EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate C. CAP Strategic Plans I

Brussels,

TECHNICAL GUIDELINES – VERSION 3.1

Subject: **Technical guidelines on the Annual Performance Report on the implementation of the CAP strategic plan (CAP SP)**

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 Commission 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 the same 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.

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 APR[1] 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

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

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 SPs[2].

Regarding the individual steps of the submission of the APR, Member States (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[3] will have to be uploaded in SFC2021. Member States 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 certainty on the status of submitted information at all times. Concerning the technical specifications of the file, please see Annex I.

After completing sections 1 and 2, Member States (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 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 Annual Accounts. In case of error messages or warning, the file can be corrected, as stated above. After necessary changes have been made another validation can be done. There is no limit on the number of validations. After the final validation, Member States (Paying Agency or Coordinating Body) will be able to submit/send the APR to the Commission in SFC2021. Based on Article 9(3) of Regulation (EU) 2021/2116 the APR has to be submitted to the Commission by 15 February.

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[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] A solution based on web services ('machine-to-machine') may also be possible in the future.

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 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)

– Body of the declaration:

– **Achieved values of result indicators and comments:**
<resultIndicators>
<resultIndicator>

Item *<XMLtag>*	Description
Result indicator ~~Code~~ *<result IndicatorCode>*	R.1 to R.44
Sector *<sector>*	Applicable to R.11 (cf. sectors used in CAP SP section 2.3.1 for R.11)
Numerator ~~category~~ *<numeratorCategory>*	Applicable to R.17, R.29, R.33, R.36, R.43 and R.44
Numerator value *<numeratorValue>*	Numerator of the achieved value of the result indicator
Denominator value *<denominatorValue>*	Denominator of the result indicator (applicable to R.6, R.7 and R.11)
Comment~~s~~ on deviation from milestone *<comment>*	Maximum 1000 signs When applicable - this field can also be left empty if the information is input manually in SFC2021

– **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
	~~MS~~Planned unit amount code *<puaCode>*	Unit amount code as defined by the MS in the CAP SP
	MS Planned ~~grouped~~ unit amount group code *<puaGroupCode>*	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
	Output indicator *<outputIndicatorCode>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated 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, expressed in compliance with the provisions of 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 1000 signs When applicable – this field can also be left empty if the information is input manually in SFC2021

– <u>Realised outputs – unit amounts – sectoral interventions:</u>
  \<realisedOutputSectoral\>

Item *\<XMLtag\>*		Description
Identifier *\<identifier\>*	Unit amount budget code *\<budgetCode\>*	First 21 digits of the EU budget code, starting from the left
	~~MS~~Planned unit amount code *\<puaCode\>*	Unit amount code as defined by the MS in the CAP SP
	~~MS~~ Planned ~~grouped~~ unit amount group code *\<puaGroupCode\>*	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	~~MS~~ Intervention ~~code~~ *\<interventionCode\>*	Intervention code as defined by the MS in the CAP SP
	Output indicator *\<outputIndicatorCode\>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated 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, expressed in compliance with the provisions of Commission Implementing Regulation (EU) 2021/2290, in particular on 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 1000 signs When applicable - this field can also be left empty if the information is input manually in SFC2021

– 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
	~~MS Planned~~ unit amount	Unit amount code as

	code *<puaCode>*	defined by the MS in the CAP SP
	~~MS~~ Planned unit amount group code *<puaGroupCode>*	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
	~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
	Output indicator *<outputIndicatorCode>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated 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, expressed in compliance with the provisions of Commission Implementing Regulation (EU) 2021/2290, in particular on partial outputs
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 1000 signs When applicable - this field can also be left empty if the information is input manually in SFC2021

– 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
	~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
	Output indicator *<outputIndicatorCode>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated 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 outputs exclusively generated by additional national financing (with double counting)		If the additional national financing is used to increase aid intensity, the

<output>	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
~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
~~MS~~ 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 ~~code~~ *<outputIndicatorCode>*	O.1 to O.37, but excluding O.35 for which aggregated values should not be reported, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated in the CAP SP
Category *<category>*	Only in English. Applicable when: • an output indicator is broken down into categories that are measured, i.e. for: – O.9: Insurance schemes;

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	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 environmental restrictions; Forestry areas within other delimited nature protection areas with environmental restrictions – O.31: Preparatory actions; Implementation; Financial instruments • 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 *Coupled Income Support* interventions for sectors set out in Article 33 of Regulation (EU) 2021/2115
Unit of measurement *\<um\>*	Unit of measurement in which the realised output is expressed, consistently with the planned value stated by the MS in the CAP SP ==The unit of measurement of O.3 is "Beneficiaries".== The unit of measurement of the category "Mutual funds" is "Fund==s==". The unit of measurement of the

	category "Preparatory actions" is "Preparatory actions".
	The unit of measurement of the category "Implementation" is "Strategies".
	The unit of measurement of the category "Financial instruments" is "Final recipient".
Aggregated realised outputs with no double counting, including outputs generated by additional national financing *<aggregatedRealisedOutput>*	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>*	• For the following Type of intervention and Category, the budget code includes 8 digits: - "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: - "RISK" - "ENVCLIM" if the Category = "Total" - "INVEST" if the Output indicator code = "O.0" - "INVEST" if the Category = "Total"

<table>
<tr>
<td></td>
<td>
- "INSTAL" if the Category = "Total"
- "COOP" if the Category = "Total"
- "KNOW"

- For the following Type of intervention , and also Category and Output indicator code where applicable, the budget code includes 14 digits:
  - "BISS" if the Category ≠ "Total"
  - "RISK"
  - "CIS" if the Category ≠ "Total"
  - "ANC"
  - "ASD"
  - "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
  - "KNOW" if the Category ≠ "Total"
  - "RESTRVINEY"
  - "INVWINE"
  - "GREENWINE"
  - "DISTIL"
  - "INFOR"
  - "PROMOWINE"
  - "ADVIBEES"
  - "INVAPI"
  - "COOPAPI"
  - "PROMOBEES"
  - "ACTQUAL"
</td>
</tr>
<tr>
<td>Type of intervention
<i><typeOfInterventionCode></i></td>
<td>Type of Intervention code as commonly defined in the CAP SP (e.g.. BISS).</td>
</tr>
<tr>
<td>Output indicator <s>code</s>
<i><outputIndicatorCode></i></td>
<td>O.1 to O.37, but excluding O.35 for which aggregated values should not be reported, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated in the CAP SP.

The output indicator O.0 is not included in Annex I of Regulation</td>
</tr>
</table>

	(EU) 2021/2115 and it is only used to report the total aggregated realised output for the Type of intervention BISS, INVEST and INSTAL.

Category
<category>
	Only in English.
	Applicable when:
	1) an output indicator is broken down into categories, i.e. for:
	   – 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 environmental restrictions; Forestry areas within other delimited nature protection areas with environmental restrictions
	   – O.31: Preparatory actions; Implementation; Financial instruments
	
	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.
	
	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: - 08 02 04 03; CIS-YF; O.6; 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 - 08 03 01 01 00 04 24; INVEST; O.24; Operations - 08 03 01 01 00 04; INVEST; O.0; Operations - 08 03 01 01 00 08 **[automatically calculated]**; KNOW; O.33; Operations KNOW; O.2; Advisors 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: • O.3 for the following combinations of Type of intervention budget code and Type of intervention: - 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: - 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 (*Coupled Income Support* type of intervention) for sectors set out in Article 33 of Regulation (EU) 2021/2115.
Unit of measurement *<um>*	Unit of measurement in which the realised output is expressed, consistently with the planned value stated by the MS in the CAP SP The unit of measurement of O.0 is "Hectare" when associated with the type of intervention "BISS" and category "Total" **[automatically calculated]** 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]** The unit of measurement of O.0 is "Beneficiaries" when associated with the type of intervention "INSTAL" and category "Total" **[automatically calculated]** The unit of measurement of O.3 is "Beneficiaries". The unit of measurement of the category "Mutual funds" is "Funds". The unit of measurement of the category "Preparatory actions" is

	"Preparatory actions".
	The unit of measurement of the category "Implementation" is "Strategies".
	The unit of measurement of the Category "Financial instruments" is "Final recipient".
Aggregated realised output with no double counting, including output generated by additional national financing *<AggregatedRealisedOutput>*	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>* Unit of measurement *<um>*	For O.3, groups and units of measurement shall be: - 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) For O.4, group and unit of measurement shall be 'Decoupled direct payments' (Hectare). For O.34, groups and units of measurement shall be: - 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) For O.36, units of measurement shall be: - Beneficiaries - Actions **[automatically calculated]** - Hectare **[automatically calculated]** For O.37, units of measurement shall be: - Beneficiaries - Beehives
Aggregated realised output with no double counting, including output generated by additional national financing *<AggregatedRealisedOutput>*	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 by Article 134(6)(a):
    <article134_6_a>
      <alternativeValue>

Item *<XMLtag>*	Description
Unit amount budget code *<budgetCode>*	First 21 digits of the EU budget code, starting from the left
~~MS~~ Planned unit amount code *<puaCode>*	Unit amount code as defined by the MS in the CAP SP
~~MS~~ Planned unit amount group code *<puaGroupCode>*	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
Output indicator ~~code~~ *<outputIndicatorCode>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the planned value stated

	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
Average unit amounts for the operations selected in the previous financial year *<averageUnitAmounts>*	Average unit amounts for selected projects (committed amounts) in the previous financial year
Related expenditure *<publicExpenditure>*	Payments made in the previous financial year for selected projects (committed amounts) in the previous financial year
Related number of outputs *<numberOfOutputs>*	Automatically calculated
~~Justification of excess~~ *~~<excessJustification>~~*	~~Maximum 1000 signs~~ ~~When applicable - this field can also be left empty if the information is input manually in SFC2021~~

– Alternative unit amounts of reference - option provided by Article 134(6)(b):
<article134_6_b>
  <addditionalInformation>

Item *<XMLtag>*	Description
Unit amount budget code *<budgetCode>*	First 21 digits of the EU budget code, starting from the left
~~MS~~ Planned unit amount code *<puaCode>*	Unit amount code as defined by the MS in the CAP SP
~~MS~~ Planned unit amount group code *<puaGroupCode>*	Grouped unit amount code as defined by the MS in the CAP SP (when applicable)
~~MS~~ Intervention ~~code~~ *<interventionCode>*	Intervention code as defined by the MS in the CAP SP
Output indicator *<outputIndicatorCode>*	O.1 to O.37 code, as referred to in Annex I of Regulation (EU) 2021/2115, consistently with the

	planned value stated 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 for operations for which payments have been made in the previous financial year *<realisedOutput>*	Realised output in the covered financial year, expressed in compliance with the provisions of Commission Implementing Regulation (EU) 2021/2290, in particular on partial outputs
Public expenditure excluding additional national financing committed for operations for which payments have been made in the previous financial year *<publicExpenditure>*	Total public expenditure committed for operations with payments in previous financial years
Related number of outputs *<numberOfOutputs>*	Number of projects with payment in the previous financial year
Ratio between public expenditure and realised outputs	Calculated automatically, so no XML code needed
Ratio between public expenditure and related number of outputs	Calculated automatically, so no XML code needed
Justification of excess *<excessJustification>*	Maximum 1000 signs When applicable - this field can also be left empty if the information is input manually in SFC2021

– **Use of financial instruments in rural development interventions:**
<financialInstruments>
  <financialInstrument>

Item *<XMLtag>*	
Type of Intervention code *<interventionType>*	
Eligible expenditure	Loans

<eligibleExpenditure>	*<loans>*	
	Guarantee *<guarantee>*	
	Equity or quasi-equity *<equityOrQuasiEquity>*	
	Grants within a financial instrument operation *<grants>*	
Amount of private and public resources mobilised in addition to the EAFRD *<amountInAdditionToEafrd>*	Loans *<loans>*	
	Guarantee *<guarantee>*	
	Equity or quasi-equity *<equityOrQuasiEquity>*	
	Grants within a financial instrument operation *<grants>*	
Amount of management costs and fees declared as eligible expenditure by financial product ==for bodies selected through direct award== *<directAwardBodies>*	Management costs and fees for ==holding funds== depending on the financial product operating within the holding fund structure *<holdingFunds>*	Loans *<loans>*
		Guarantee *<guarantee>*
		Equity *<equityOrQuasiEquity>*
	Management costs and fees for ==specific funds== (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 bodies selected through competitive tender== *<competitiveTenderBodies>*	Management costs and fees for ==holding funds== depending on the financial product operating within the holding fund structure *<holdingFunds>*	Loans *<loans>*
		Guarantee *<guarantee>*
		Equity *<equityOrQuasiEquity>*
	Management costs and fees for ==specific funds==	Loans *<loans>*

	(set-up either with or without the holding fund structure) *\<specificFunds\>*	Guarantee *\<guarantee\>*
		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) 2021/2215 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 Article11(1) of Regulation (EU) 2021/2115

  – total number of hectares for which support has been actually paid

  – 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>	

– <u>Information on transitional national aid:</u>
<transitionalNationalAid>

Item *<XMLtag>*	Description
Intervention ~~code~~ *<intervention>*	If transitional national aid laid down in Article 147 of Regulation (EU) 2021/2115 was granted
Number of beneficiaries *<numberOfBeneficiaries>*	
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>*	
Realised unit amount *<realisedUnitAmount>*	

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

From the purely technical perspective, both positive and negative amounts can be displayed in the APR module in SFC2021. Nevertheless, when it comes to 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 relation it would be expected that the amounts are displayed as positive figures. The exception here being 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 here should be indicated as a negative amount.

In the first APR (to be submitted by Member States by 15 February 2024) it is expected that Member States will display zero amounts (0) as expenditure for interventions that will have expenditure in the following year, the implementation of which has simply just not started in the financial year 2023. The main aim of this exercise is to test the system in the first reporting year to be able to implement fixes where necessary for the second reporting year avoiding delays and issues both for the Member States as well as for the Commission. In practice this would mean that Member States would report on all interventions, even the ones for which there was no expenditure in

financial year 2023, this mainly concerns tables 2.2.1, 2.2.2 and 2.2.3. In practice, Member States would already in the first APR report on all interventions on the unit amount level as requested in the APR templates, however for fields where realised output is requested and all fields relating to expenditure a zero (0) would be displayed.
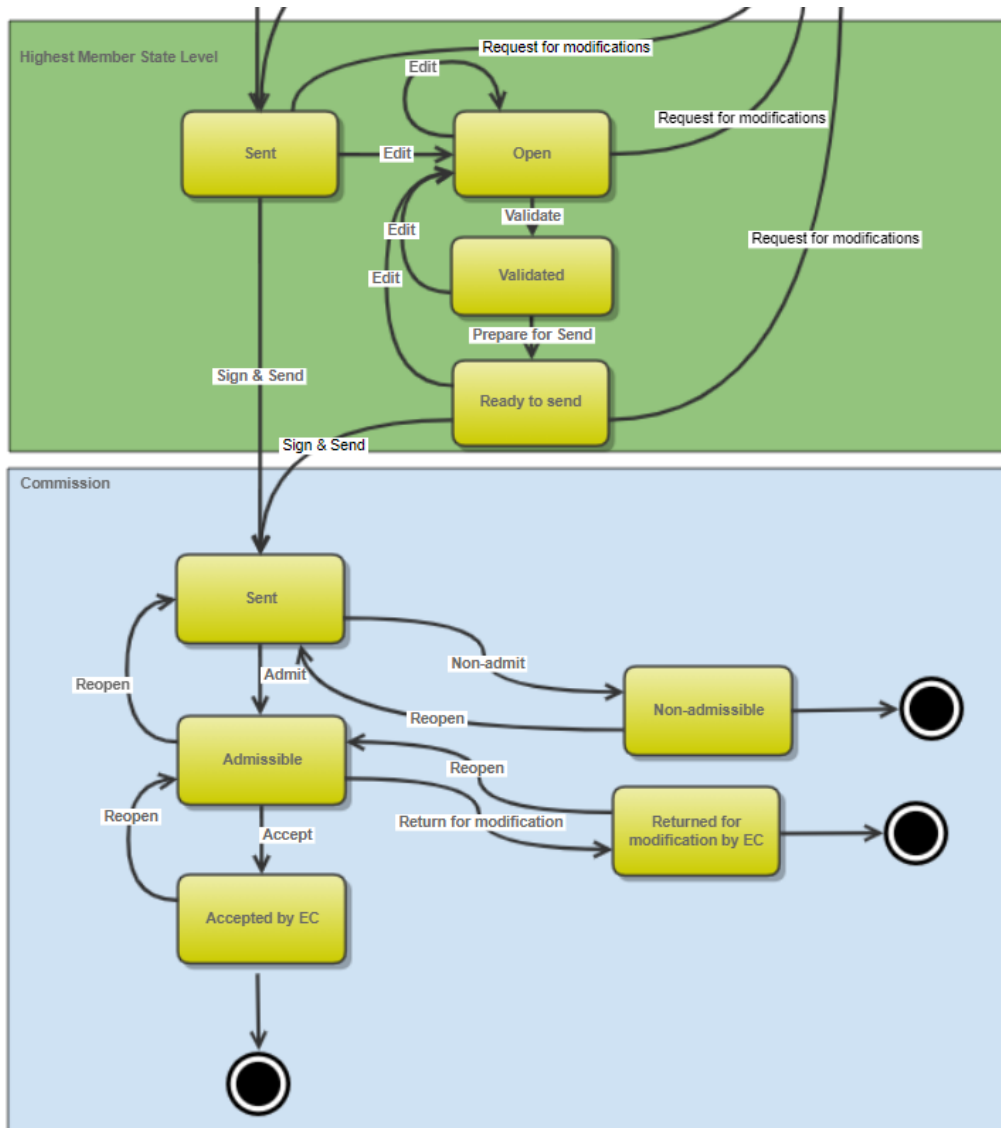
4. ANNUAL PERFORMANCE REPORT WORKFLOW[4]

APR State Diagram
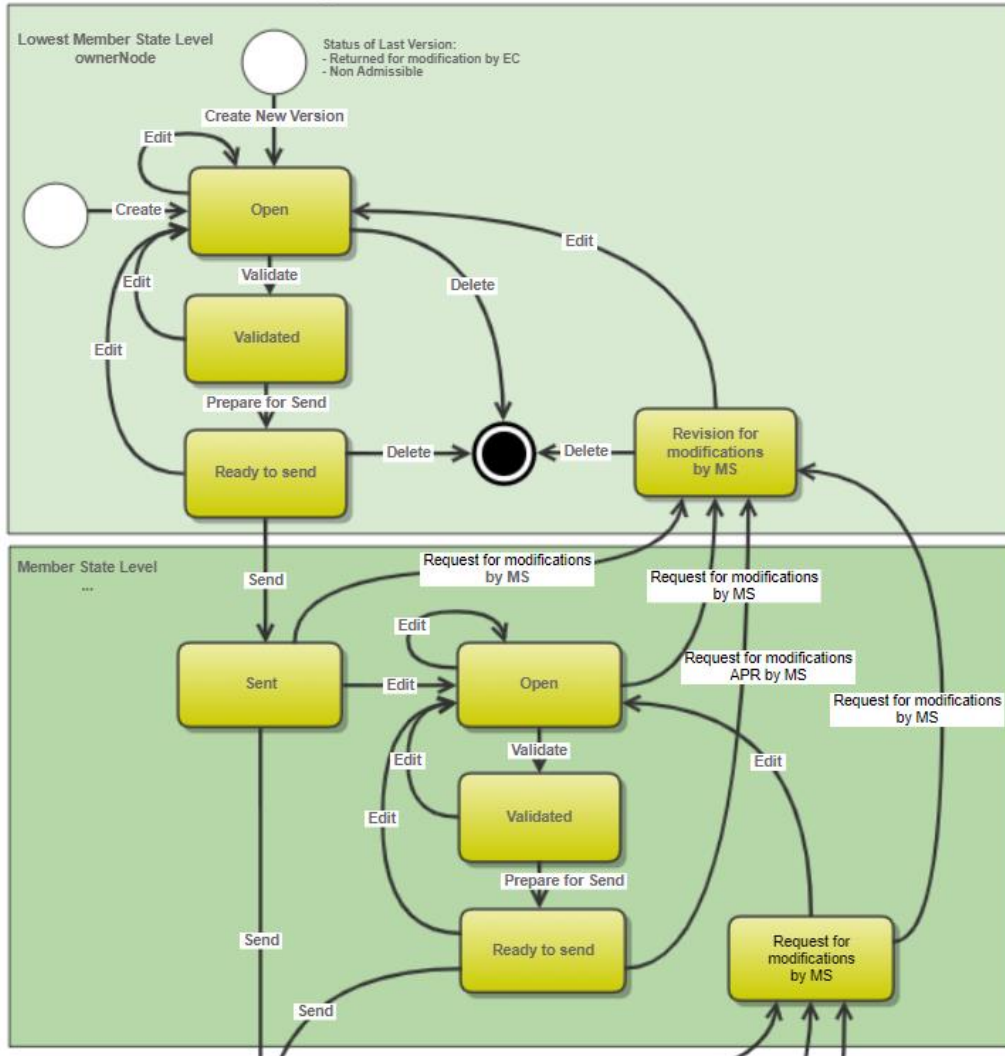
The annual performance report should be created by the Member State user in SFC2021 to successfully upload the annual performance report files.

5. UPLOADING THE FILE

Once the annual performance report is created by the Member State, 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.

6. USER MANUAL

The Technical User Manual explaining in detail the upload, validation and signature process for the annual performance report will be made available after the acceptance phase (see point 9).

7. TECHNICAL SPECIFICATION

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

The relevant bodies at Member State 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. Member States 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 Member States will be able to test the module) was made available to Member States for testing on 7 July 2023. The first annual performance report will have to be submitted in SFC2021 by 15 February 2024 for financial year 2023.

Annexes:

    I.   Technical specifications of XML file

        Ia. XML/XSD sample files

    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

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 file[5].

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.

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[5] 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:

<div align="center"><attribute name="amount"></attribute></div>

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 Ia)

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.