | | | | | |
| R.16 Investments related to climate | | | | | | | | | | |
| R.17 Afforested land | | | | | | | | | | |
| R.18 Investment support to the forest sector | | | | | | | | | | |
| R.19 Improving and protecting soils | | | | | | | | | | |
| R.20 Improving air quality | | | | | | | | | | |
| R.21 Protecting water quality | | | | | | | | | | |
| R.22 Sustainable nutrient management | | | | | | | | | | |

Cover note on output and result indicators

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|-------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| R.23 Sustainable water use | | | | | | | | | | |
| R.24 Sustainable and reduced use of pesticides | | | | | | | | | | |
| R.25 Environmental performance in the livestock sector | | | | | | | | | | |
| R.26 Investments related to natural resources | | | | | | | | | | |
| R.27 Environment-/climate-related performance through investment in rural areas | | | | | | | | | | |
| R.28 Environmental/ climate performance through knowledge and innovation | | | | | | | | | | |
| R.29 Development of organic agriculture | | | | | | | | | | |

Cover note on output and result indicators

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|---------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| R.30 Supporting sustainable forest management | | | | | | | | | | |
| R.31 Preserving habitats and species | | | | | | | | | | |
| R.32 Investments related to biodiversity | | | | | | | | | | |
| R.33 Improving Natura 2000 management | | | | | | | | | | |
| R.34 Preserving landscape features | | | | | | | | | | |
| R.35 Preserving beehives | | | | | | | | | | |
| R.36 Generational renewal | | | | | | | | | | |
| R.37 Growth and jobs in rural areas | | | | | | | | | | |
| R.38 LEADER coverage | | | | | | | | | | |

Cover note on output and result indicators

| | SO1 | SO2 | SO3 | SO4 | SO5 | SO6 | SO7 | SO8 | SO9 | SO10 |
|---------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| R.39 Developing the rural economy | | | | | | | | | | |
| R.40 Smart transition of the rural economy | | | | | | | | | | |
| R.41 Connecting rural Europe | | | | | | | | | | |
| R.42 Promoting social inclusion | | | | | | | | | | |
| R.43 Limiting antimicrobial use | | | | | | | | | | |
| R.44 Improving animal welfare | | | | | | | | | | |

16 Annex XI: How to report cumulative values for result indicators

Example 1: R.36 Generational renewal: Number of young farmers benefitting from setting up with support from the CAP, including gender breakdown

Assumptions:

- In this example, MS opted for a complementary income support for young farmers (CIS-YF) granted for 5 years. For simplification, it is assumed that each year there are 900 young farmers (YF) newly granted this complementary aid.
- The Rural Development (RD) installation support is paid in 3 instalments.
- A YF can receive the first payment for RD installation support, before being actually set up. This is why in a given year, not all YF paid for the first time the RD installation support are eligible to the CIS-YF.
- In addition, it is assumed that not all YF eligible to the CIS-YF also claimed the RD installation support.

| FY | Number of beneficiaries of complementary income support for YF (Art. 27 – CIS-YF) | | Number of YF setting up paid RD installation support (Art. 69) | | Number of new YF (in a given year) without double counting between schemes and previous years | R.36 |
|------|-----------------------------------------------------------------------------------|---------------|----------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------|------|
| | Total | First payment | Total | First instalment | | |
| 2022 | 4500* | 900 | 2670* | 890 | 1400** | 1400 |
| 2023 | 4500 | 900*** | 2670 | 890 | 900**** | 2300 |
| 2024 | 4500 | 900 | 2670 | 890 | 900 | 3200 |
| 2025 | 4500 | 900 | 2670 | 890 | 900 | 4100 |
| 2026 | 4500 | 900 | 2670 | 890 | 900 | 5000 |

* These numbers reflect the fact that the CIS-YF and the RD installation support are available in the current CAP too (i.e. not all farmers paid can be considered as setting-up a farm in 2022).

** 1400 = 900 YF newly granted the CIS-YF + 500 newly granted the RD installation support (and not granted yet the CIS-YF)

*** out of which 500 received RD installation support the previous year already

**** 400 new YF granted the CIS-YF (out of which 390 received the first payment for RD installation support) + 500 newly granted the RD installation support (and not granted yet the CIS-YF)

This example at first sight seems very complex, but using the **unique beneficiary identifier** will simplify significantly the task of MS. This example show that the beneficiary identifier should be unique for all interventions (RD and direct payments and all years).

Gender breakdown

MS should report the number of newly sat up young farmers by gender.

For direct payments, for the CIS-YF, MS should allocate the payment entitlements to the applicant who enjoys the decision-making power. Thus, there is always only one beneficiary and MS should collect its gender, included for legal entities.

For rural development, a group of beneficiaries can be granted the installation grant. For simplification, MS should designate one head of the group (of natural and legal persons) and collect its gender.

Financial instruments

In addition, MS might support YF set-up with financial instruments (FI). More precisely, a YF can receive support in the form of a grant and FI or only FI. In this case also, the use of the unique beneficiary identifier will allow to count YF only once, whatever the kind of support they received.

Link to R.37 Growth and jobs in rural areas: New jobs supported in CAP projects

The support to newly set up young farmers contributes to the safeguard and creation of jobs in agriculture, thus it is to be reported under **R.37**.

The other jobs created (through the installation support for other farmers than young, investment support...) is to be collected at the end of the project (last payment), when the information on the number of jobs created will be as close as possible from the actual number of jobs created.

Adding R.36 collected at first instalment and the rest collected at balance payment is not an issue, as the number of newly sat up young farmers is not changing between the first and balance instalments.

Example 2: R.9 Farm modernisation: Share of farms receiving investment support to restructure and modernise, including to improve resource efficiency.

What if the type of intervention concerned is only investments under Rural Development (Art. 73 of the SPR)?

Assumptions:

There are 3 calls addressing restructuring and modernisation

- The total planned expenditure of each project is the same
- The proportion of the planned expenditure paid for each project in a given FY is the same for all the projects
- Call 1, launched in 2022: 5,000 projects selected
- Call 2, launched in 2023: 6,000 projects selected
- Call 3, launched in 2025 (100% national money – “top-up”): 8 000 projects selected
- Different beneficiaries per project
- Denominator = 100 000 farms

| Call 1 | | | | | |
|-----------------------------------------------------------------------------|---------------|-------------------|---------------|---------------|--------------------------------------|
| 5.000 selected projects for an average amount per project of 54000 € | | | | | |
| FY | advance (20%) | 1st interim (30%) | balance (50%) | n° of outputs | n° of farms for the numerator of R.9 |
| 2022 | 54 000 | - | - | 0 | |
| 2023 | - | 81 000 | - | 1.5 | 5 |
| 2024 | - | - | - | 0 | |
| 2025 | | | 135 000 | 3.5 | |

| Call 2 | | | | | |
|-----------------------------------------------------------------------------|---------------|-------------------|---------------|---------------|--------------------------------------|
| 6.000 selected projects for an average amount per project of 52000 € | | | | | |
| FY | advance (20%) | 1st interim (30%) | balance (50%) | n° of outputs | n° of farms for the numerator of R.9 |
| 2023 | - | - | - | 0 | |
| 2024 | 62 400 | | | 0 | |
| 2025 | - | 93 600 | - | 1.8 | 6 |

| Call 3 | | | | | |
|-----------------------------------------------------------------------------|---------------|-------------------|---------------|---------------|--------------------------------------|
| 8.000 selected projects for an average amount per project of 49000 € | | | | | |
| FY | advance (20%) | 1st interim (30%) | balance (50%) | n° of outputs | n° of farms for the numerator of R.9 |
| 2025 | 78 400 | 117 600 | | 2.4 | 8 |

Values in thousand euros, Output in thousand units, Numerator in thousand farmers

Calculation of the result indicator:

| FY | Numerator | | Denominator | R.9 |
|------|-----------|------------|-------------|-----|
| | Annual | Cumulative | | |
| 2022 | 0 | 0 | 100 | 0% |
| 2023 | 5 | 5 | 100 | 5% |
| 2024 | 0 | 5 | 100 | 5% |
| 2025 | 14 | 19 | 100 | 19% |

Note: in thousand

What if in addition there are investments addressing restructuring and modernisation under sectoral types of interventions?

Assumptions:

- The MS has also designed an intervention “Investment in renewable energy and energy saving” as an environmental intervention for F&V Producer Organisation under Article 43(1)(l).
- The investment can be realised by the PO or by farmers members of the PO

| FY | n° of projects for which a first payment was made in FY concerned | Out of which realised by POs | Out of which realised by farmers | Out of which farmers not receiving RD support |
|-----------|--------------------------------------------------------------------------|-------------------------------------|-----------------------------------------|------------------------------------------------------|
| 2022 | 0 | 0 | | |
| 2023 | 400 | 250 | 150 | 140 |
| 2024 | 380 | 200 | 180 | 170 |
| 2025 | 420 | 300 | 120 | 120 |

Calculation of the RI

| FY | Numerator | | Denominator | R.9 |
|-----------|---------------------------|----------------------|--------------------|------------|
| | Cumulative F&V | Cumulative RD | | |
| 2022 | 0 | 0 | 100 | 0% |
| 2023 | 0.14 | 5 | 100 | 5.14% |
| 2024 | 0.31 | 5 | 100 | 5.31% |
| 2025 | 0.43 | 19 | 100 | 19.43% |

Note: in thousand

17 Annex XII: How to calculate R.6, R.7 and R.43

Example 1: R.6 Redistribution to smaller farms: Percentage additional direct payments per hectare for eligible farms below average farm size (compared to average).

Assumptions regarding the direct payments concerned:

- Basic Income support for sustainability (BISS): 160 EUR/ha
- Complementary redistributive income support for sustainability (CRISS): 40 EUR/hectare on the first 20 ha
- Round sum payment for small farmers: 900 EUR/beneficiary
- Complementary income support for young farmers (CIS-YF): 30 EUR/hectare
- Eco-scheme: 30 EUR/hectare on average
- Some coupled payments

Total determined area (BISS before entitlements (incl. payments to small farmers) and amounts received by farmers in the FY concerned.

| Beneficiary | BISS | Small farmers | CRISS | CIS-YF | Eco-scheme | Coupled support | Coupled support animal | Total paid area | DP | DP/ha | Below average farm size | |
|---------------------------------|--------|---------------|----------------------------------------|--------|------------|-----------------|------------------------|-----------------|---------------------|--------------|-------------------------|--|
| | a | b | c | d | e | f | g | h | i=a:g | i/h | | |
| | EUR | EUR | EUR | EUR | EUR | EUR | | ha | EUR | EUR/ha | | |
| 1 | 4 800 | | 800 | | 900 | | | 30.0 | 6 500 | 217 | YES | |
| 2 | | 900 | | | | | | 2.5 | 900 | 360 | YES | |
| 3 | 6 400 | | 800 | 1 200 | 1 200 | 2 000 | | 40.0 | 11 600 | 290 | YES | |
| 5 | 2 400 | | 600 | 450 | 450 | | | 15.0 | 3 900 | 260 | YES | |
| 6 | 16 000 | | 800 | | 3 000 | 15 000 | | 100.0 | 34 800 | 348 | | |
| 7 | 4 800 | | 800 | | 900 | | | 30.0 | 6 500 | 217 | YES | |
| 8 | 64 000 | | 800 | | 12 000 | 20 000 | | 400.0 | 96 800 | 242 | | |
| 14 | 56 000 | | 800 | | 10 500 | | | 350.0 | 67 300 | 192 | | |
| 15 | 800 | | 400 | | | | 1 500 | 10.0 | 2 700 | 270 | YES | |
| 16 | | | | | | | 1 200 | 0.0 | 1 200 | / | | |
| ... | | | | | | | | ... | ... | | ... | |
| | | | | | | Total | | 978 | 232 200 | 238 | | |
| Avg farm size (national) | 45ha | | Total for farms below farm size | | | | | | 128 32 100.0 | 251.8 | 106% | |

Step 1: Identify the population of “farms below average farm size”.

- 1) Determine the average farm size of direct payments beneficiaries that year = 45 ha/farm (national average based on a broader set of beneficiaries)
Total of area (BISS before entitlements+ Payments to small farmers) / Total number of beneficiaries.
- 2) Determine the population of farms eligible for direct payments with an area below the average farm size: in pink in the table. Here beneficiary 16 with 0 BISS area is not classified into the group of farms below average size. It is considered that it is not the type of farmer that is targeted by the redistribution objective (e.g. CRISS does not reach these farmers).

Step 2: Calculate the average amount of direct payments per hectare for each group:

- 1) **Numerator:** the total amount of direct payments paid to beneficiaries of direct payments during financial year N, after reduction but before penalties:
 - 232 200 EUR for the whole population of DP beneficiaries
 - 32 100 EUR for the beneficiaries below farm size
- 2) **Denominator:** the total area determined for BISS before entitlements, including the round sum payment for small farmers.
 - 938 hectare for the whole population
 - 128 hectare for the farms below farm size
- 3) **Average amount = Numerator / Denominator**
 - 238 EUR/hectare for the whole population
 - 251.8 EUR/hectare for the farms below farm size

Step 3: Calculate the indicator

$$R.6 = \frac{\text{Average DP/hectare paid to farmers below average farm size}}{\text{Average DP/hectare paid to all farmers}} * 100$$

$$R.6 = 251.8 / 238 * 100 = 106\%$$

Example 2: R.7 Enhancing support to farms in areas with specific needs: Percentage additional support per hectare in areas with higher needs (compared to average).

Assumptions regarding income support:

- Basic Income support for sustainability (BISS):
 - Territory A with higher needs: 100 EUR/ha
 - Territory B: 25 EUR/ha
- Complementary redistributive income support for sustainability (CRISS): 40 EUR/ha on the first 20 ha
- Round sum payment for small farmers: 900 EUR/beneficiary
- Complementary income support for young farmers (CIS-YF): 30 EUR/ha
- Eco-scheme, on average 30 EUR/ha
- Some coupled payments
- Payment for natural or other area-specific constraints (ANC): for simplification, only one category applies in the example: 40 EUR/ha
- Payment for area-specific disadvantages – Natura 2000 and Water framework directive: for simplification, only the payment to Natura 2000 applies in the example: 30 EUR/ha in agricultural areas and 50 EUR/ha in Forest

Total determined area and amounts received by farmers in the FY concerned

| Beneficiary | BISS - Territory A | BISS - Territory B | Small farmers | CRISS | CIS-YF | Eco-scheme | Coupled support | ANC | specific disadvantage | specific disadvantage Forest | Total determined area | Total Support | Support /ha | In area with specific needs | | |
|-------------|--------------------|--------------------|---------------|-----------------------------------------------------|--------|------------|-----------------|-------|-----------------------|------------------------------|-----------------------|---------------|-------------|-----------------------------|------------|-------------|
| | a | b | c | d | e | f | g | h | i | j | k | l= a:j | m/l | | | |
| | EUR | EUR | EUR | EUR | EUR | EUR | EUR | EUR | EUR | EUR | ha | EUR | EUR/ha | | | |
| 1 | | 750 | | 800 | | 900 | | | | | 30.0 | 2 450 | 82 | | | |
| 2 | | | 900 | | | | | | | | 3.0 | 900 | 300 | | | |
| 3 | | 1 000 | | 800 | 1 200 | 1 200 | 2 000 | | | | 40.0 | 6 200 | 155 | | | |
| 4 | 5 000 | 500 | | 800 | | 2 100 | 4 000 | 2 800 | | | 70.0 | 15 200 | 217 | YES | | |
| 5 | 1 500 | | | 600 | 450 | 450 | | | | | 15.0 | 3 000 | 200 | YES | | |
| 6 | | 100 | | 800 | | 3 000 | 15 000 | | 3 000 | | 100.0 | 21 900 | 219 | YES | | |
| 7 | | | | | | | | | | 1 000 | 20.0 | 1 000 | 50 | YES | | |
| | | | | | | | Total | | | | 278 | 50 650 | 182 | | | |
| | | | | Total for farms in areas with specific needs | | | | | | | | | 205 | 41 100 | 200 | 110% |

Preliminary step: Define the area with specific needs relevant for the MS strategy/needs assessment.

The area with specific needs is to be defined based on Article 71 (areas with natural or other area-specific constraints), and/or Article 72 (areas with specific disadvantages resulting from certain mandatory requirements) and/or BISS groups of territory with higher income support (art. 18(2)) (differentiation of the Basic income support due to difference in income needs).

In the example, ANC areas, Natura 2000 areas and BISS territory A are defined as area with specific needs.

Step 1: Identify the population of “farms in areas with specific needs”.

Identify beneficiaries, receiving in the Financial Year concerned support under:

- ANC (column h in the table) and/or area-specific disadvantages (column i and j) and/or
- BISS for territories in higher needs (column a)
- Beneficiaries in pink in the table

Step 2: Calculate the average amount of direct payments per hectare for each group:

- 4) **Numerator:** the total amount of income support paid to beneficiaries of direct payments, ANC and Article 72 during financial year N, after reduction of Direct Payments but before corrections:
 - 50 650EUR for the whole population of income support beneficiaries
 - 41 100 EUR for the farms in areas with specific needs
- 5) **Denominator:** the total area determined for BISS, including for small farmers + hectares paid for Article 71 and 72 outside BISS area.
 - 278 hectare for the whole population
 - 205 hectare for the farms in areas with specific needs
- 6) **Average amount = Numerator / Denominator**
 - 182 EUR/hectare for the whole population
 - 200 EUR/hectare for the farms in areas with specific needs

Step 3: Calculate the indicator

$$R.7 = \frac{\text{Average DP / hectare paid to farms in areas with specific needs}}{\text{Average DP / hectare paid to all farmers}} * 100$$

$$R.7 = 200 / 182 * 100 = 110\%$$

Example 3: R.43 Limiting antimicrobial use: Share of livestock units (LU) concerned by supported actions to limit the use of antimicrobials (prevention/reduction)

Assumptions regarding interventions supporting animal welfare:

- Support to organic farming maintenance (AECMC): paid in EUR/ha,
 - Livestock needs to be matched with area: If the stocking rate is below 0.5 LU/ha, livestock payment is only paid for the amount of hectare which would result in a stocking rate of 0.5 LU/ha
- Animal welfare commitment, for ewes, paid in EUR/LU per ewe
- Investment support for animal welfare: average unit amount in EUR/operation
- Eco-scheme – animal welfare for dairy she-goats in stables: paid in EUR/LU

Farm examples

Farm A: Organic farm, with 100 dairy cows and 200 ha => 100 LU paid; from FY2024 and then every year

Farm B: 350 ewes, under Animal welfare commitment => 350 heads * 0.10 LU = 35 LU from FY2026 for 5 years

Farm C: Eco-scheme, stable with 200 dairy she-goats at the moment of the claim => 200 heads * 0.1 LU = 20 LU in FY2025 and FY2026

Farm D: Investment in a stable for pigs for fattening with 300 places => 300 places * 0.3 = 90 LU, first payment in FY2025

(Use of Eurostat livestock unit coefficients)

Reporting of the outputs generated for the numerator of the Result Indicator:

- Commitments are accounted annually
- Investments are accounted cumulatively from the first year of payment

| | in LU | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 |
|----------------------------|---------------------------|------------|------------|------------|------------|------------|
| Farm A | Organic | 100 | 100 | 100 | 100 | 100 |
| Farm B | Animal welfare commitment | | | 35 | 35 | 35 |
| Farm C | Eco-scheme | | 20 | 20 | | |
| Farm D | Investment | | 90 | 90 | 90 | 90 |
| Numerator of the RI | | 100 | 210 | 245 | 225 | 225 |

18 Annex XIII: Where to record sectoral types of interventions?

At the level of planning, establishing the link between sectoral types of interventions and result indicators can be straightforward, e.g.:

- operational programmes are all linked to R.10 – Better supply chain organisation and R.11 – Concentration of supply
- for risk management all types of interventions under Article 47(2) are directly and significantly linked to R.5 Risk management, except for coaching (paragraph (j) linked to R.1). Similarly, in the wine sector, Article 58(1)(c) – Green harvesting, as well as Article 58(1)(d) – Harvest insurance, Article 58(1)(l) – Mutual funds are linked to R.5 Risk management.)

However, for several types of interventions, the link depends very much on the kind of interventions designed by MS. For example, under Article 47(1)(a), investments, training, environmental practices or other kind of actions can be financed. Result indicators are purpose specific (soil, water, modernisation...) but they are also intervention specific. Therefore, in addition to checking the purpose of the intervention, MS need to follow some key principles to establish the relevant links in the CAP strategic plan (and later in the Annual Performance Report) at the level of the intervention or the intervention/unit amount:

Environmental practices:

- to be related to R.12 – Adaptation to climate change, R.14 – Carbon storage in soils and biomass, R.19 – Improving and protecting soils, R.20 – Improving air quality, R.21 – Protecting water quality, R.22 – Sustainable nutrient management, R.23 – Sustainable water use, R.24 – Sustainable and reduced use of pesticides, R.29 – Development of organic agriculture, R.31 – Preserving habitats and species, R.34 – Preserving landscape features, the intervention needs to:
 - promote a farming practice going beyond conditionality requirements and,
 - be paid per hectare
 - potential candidates: soil conservation under 47(1)(a)(i), maintaining habitats favourable to biodiversity under Article 47(1)(a)(x), management practices adapted to changing climate conditions under Article 47(1)(a)(iii), reducing emissions under Article 47(1)(a)(vii), reducing risks and impacts of pesticide use, including implementing Integrated Pest Management techniques under Article 47(1)(a)(viii), organic or integrated production under Article 47(1)(d), actions to mitigate climate change and to adapt to climate change under Article 47(1)(i), improvements of vineyard management techniques under Article 58(1)(a)(iv).
- to be related to R.13 – Reducing emissions in the livestock sector, the intervention needs to:
 - promote a farming practice beneficial for climate action going beyond conditionality requirements and,
 - be paid per livestock unit
 - potential candidate: reducing emissions under Article 47(1)(a)(vii), promoting the development and use of breeds and management practices adapted to changing

climate conditions under Article 47(1)(a)(iii), actions to mitigate climate change and to adapt to climate change under Article 47(1)(i).

- to be related to R.25 – Environmental performance in the livestock sector, the intervention needs to promote a farming practice beneficial to natural resources or biodiversity, going beyond conditionality requirements and to be paid per livestock unit.

Animal welfare and AMR

By contrast, under R.44 – Improving animal welfare and R.43 – Limiting antimicrobial use, various kind of interventions can be mixed (investments and management practices) and MS need to plan/report the number of Livestock Units covered (e.g. biosecurity, animal health and welfare under 47(1)(a)(vi), improving resilience against animal disease and reducing the use of veterinary medicines including antibiotics Article 47(1)(a)(ix).

Investments

For investments, the main split is between those related to:

- primary agricultural activities in view of modernising and restructuring farms (e.g. restructuring and conversion of vineyards under Article 58(1)(a)) typically to be linked to R.9 – Farm modernisation
- climate and environmental action on farms (e.g. water saving under Article 47(1)(a)(ii)): green investments are to be linked to R.16 – Investments related to climate, R.26 – Investments related to natural resources and R.32 - Investments related to biodiversity. Green investments can be productive and thus linked to R.9 – Farm modernisation also.
- woodland creation, to be linked to R.17 –Afforested land (e.g. creation/establishment of woody landscape features under Article 47(1)(a)(x).
- digitalisation of farms, to be linked to R.3 – Digitalising agriculture.
- renewable energy production, to be linked to R.15 – Renewable energy and also to R.16 – Investments related to climate if the investment takes place on the farm.
- rural businesses, with an economic dimension, to be linked to R.39 Developing the rural economy, this includes the investment support to wineries, POs infrastructure, processing, agri-tourism... It also includes diversification activities of farms (other gainful activities of the holding).
- the environment, but not on farms, to be linked to R.26 – Environment-/climate-related performance, through investment in rural areas.

Job creation

In addition, investments (or any other action) leading to the creation of jobs in rural areas are to be linked to R.37 – Growth and jobs in rural areas.

Knowledge

The number of persons trained, coached, advised, benefitting from exchange of good practices, participating in innovative cooperation projects... e.g. under Article 47(1)(b), Article 47(1)(c), Article 47(2)(j), Article 58(1)(f), are to be linked R.1 – Enhancing performance through

knowledge and innovation. In addition, if the training aims at improving the environmental and climatic performance, it should be linked to R.28 Environmental/climate performance through knowledge and innovation.

In addition the number of supported advisors is to be linked to R.2 – Linking advice and knowledge systems.

However, activities or actions related to promotion, communication and marketing, raising consumer awareness, implementation of traceability and certification systems are not linked to R.1 - Enhancing performance through knowledge and innovation.