



Brussels, July 2024

APR GUIDELINES – VERSION 4.1

Subject: Guidelines on the Annual Performance Report on the implementation of the CAP strategic plan (CAP SP)

Disclaimer: *This document is aimed at assisting the Member States with the preparation of the Annual performance reports. It is provided for information purposes only and is not a legally binding document. It was prepared by the Commission services and does not commit the European Commission. In the event of a dispute involving Union law, under the Treaty on the Functioning of the European Union, it is ultimately for the Court of Justice of the European Union to provide a definitive interpretation of the applicable law.*

1. BACKGROUND

The purpose of this document is to present the technical specifications of the XML files that are uploaded by Member States (MS) for the submission of the annual performance report (APR) to the European Commission (EC) through SFC2021, as part of the assurance package of financial year N to be submitted to the EC by 15 February of year N+1, as per Article 9(3), point (b), of Regulation (EU) 2021/2116 by the Paying Agency or as per Article 10(1), point (b), of that Regulation by the Coordinating Body, if applicable. It includes all technical elements necessary for MS to set up the files to upload the quantitative as well as the qualitative data (justifications, comments) in section 2 of the APR. Furthermore, the document also provides additional details on the qualitative part of the APR (section 1) and on the submission sequence to be followed.

Please note that annual implementation reports about the implementation of rural development programmes (RDP) will continue to be submitted in SFC2014. Both systems will run in parallel until the end of the implementation period of the RDP.

2. SUBMISSION OF ANNUAL PERFORMANCE REPORTS THROUGH SFC2021

Manual input is limited to section 1 of the APR¹ and – as an option – to comments on deviations of achieved values of result indicators from milestones and justifications of excesses of realised unit amounts in section 2. In section 1, it is also possible to include visual elements, such as, but not limited to, pictures and graphs. The format of the graphs and tables is the same as it was for the CAP SPs².

Regarding the individual steps of the submission of the APR, MS (Paying Agency or Coordinating Body) will firstly have to create the APR in the APR module in SFC2021. For information relating to section 2 of the APR XML files will have to be uploaded in SFC2021. MS can choose to have a single XML file containing all information for the individual parts of section 2 or can choose to upload each section separately via an individual XML file. During the upload of the XML the SFC2021 will run technical validation rules of the files. In case of error message, no data will be visible in the APR module (user interface) after the upload, once the errors are corrected the data should be visible. It is not possible to make manual corrections to sub-sections for which information was submitted by upload of electronic files, except for comments (justification of excess) on deviations of achieved values of result indicators from milestones and justifications of excesses of realised unit amounts.

Corrections are possible by uploading a new version of the electronic file, which will erase and replace previously submitted information (including the manual input of comments on deviations of achieved values of result indicators from milestones and justifications of excesses of realised unit amounts).

This method is necessary to ensure that the information contained in the uploaded electronic file and the information displayed in the report are always identical. This will ensure at all times certainty on the status of submitted information. Concerning the technical specifications of the file, please see [Annex I](#).

After completing sections 1 and 2, MS (Paying Agency or Coordinating Body) will have to validate the APR. At this stage the APR will be checked against the business validation rules set up in the system. As the Annual Accounts (AA) are the basis for the APR as referred to in Article 32 of Commission Implementing Regulation (EU) 2022/128, the APR will also be checked against the AA. Once the AA have been sent to the EC, the MS should validate their APR in SFC2021 again, to ensure the transmission of the net amounts from the AA to the APR. For MS with multiple accredited Paying Agencies, all Paying Agencies will have to submit their AA before the validation of the APR, so that the system can collect all the relevant net amounts from the AA and transfer them to the APR.³ In case of error messages or warnings, the APR can be corrected, as explained above.

¹ As described in the annex to Commission Implementing Regulation (EU) 2023/130

² The size restrictions are: 1) total size of uploads in a section is 30 MB, 2) total size per image is 2 MB, 3) maximum width per picture is 1772 and 4) maximum height per picture is 2362.

³ The APR module in SFC2021 is programmed to sum up all net amounts for the same unit amounts of each intervention and to display them as a final overall net amount.

After necessary changes have been made in the APR, another validation can be done. There is no technical limit on the number of validations. After the final validation and when the net amounts from the AA have been successfully transferred to the APR, MS (Paying Agency or Coordinating Body) will be able to submit/send the APR to the EC in SFC2021. Pursuant to Article 9(3) of Regulation (EU) 2021/2116 the APR has to be submitted to the EC by 15 February⁴.

3. FILE STRUCTURE FOR THE ANNUAL PERFORMANCE REPORT

3.1. Annual performance report: XML file content

An example of a file or set of files is provided in Annex Ia and Ib to these guidelines and the structure of the XML file is outlined in Annex I. The APR contains the following elements, please also refer to the templates in Annex II:

- Header (mandatory):
 - Financial Year (based on the period for which the report is submitted)
 - CCI (reference of the CAP SP)
 - Currency (should always be EUR as declared in the CAP Plan)
- Body of the declaration:
 - **Achieved values of result indicators and comments:**
<resultIndicators>
<resultIndicator>

Item <i><XMLtag></i>	Description
Result indicator <i><result IndicatorCode></i>	R.1 to R.44
Sector <i><sector></i>	Applicable to R.11 (cf. sectors used in CAP SP section 2.3.1 for R.11)
Numerator <i><numeratorCategory></i>	Applicable to R.17, R.29, R.33, R.36, R.43 and R.44
Numerator value <i><numeratorValue></i>	Numerator of the achieved value of the result indicator
Denominator value <i><denominatorValue></i>	Denominator of the result indicator (applicable to R.6, R.7 and R.11)

⁴ As laid down in the last paragraph of Article 9(3) of Regulation (EU) 2021/2116, the deadline of 15 February may be extended on an exceptional basis by the EC to 1 March, upon prior request by the MS.

Comment on deviation from milestone <comment>	Maximum 2000 characters To be filled in when applicable. This field can also be left empty in the XML and can be directly inserted manually in SFC2021
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– **Realised outputs - unit amounts:**

<realisedOutputs>

– **Realised outputs - unit amounts - direct payments:**

<realisedOutputDp>

Item <XMLtag>		Description
Identifier <identifier>	Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
	Planned unit amount code <puaCode>	Unit amount code as defined by the MS in the CAP SP
	Planned unit amount group code <puaGroupCode>	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
	Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
	Unit of measurement <um>	Unit of measurement in which the realised output is expressed, consistently with the planned value stated in the CAP SP
Realised output		Realised output in the covered financial

<output>	year, calculated in accordance with Commission Implementing Regulation (EU) 2021/2290
EU amount not paid following reduction and capping <reductionAndCapping>	Please refer to Annex III for examples
EU amount not paid following financial discipline <financialDiscipline>	
EU amount not paid following penalties <penalties>	
Gross realised expenditure <realisedExpenditure>	
Justification of excess <excessJustification>	Maximum characters 2000 To be filled in when applicable. This field can also be left empty in the XML and can be directly inserted manually in SFC2021

- Realised outputs – unit amounts – sectoral interventions:
<realisedOutputSectoral>

Item <XMLtag>		Description
Identifier <identifier>	Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
	Planned unit amount code <puaCode>	Unit amount code as defined by the MS in the CAP SP
	Planned unit amount group code <puaGroupCode>	Grouped unit amount code as defined by the MS in the CAP SP

		(when applicable)
	Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
	Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I of Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
	Unit of measurement <um>	Unit of measurement in which the realised output is expressed, consistently with the planned value stated in the CAP SP
Realised output <output>		Realised output in the covered financial year, calculated in accordance with Commission Implementing Regulation (EU) 2021/2290, as regards partial outputs
EU amount not paid following a limitation due to the proportion of the value of the marketed production <limitationOnProportion>		Please refer to Annex III for examples
Advances in financial years N-1 and earlier (if relevant for related output in financial year N) <advancesInPreviousFinancialYear>		
EU amount not paid following penalties <penalties>		
Advances in financial year N for which there is no relevant output in financial year N (minus amount) <advancesInFinancialYear>		
Gross realised expenditure <realisedExpenditure>		
Justification of excess <excessJustification>		
		Maximum characters 2000 To be filled in when

	applicable. This field can also be left empty in the XML and can be directly inserted manually in SFC2021
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- Realised outputs - unit amounts - rural development:
<realisedOutputRd>

Item <XMLtag>		Description
Identifier <identifier>	Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
	Planned unit amount code <puaCode>	Unit amount code as defined by the MS in the CAP SP
	Planned unit amount group code <puaGroupCode>	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
	Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
	Unit of measurement <um>	Unit of measurement in which the realised output is expressed, consistently with the planned value stated in the CAP SP
Realised output excluding outputs generated exclusively by additional national financing <output>		Realised output in the covered financial year, calculated in accordance with Commission Implementing Regulation (EU) 2021/2290, in particular

		as regards partial outputs
	Contribution rate applied to the intervention <contributionRate>	EAFRD contribution rate in % set for the given intervention in the CAP SP and applied to expenditure for the given rural development intervention. In case multiple EAFRD contribution rates are set in the CSP for the same intervention, the EAFRD contribution rate reported should be calculated using a weighted average.
Public expenditure excluding additional national financing	Amount recovered within the current period <recovered>	Please refer to Annex III for examples
	Amount recovered from a closed period <recoveredFromClosedPeriod>	
	Advances in financial years N-1 and earlier (if relevant for related output in financial year N) <advancesInPreviousFinancialYear>	
	Amount not paid following penalties <penalties>	
	Advances in financial year N for which there is no relevant output in financial year N (minus amount) <advancesInFinancialYear>	
	Gross realised expenditure <realisedExpenditure>	
Justification of excess <excessJustification>		Maximum characters 2000 To be filled in when applicable. This field can also be left empty in the XML and can be

	directly inserted manually in SFC2021
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- Realised outputs – interventions - additional national financing – national financial assistance:
<additionalNationalFinancing>

Item <XMLtag>		Description
Identifier <identifier>	Intervention budget code <budgetCode>	First 17 digits of the EU budget code, starting from the left
	Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
	Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
	Unit of measurement <um>	Unit of measurement in which the realised output is expressed, consistently with the planned value set in the CAP SP
Realised outputs exclusively generated by additional national financing (with double counting) <output>		If the additional national financing is used to increase aid intensity, the corresponding output is <u>not</u> reported here because it is not generated <u>exclusively</u> by additional national financing
Additional national financing (for rural development interventions) or national financial assistance (for F&V sectoral interventions) <nationalFinancing>		

- Realised outputs - aggregated values:
<aggregatedValues>

- Realised outputs - aggregated values by intervention and unit of measurement:

<aggregatedValuesByIntervention>

<aggregatedValue>

Item <XMLtag>	Description
Intervention budget code <budgetCode>	First 17 digits of the EU budget code, starting from the left
Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
Intervention label <interventionName>	Intervention label as defined by the MS in the CAP SP
Type of intervention <typeOfInterventionCode>	Type of Intervention code as commonly defined in CAP SP (e.g. BISS).
Output indicator <outputIndicatorCode>	O.1 to O.37, but excluding O.35 for which aggregated values should not be reported, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
Category <category>	<p>Only in English.</p> <p>Applicable when:</p> <ul style="list-style-type: none"> • an output indicator is broken down into categories that are measured, i.e. for: <ul style="list-style-type: none"> - O.9: Insurance schemes; Mutual funds; Other risk management schemes; Financial instruments - O.12: Mountain areas; Areas other than mountain areas with natural constraints; Other areas with specific constraints - O.13: Natura 2000 agricultural areas; Natura 2000 forestry areas; Agricultural areas included in river basin management plans pursuant to Directive 2000/60/EC; Agricultural areas within other delimited nature protection areas with

	<p>environmental restrictions; Forestry areas within other delimited nature protection areas with environmental restrictions</p> <ul style="list-style-type: none"> – O.31: Preparatory actions; Implementation; Financial instruments <ul style="list-style-type: none"> • an output indicator is used for operations that can be supported through financial instruments. The category “Financial instruments” applies to O.9, O.20, O.22, O.24, O.31, O.32, and O.33.
Sector <sector>	Applicable to <i>Coupled Income Support</i> interventions for sectors set out in Article 33 of Regulation (EU) 2021/2115
Unit of measurement <um>	<p>Unit of measurement in which the realised output is expressed, consistently with the planned value stated by the MS in the CAP SP</p> <p>The unit of measurement of O.3 is “Beneficiaries”.</p> <p>The unit of measurement of the category “Mutual funds” is “Funds”.</p> <p>The unit of measurement of the category “Preparatory actions” is “Preparatory actions”.</p> <p>The unit of measurement of the category “Implementation” is “Strategies”.</p> <p>The unit of measurement of the category “Financial instruments” is “Final recipient”.</p>
Aggregated realised outputs with no double counting, including outputs generated by additional national financing <RealisedOutput>	Realised output with no double counting of units, including outputs generated by additional national financing also without double counting of units.

- Realised outputs - aggregated values by type of intervention and units of measurement:

<aggregatedValuesByTypeOfIntervention>

<aggregatedValue>

Item <XMLtag>	Description
Type of intervention budget code <budgetCode>	<ul style="list-style-type: none"> • For the following Type of intervention and Category, the budget code includes 8 digits: <ul style="list-style-type: none"> - "CIS-YF" - "CRISS" - "Eco-schemes" - "BISS" if the Category = "Total" - "CIS" if the Category = "Total" • For the following Type of intervention, and also Category and Output indicator code where applicable, the budget code includes 12 digits: <ul style="list-style-type: none"> - "RISK" - "ANC" - "ASD" - "ENVCLIM" if the Category = "Total" - "INVEST" if the Output indicator code = "O.0" - "INVEST" if the Category = "Total" - "INSTAL" if the Category = "Total" - "COOP" if the Category = "Total" - "KNOW" - "RESTRVINEY" - "INVWINE" - "GREENWINE" - "DISTIL" - "INFOR" - "PROMOWINE" - "ADVIBEES" - "INVAPI" - "COOPAPI" - "PROMOBEES" - "ACTQUAL" • For the following Type of intervention, and also Category and Output indicator code where applicable, the budget code includes 14 digits: <ul style="list-style-type: none"> - "BISS" if the Category ≠

	<p>“Total”</p> <ul style="list-style-type: none"> - “CIS” if the Category ≠ “Total” - “ENVCLIM” if the Category ≠ “Total” - “INVEST” if the Category ≠ “Total” - “INVEST” if the Output indicator code ≠ “O.0” - “INSTAL” if the Category ≠ “Total” - “COOP” if the Category ≠ “Total”
Type of intervention <typeOfInterventionCode>	Type of Intervention code as commonly defined in the CAP SP (e.g. BISS).
Output indicator <outputIndicatorCode>	<p>O.1 to O.37, but excluding O.35 for which aggregated values should not be reported, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP.</p> <p>The output indicator O.0 is not in Annex I to Regulation (EU) 2021/2115 and it is only used to report the total aggregated realised output for the Type of intervention BISS, INVEST and INSTAL.</p>
Category <category>	<p>Only in English.</p> <p>Applicable when:</p> <p>1) an output indicator is broken down into categories, i.e. for:</p> <ul style="list-style-type: none"> – O.9: Insurance schemes; Mutual funds; Other risk management schemes; Financial instruments – O.12: Mountain areas; Areas other than mountain areas with natural constraints; Other areas with specific constraints – O.13: Natura 2000 agricultural areas; Natura 2000 forestry areas; Agricultural areas included in river basin management plans pursuant to Directive 2000/60/EC; Agricultural areas within other delimited

	<p>nature protection areas with environmental restrictions; Forestry areas within other delimited nature protection areas with environmental restrictions</p> <ul style="list-style-type: none"> - O.31: Preparatory actions; Implementation; Financial instruments <p>2) an output indicator is used for operations that can be supported through financial instruments. The category “Financial instruments” applies to O.9, O.20, O.22, O.24, O.31, O.32, and O.33.</p> <p>3) an output indicator is measured with several units of measurement and a total aggregated realised value measured with a common unit of measurement is required. The category “Common unit of measurement” applies to the following combinations of Type of intervention budget code; Type of intervention; Output indicator code and Unit of measurement:</p> <ul style="list-style-type: none"> - 08 02 04 03; CIS-YF; O.6; Hectare - 08 03 01 01 00 01 14; ENVCLIM; O.14; Hectare. - 08 03 01 01 00 01 15; ENVCLIM; O.15; Hectare. - 08 03 01 01 00 01 16; ENVCLIM; O.16; Hectare. - 08 03 01 01 00 01 17; ENVCLIM; O.17; Hectare. - 08 03 01 01 00 04 20; INVEST; O.20; Operations - 08 03 01 01 00 04 21; INVEST; O.21; Operations - 08 03 01 01 00 04 22; INVEST; O.22; Operations - 08 03 01 01 00 04 23; INVEST; O.23; Operations
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	<ul style="list-style-type: none"> - 08 03 01 01 00 04 24; INVEST; O.24; Operations - 08 03 01 01 00 04; INVEST; O.0; Operations [automatically calculated]. - 08 03 01 01 00 07 32; COOP; O.32; Operations. - 08 03 01 01 00 08; KNOW; O.33; Operations <p>4) an output indicator is measured with the same unit of measurement and a total aggregated realised value is required. The category “Total” applies to:</p> <ul style="list-style-type: none"> • O.3 for the following combinations of Type of intervention budget code and Type of intervention: <ul style="list-style-type: none"> - 08 02 04 01; BISS - 08 02 04 05; CIS - 08 03 01 01 00 02; ANC - 08 03 01 01 00 03; ASD - 08 03 01 01 00 01; ENVCLIM - 08 03 01 01 00 04; INVEST - 08 03 01 01 00 05; INSTAL - 08 03 01 01 00 07; COOP • The following combinations of Type of intervention budget code; Type of intervention; Output indicator code and Unit of measurement: <ul style="list-style-type: none"> - 08 02 04 01; BISS; Hectare [automatically calculated] - 08 03 01 01 00 02; ANC; O.12; Hectare [automatically calculated] - 08 03 01 01 00 03; ASD; O.13; Hectare - 08 03 01 01 00 05; INSTAL; O.0; Beneficiaries [automatically calculated]
Sector <sector>	Applicable to O.10 and O.11 (<i>Coupled Income Support</i> type of intervention) for sectors set out in Article 33 of Regulation (EU)

	2021/2115.
Unit of measurement <um>	<p>Unit of measurement in which the realised output is expressed, consistently with the planned value stated by the MS in the CAP SP</p> <p>The unit of measurement of O.0 is “Hectare” when associated with the type of intervention “BISS” and category “Total” [automatically calculated]</p> <p>The unit of measurement of O.0 is “Operations” when associated with the type of intervention “INVEST” and category “Common unit of measurement” [automatically calculated]</p> <p>The unit of measurement of O.0 is “Beneficiaries” when associated with the type of intervention “INSTAL” and category “Total” [automatically calculated]</p> <p>The unit of measurement of O.3 is “Beneficiaries”.</p> <p>The unit of measurement of the category “Mutual funds” is “Funds”.</p> <p>The unit of measurement of the category “Preparatory actions” is “Preparatory actions”.</p> <p>The unit of measurement of the category “Implementation” is “Strategies”.</p> <p>The unit of measurement of the Category “Financial instruments” is “Final recipient”.</p>
Aggregated realised output with no double counting, including output generated by additional national financing <RealisedOutput>	Realised output with no double counting of units, including outputs generated by additional national financing also without double counting of units

– Realised outputs – Other aggregated values of output indicators:

<otherAggregatedValues>

<aggregatedValue>

Item <XMLtag>	Description
Output indicator <outputIndicatorCode>	Codes O.3, O.4, O.34, O.36 and O.37
Group <group>	<u>For O.3, groups and units of measurement shall be:</u>
Unit of measurement <um>	<ul style="list-style-type: none"> - CAP beneficiaries (Farmers) - Female CAP beneficiaries (Farmers) - Male CAP beneficiaries (Farmers) - Non-binary CAP beneficiaries (Farmers) (where applicable) - No prevalence (Farmers) - CAP beneficiaries (Farmers) who prefer not to say (where applicable) - Direct Payments beneficiaries (Farmers) <p><u>For O.4, group and unit of measurement shall be ‘Decoupled direct payments’ (Hectare).</u></p> <p><u>For O.34, groups and units of measurement shall be:</u></p> <ul style="list-style-type: none"> - Agricultural land: Conditionality + Eco-schemes + Environmental or climate-related commitments (Hectare) - Agricultural land: Eco-scheme + Environmental or climate-related commitments (Hectare) - Forest land: Eco-schemes + Environmental or climate-related commitments (Hectare) <p><u>For O.36, units of measurement shall be:</u></p> <ul style="list-style-type: none"> - Beneficiaries - Actions [automatically calculated] - Hectare [automatically calculated] <p><u>For O.37, units of measurement shall be:</u></p> <ul style="list-style-type: none"> - Beneficiaries - Beehives
Aggregated realised output with no double counting, including output generated by additional national financing <RealisedOutput>	Realised output with no double counting of units, including outputs generated by additional national financing also without double counting of units.

– **Alternative unit amounts of reference:**

<alternativeValues>

– **Alternative unit amounts of reference – option provided in Article 134(6), point (a), of Regulation (EU) 2021/2115:**

<article134_6_a>

<alternativeValue>

	Item <XMLtag>	Description
Identifier	Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
	Planned unit amount code <puaCode>	Unit amount code as defined by the MS in the CAP SP
	Planned unit amount group code <puaGroupCode>	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
	Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
	Unit of measurement <um>	Unit of measurement in which the realised output is calculated, consistently with the planned value set in the CAP SP
Figures		
Operations selected in financial year 2023	Expenditure incurred in FY2024 for operations selected in FY2023 <publicExpenditure>	Payments made in financial year 2024 for operations selected (committed amounts) in financial year 2023

	Outputs obtained in FY2024 for operations selected in FY2023 <...>	Outputs generated in financial year 2024 for operations selected in financial year 2023
	Average unit amount for operations selected in FY2023 <...>	Average unit amounts for selected operations (committed amounts) in financial year 2023
Operation selected in financial year 2024	Expenditure incurred in FY2024 for operations selected in FY2024 <...>	Payments made in financial year 2024 for operations selected (committed amounts) in financial year 2024
	Outputs obtained in FY2024 for operations selected in FY2024 <...>	Outputs generated in financial year 2024 for operations selected in financial year 2024
	Average unit amount for operations selected in FY2024 <...>	Average unit amounts for selected operations (committed amounts) in financial year 2024
Justification of excess <excessJustification>		Maximum 2000 characters To be filled in when applicable. This field can also be left empty in the XML and can be directly inserted manually in SFC2021

- Alternative unit amounts of reference - option provided by Article 134(6), point (b) of Regulation (EU) 2021/2115:

<article134_6_b>
<alternativeValue>

Item <XMLtag>	Description
Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
Planned unit amount code <puaCode>	Unit amount code as defined by the MS in the CAP SP
Planned unit amount group code	Grouped unit amount code as

<puagroupCode>	defined by the MS in the CAP SP (when applicable)
Intervention <interventionCode>	Intervention code as defined by the MS in the CAP SP
Output indicator <outputIndicatorCode>	O.1 to O.37 code, as laid down in Annex I to Regulation (EU) 2021/2115, consistent with the planned value set in the CAP SP
Unit of measurement <um>	Unit of measurement in which the realised output is expressed, consistently with the planned value stated in the CAP SP
Public expenditure excluding additional national financing committed for operations for which payments have been made in FY2023 and FY2024 <publicExpenditure>	Total public expenditure committed for operations with payments in financial years 2023 and 2024
Realised outputs for operations for which payments have been made in FY2023 and FY2024 <realisedOutput>	Realised output in financial years 2023 and 2024, calculated in accordance with Commission Implementing Regulation (EU) 2021/2290, in particular as regards partial outputs
Ratio between TPE ⁵ for operations with payments in FY2023 and FY2024 and realised outputs	Calculated automatically, so no XML code needed
Number of operations with payments in FY2023 and FY2024 (related number of outputs) <numberOfOutputs>	Number of operations with payments in financial years 2023 and 2024
Ratio between TPE committed for operations with payments in FY2023 and FY2024 and related number of outputs	Calculated automatically, so no XML code needed
Justification of excess <excessJustification>	Maximum 2000 characters To be filled in when applicable. This field can also be left empty in the XML and can be directly inserted manually in SFC2021

⁵ TPE – Total public expenditure

– **Use of financial instruments in rural development interventions:**

<financialInstruments>

<financialInstrument>

Item <XMLtag>	
Type of Intervention code	Taken from CAP SP automatically, so no XML code needed
Unit amount budget code <budgetCode>	First 21 digits of the EU budget code, starting from the left
Planned unit amount code	Taken from CAP SP automatically, so no XML code needed
Planned unit amount name in English	Taken from CAP SP automatically, so no XML code needed
Detailed type of support <financialSupportType>	<p>Only the code associated with the set-up of the particular financial instrument reported should be indicated. The codes for the 4 possible types are the following:</p> <ul style="list-style-type: none"> • FISA - “stand alone financial instrument” • FIFI – “financial instrument with a grant in two operations – financial instrument component” • FIGRA - “financial instrument with a grant in two operations - grant component” • FISO - “financial instrument with a grant in a single operation”
Eligible expenditure <eligibleExpenditure>	Loans <loans>
	Guarantee <guarantee>
	Equity or quasi-equity <equityOrQuasiEquity>
	Grants within a financial instrument operation <grants>
Realised output due to eligible public expenditure excluding outputs generated exclusively by additional national financing <output>	Realised output due to eligible public expenditure excluding outputs generated exclusively by additional national financing.
Amount of private and public	Loans

resources mobilised in addition to the EAFRD <amountInAdditionToEafrd>	<loans>	
	Guarantee <guarantee>	
	Equity or quasi-equity <equityOrQuasiEquity>	
	Grants within a financial instrument operation <grants>	
Total realised output excluding outputs generated exclusively by additional national financing but including amount of public and private expenditure mobilised in addition to the EAFRD <totalOutput>	Total realised output achieved by the eligible expenditure (EAFRD + national co-financing), excluding outputs generated exclusively by additional national financing, but including output achieved by mobilising additional public and private expenditure.	
Amount of management costs and fees declared as eligible expenditure by financial product for <u>bodies selected through direct award</u> <directAwardBodies>	Management costs and fees for <u>holding funds</u> depending on the financial product operating within the holding fund structure <holdingFunds>	Loans <loans>
		Guarantee <guarantee>
		Equity <equityOrQuasiEquity>
	Management costs and fees for <u>specific funds</u> (set-up either with or without the holding fund structure) <specificFunds>	Loans <loans>
		Guarantee <guarantee>
		Equity <equityOrQuasiEquity>
Amount of management costs and fees declared as eligible expenditure by financial product for <u>bodies selected through competitive tender</u> <competitiveTenderBodies>	Management costs and fees for <u>holding funds</u> depending on the financial product operating within the holding fund structure <holdingFunds>	Loans <loans>
		Guarantee <guarantee>
		Equity <equityOrQuasiEquity>
	Management costs and fees for <u>specific funds</u> (set-up either with or without the holding fund structure)	Loans <loans>
		Guarantee <guarantee>

	<specificFunds>	Equity <equityOrQuasiEquity>
Interest and other gains generated by support from the EAFRD contribution to financial instruments in accordance with Article 60 of Regulation (EU) 2021/1060 <interestAndGains>		
Resources returned attributable to support from the EAFRD in accordance with Article 62 of Regulation (EU) 2021/1060 <returnedResources>		
For guarantees, total value of loans, equity or quasi-equity investments in final recipients which were guaranteed with eligible public expenditure excluding additional national financing referred to in Article 115(5) of Regulation (EU) 2021/2115 and which were actually disbursed to final recipients <totalValue>		

– **Other information on oilseeds, cotton and transitional national aid:**

<otherInfo>

– Information on oilseeds:

<oilseedsInfo>

Item <XMLtag>	Description
Total number of hectares for which support has been actually paid <numberOfHectares>	For the oilseeds concerned by the Memorandum of Understanding referred to in Article 11(1) of Regulation (EU) 2021/2115

– Information on cotton:

<cottonInfo>

Item <XMLtag>	Description
Number of beneficiaries <numberOfBeneficiaries>	If crop-specific payment for cotton laid down in Title III, Chapter II, Section 3, Subsection 2 of Regulation (EU) 2021/2115 was granted
Amount of payment per hectare <paymentPerHectare>	
Number of hectares for which the payment was granted <numberOfHectares>	

- Information on transitional national aid:
<transitionalNationalAid>

Item <XMLtag>	Description
Sector <sector>	If transitional national aid laid down in Article 147 of Regulation (EU) 2021/2115 was granted
Number of beneficiaries <numberOfBeneficiaries>	
Sector specific financial envelope (EUR) – <i>taken from CAP SP automatically, so no XML code needed</i>	
Amount of transitional national aid granted <amountGranted>	
Number of hectares, animals or other units for which the aid has been granted <numberOfUnits>	
Unit of measurement <um>	Free text, expected via XML
Realised unit amount	Calculated automatically, so no XML code needed

3.2. Annual performance report: Content of the qualitative part

The purpose of this chapter is to ensure that the information provided in Section 1 of the APR is coherent and entails sufficient level of detail. Each sub-section of Section 1 of the APR has limited space (max. number of characters) to insert text. This limit provides an indication of the level of detail expected for each sub-section.

Section 1 of the APR is filled in directly in SFC2021, with the information in each section serving a different purpose. In general, section 1 aims to provide context to the data provided in section 2 of the APR. It offers MS the opportunity to explain the performance of the CAP SPs and to provide additional information to the EC on the state of the CAP SP's implementation. This information is useful for understanding the situation in the MS, which issues it faced during the CAP SP's implementation and helps to better understand policy choices as well as possible over or under performance.

MS are expected to provide information in each part of section 1. To avoid repetitions and facilitate the analysis, MS are advised to include cross references in Section 2 to relevant information provided in Section 1. (by indicating in the justification e.g. 'for further information see section 1.2.4').

When referring to interventions in section 1 their name and where applicable, their code should be used, to ensure that the interventions are correctly identified.

3.2.1. Section 1.1 - Summary on the state of implementation of the CAP Strategic Plan during financial year N

The section has a limit of 11 000 characters for a summary of the state of the implementation of the CAP SP. MS are expected to give an overview of the general state of the implementation, including expected versus achieved results/targets/uptake, issues affecting implementation, areas of improvement, etc. It should explain the implementation progress of broad types of interventions (direct payment, sectoral and rural development interventions).

3.2.2. Section 1.2 - State of implementation of the CAP Strategic Plan by specific and cross-cutting objective

Section 1.2 is divided into 10 sub-sections, one sub-section for each specific objective and the cross-cutting objective of the 2023-2027 CAP. Each sub-section is limited to 5 000 characters, enabling MS to provide a more in-depth and targeted overview of the state of implementation of the CAP SP based on the progress in the achievement of these objectives. MS may describe how the individual interventions are progressing in the achievement of the individual objectives. MS may also include the number of calls/applications received and approved and approved/committed amounts as this information offers a better understanding of the state of the CAP SPs implementation. If some interventions have been planned for the FY in question and launched but there will only be payments in a subsequent financial year, MS could provide an estimate of the uptake they are expecting based on the applications submitted. The fact that none of the interventions contributing to a specific objective have been implemented yet, is not a reason to omit information in an individual sub-section.

3.2.3. Section 1.3 - Horizontal aspects of the implementation of the CAP strategic plan

The section is limited to 5 000 characters for an overview of horizontal aspects of the implementation of the CAP SP. In this section MS are expected to provide information on issues that were not part of section 1.2 as they are of a more horizontal nature and impact on multiple aspects of the CSP SPs implementation. MS may cover governance, networks and national legislative/non-legislative actions, cases of force majeure, activities of the CAP network, measures taken which could affect the overall performance of the CAP SP, and if applicable, provide information on measures taken to address the encountered issues....

3.2.4. *Section 1.4 - Derogation from GAEC standards in 2023/2024*

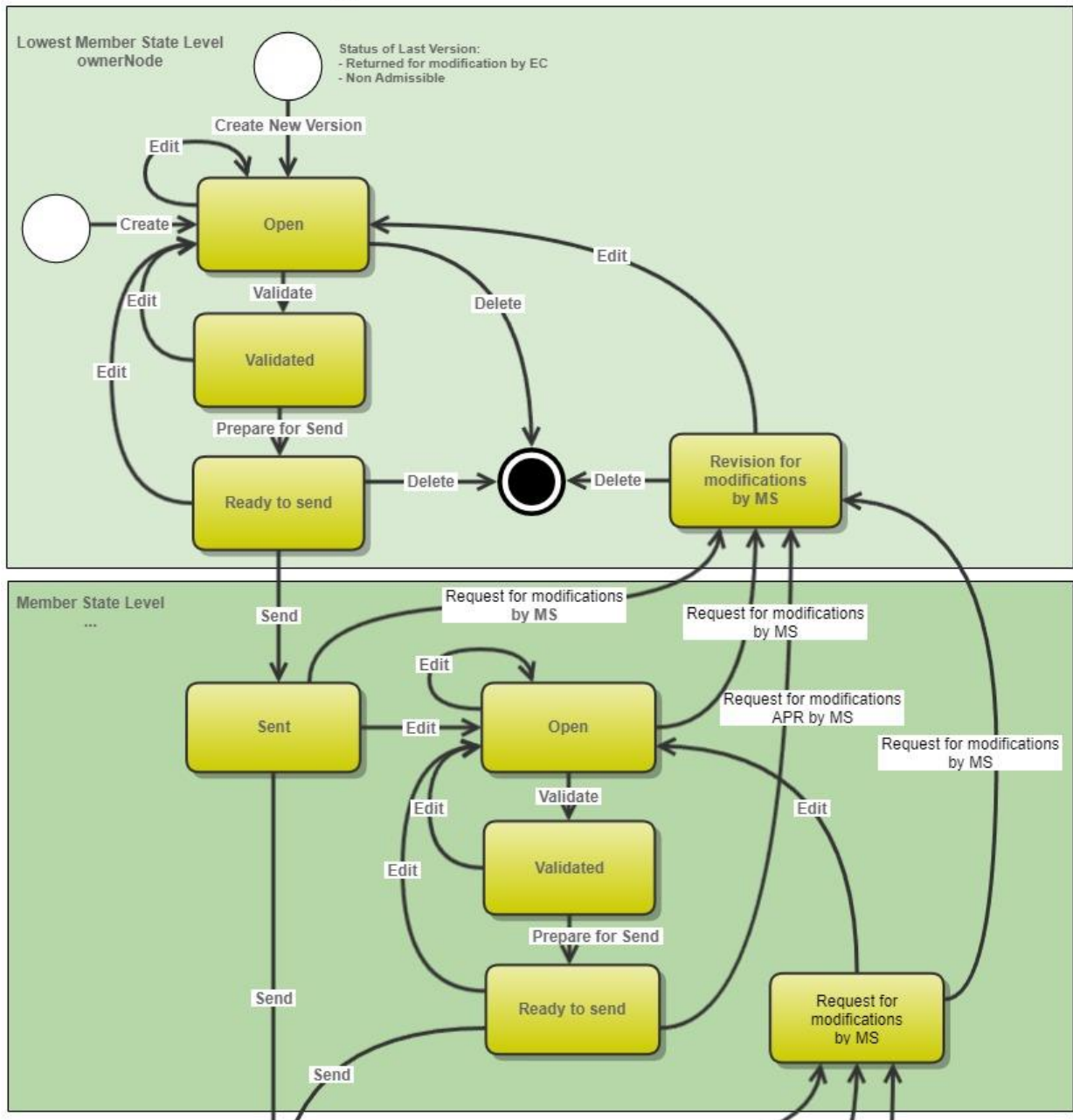
The section is limited to 5 000 characters to provide information described in the ‘Explanatory document on the reporting of the application of the derogation from GAEC 7 and/or GAEC 8 in 2023 in the Annual Performance Report’, which was made available in CircaBC on 15 January 2024. As laid down in Article 2 of Commission Implementing Regulation (EU) 2024/587 MS need to provide information on the use of the GAEC 8 derogation for claim year 2024 in the APR to be submitted by 15 February 2025. This should be done similarly to GAEC 7 and 8 derogation for claim year 2023.

3.3. Additional specifications on the content of the annual performance reports

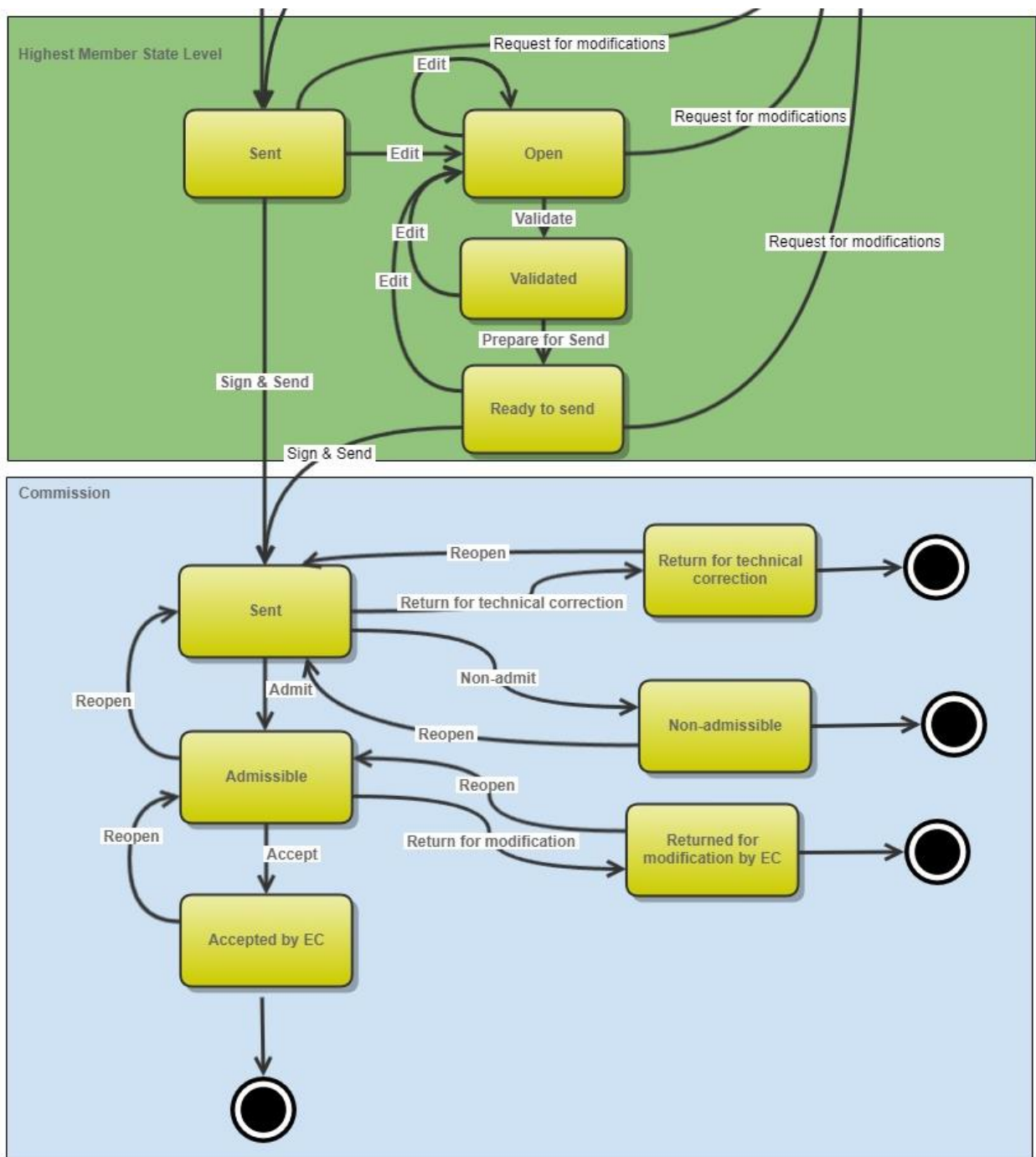
From technical perspective, both positive and negative amounts can be displayed in the APR module in SFC2021. Nevertheless, in tables 2.2.1, 2.2.2 and 2.2.3 where automatic reconciliation is expected between the net and gross amounts, the logic of the APR remains that recoveries, penalties, etc. will be added to the net amount resulting in the gross amount. In this case the amounts are displayed as positive figures. The exception are advances in tables 2.2.2 and 2.2.3 in case of ‘Advances in financial year N for which there is no relevant output in financial year N (minus amount)’, where it is clearly indicated that the amount should be input as a negative amount.

From financial year 2024 onwards (APRs to be submitted by MS by 15 February 2025 and onwards) it is expected that MS will only report on interventions that have been planned and/or for which there was expenditure incurred in the given financial year. MS are expected to report zero amounts for all interventions/milestones/outputs that were planned for the given financial year but were not achieved and to use the comments section (justifications) to explain the reason for the non-achievement.

APR State Diagram



⁶ In line with Article 134(13) of Regulation (EU) 2021/2115, acceptance of the APR is without prejudice to any clearance exercise.



The annual performance report should be created by the MS user in SFC2021 to successfully upload the annual performance report files.

4. UPLOADING THE FILE

Once the annual performance report is created by the MS, the user can upload the XML files into the report in SFC2021.

After the upload, the file is checked for correctness using predefined XML validation rules in SFC2021. If the upload has errors, the errors are visible on the screen and an error report is available for printing. Only a report with correct files

will be available for subsequent validation / signature. The XML validation rules are provided in Annex III of this document.

5. USER MANUAL

The Technical User Manual explaining in detail the upload, validation and signature process for the annual performance report is made available through the SFC Support Portal and can be found here: [Annual Performance Report | SFC Support Portal \(europa.eu\)](#).

6. TECHNICAL CORRECTIONS

Technical corrections of the APR are an exceptional technical process put in place to enable MS to correct, in exceptional cases, obvious errors in the submitted APR. MS are expected to carry out any technical corrections of the submitted APRs in a close cooperation with EC, notably to ensure that all time limits for the submission, admissibility and acceptance of the APR can be complied with. Technical corrections may be requested throughout the APR assessment process; however MS should aim to correct any errors they discover as fast as possible. Technical corrections are not possible once the APR has been accepted by the EC.

If the MS notices mistakes and wishes to correct parts of a submitted APR, it can send a request (via e-mail) to the geographical unit of DG AGRI asking for technical corrections of the APR. If the MS sends the request in due time, the EC will send back the APR to the MS via SFC2021 and will give the MS an exact deadline (number of days) to correct the errors. In any case, MS need to ensure that the Certification Body gives its opinion and certifies all quantitative data that is being corrected in the APR before the resubmission of the corrected version.

7. TECHNICAL SPECIFICATION

The technical specifications for the report can be found in Annex I to these Technical Guidelines.

The relevant bodies at MS level are requested to take the necessary steps and (if needed) to modify their IT systems so that they can create the new declaration XML file.

8. ACCESS RIGHTS

Requesting the access rights – The person who is the liaison for the particular Member State will grant the access rights in the User Service Manager system (USM). As mentioned in point 1, the Paying Agency or the Coordinating Body, where applicable, should be responsible for submitting the file as part of the assurance package. MS should arrange access rights accordingly.

Use Case	Access right
Create APR	MSPA – MS Paying Agency Update

	MSCB – MS Coordinating Body Update
Upload XML file	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
View Uploaded XML file	MSPA – MS Paying Agency Read MSCB – MS Coordinating Body Read MSMA – MS Managing Authority Read
View APR	MSPA – MS Paying Agency Read MSCB – MS Coordinating Body Read MSMA – MS Managing Authority Read
Delete APR	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
Sign APR	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
Validate APR	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
Prepare for Send	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
Request for revised APR by MS	MSPA – MS Paying Agency Update MSCB – MS Coordinating Body Update
Send APR	MSPA – MS Paying Agency Send MSCB – MS Coordinating Body Send

9. PLANNING

It was originally expected that the new SFC2021 module for the submission of annual performance reports will be operational and functional by the end of Q3 2023. The APR module is already in production mode in SFC2021 since 15 September 2023. The acceptance phase (during which MS will be able to test the module) was made available to MS for testing on 7 July 2023. The first annual performance report had to be submitted in SFC2021 by 15 February 2024 for financial year 2023.

Annexes:

- I. Technical specifications of XML file
 - Ia. XML sample files
 - Ib. XSD sample file
- II. Templates of the annual performance report
- III. XML validation rules
- IV. List of standard units of measurement
- V. List of codes for category and group in XML
- VI. Examples of reconciliation between gross amounts and net amounts
- VII. Business validation rules

ANNEX I

Procedure for importing annual performance report: technical specifications (NOT FINAL, SUBJECT TO CHANGE)

1. GENERAL DECLARATION FORMAT

All data on annual performance reports (for CAP 2023-2027) imported via SFC2021 shall follow the structure described in this section.

1.1. XML Structure

The format of the file to be uploaded shall be a valid XML file⁷.

It follows the following structure:

```
<message>
  <declaration type="type">
    <header>
      [...]
    </header>
    <body>
      [...]
    </body>
  </declaration>
</message>
```

A message may contain one or many tables.

Each declaration is contained into the tags <declaration></declaration>. The mandatory attribute "type" of the tag declaration specifies the type of the declaration.

Each declaration tag has a header section (<header></header>) and a body section (<body></body>).

An XSD file to validate this file is available on CircaBC and is annexed to this document.

1.2. Header section

The header section contains the necessary information to identify the declaration: financial year code and CCI.

1.3. Body section

The body section contains the declaration itself. It is made of tables and sections.

⁷ See XML specification: <http://www.w3.org/TR/2008/REC-xml-20081126/>

1.4. Tags

Each section for declaration contains mandatory or optional attributes. The specifications specify it for each attribute.

The value of a tag can be left void, such as:

```
<attribute name="amount"></attribute>
```

In such a case, the attribute will be skipped. Therefore:

- A void value for a mandatory attribute will raise an error;
- A void value for an optional attribute will be accepted by SFC2021 and considered as if the attribute was absent.

2. ANNUAL PERFORMANCE REPORT XML FILES

An XSD file is provided for data validation (see file ‘agri-finapp-apr-1.0.xsd’ in Annex Ib)

2.1. Header

The header:

- Must contain a financial period code = YEAR (format: YYYY)
- Must contain a CCI = CAP Plan Identifier (e.g. “2023AT06AFSP001”)

2.2. Body

Please refer to file ‘apr-data-1.0.xml’ in annex Ia.