

# **Guidelines for disaggregated data on interventions and beneficiaries**

Version 1.5

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## **1. INTRODUCTION**

This document provides further guidance with regard to the submission of disaggregated data on interventions and beneficiaries for monitoring and evaluation purposes and defines the form and content of these data, as referred to in Articles 9 and 10 of Commission Implementing Regulation (EU) 2022/1475.

In accordance with Article 134 of the Strategic Plan Regulation (EU) 2021/2115 (hereinafter SPR) Member States will submit to the Commission an Annual Performance Report (APR) from 2024 onwards. The APR will provide on an annual basis aggregated quantitative information which will offer an overview of the level of implementation of Common Agricultural Policy (CAP) Strategic Plan at national level.

The disaggregated data on interventions and beneficiaries for monitoring and evaluation correspond to the underlying data necessary for the calculation of the output and result indicators presented in the APR.

For the reporting of the disaggregated data on interventions, the rules established in the Commission Implementing Regulation (EU) 2021/2290, in the indicator fiches and those detailed in the cover note on output and result indicators shall be taken into account.

Chapter 2 provides the scope and frequency of the data collection. The transfer specifications and the tool to be used including the computer file structure are described in chapter 3. Data fields are described in chapter 4.

These guidelines will be reviewed on a periodic basis to take into account possible changes in budget nomenclature and requirements and/or to add further specifications or additional clarifications on the data fields.

## **2. SCOPE AND FREQUENCY OF DATA COLLECTION**

### **2.1 Data use**

Data provided by Member States in the APR alone do not provide the necessary detailed information to carry out the proper monitoring and evaluation of the CAP achievements. For example, the Commission needs to have the full picture of the green architecture implementation (all three layers including the new enhanced conditionality, eco-schemes and voluntary commitments under rural development), especially in the context of the green deal and the climate commitment.

In addition, the level of data aggregation in the APR, will not allow to carry out distribution analysis of support. At the same time, localising the implementation of the green architecture is necessary to improve the assessment and evaluation of environmental and climate impact, by contextualising output indicators in their agro-environmental context (e.g. location of beneficiaries thanks to geographical information in Natura 2000 or Nitrate vulnerable zones ...).

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Furthermore, the complementary information collected will allow analysing e.g. CAP support distribution by gender or identifying the support to broadband or bio-methane.

## **2.2 Scope**

According to Article 9(1) of Regulation (EU) 2022/1475, disaggregated data on interventions cover all interventions in the form of direct payments, including crop-specific payment for cotton and all interventions for rural development. However, these exclude interventions for LEADER, which will be treated in separate guidelines (i.e. Guidelines on data on LAGs and their activities for LEADER).

**These data are reported per agricultural financial year by unit amount, for each aid application or payment claim of each beneficiary.**

According to Article 10(1) of Regulation (EU) 2022/1475, disaggregated data on beneficiaries cover information on farmers and other CAP beneficiaries receiving support under interventions covered by the integrated administration and control system (IACS). However, these exclude any other CAP beneficiary (e.g. foresters or businesses).

Information on the individual farmers that compose a collective of farmers shall not be reported, unless they are also beneficiaries of other IACS interventions.

## **2.3 Date and frequency of reporting**

According to Article 15 of Regulation (EU) 2022/1475, Member States shall report the disaggregated data on interventions and beneficiaries on an annual basis, by 30 April of the year N in relation to interventions for which payments have been made in the agricultural financial year (hereinafter FY) N-1.

The data on beneficiaries related to area declared and to the land in good agricultural and environmental conditions (hereinafter GAEC) shall be reported solely, in the year N, in relation to interventions for which payments have been claimed in the calendar year N-2.

## **2.4 First year of reporting**

The first year of reporting is 2025, in relation to interventions for which payments have been made from 01.01.2023 to 15.10.2024.

For the first year of implementation, few payments are expected between 01.01.2023 and 15.10.2023, e.g. for certain rural development measures, but no direct payments. Member State may decide to report by 30 November 2024 the disaggregated data on interventions for which payments have been made from 01.01.2023 to 15.10.2023. This anticipated reporting is strongly recommended to test the reporting procedures and the system.

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### **3. TECHNICAL SPECIFICATIONS FOR THE TRANSFER OF COMPUTER FILES**

#### **3.1 Transfer medium**

Member State shall create, manage and transfer the computer files<sup>1</sup> to the Directorate-General for Agriculture and Rural Development (DG AGRI) through SFC2021, the information system enabling electronic and secure exchanges of information in respect of EAGF/EAFRD interventions and beneficiaries.

In each Member State a pre-defined ‘nodes structure’ is to be established (which can be modified upon request by the Member State). A ‘node’ is a location point of access of a user. Depending on the Member State, there could be one node representing the whole country (e.g. the Member State coordination body) or several sub-nodes representing each region/administrative entity (e.g. Member State Accredited Paying Agencies).

When information is sent from a lower node, if one exists, this information must first go through the higher node, or nodes, before it can be sent to the Commission. The flow of information in SFC2021 must obey the hierarchy of the nodes.

Different roles and permissions can be attributed to a user (e.g. read, update, send). Acting on multiple nodes is not mandatory, i.e. files can be uploaded and sent from a unique node (e.g. by users with paying agency role, in those Member State where there is no coordination body).

Each Member State enters information and uploads relevant documents/files. This information shall be validated before it can be sent to the Commission via SFC2021. The validation process checks the pre-defined rules to be fulfilled before the information is sent.

The Commission can either decide that the information is complete/consistent or can return the file(s) for modifications. In these cases, the Member State must create a new version of the file(s) before sending it back to the Commission.

#### **3.2 Data quality and checks**

According to Article 17 of Regulation (EU) 2022/1475, Member States shall ensure that the data reported in the intervention and beneficiary files are complete and self-consistent, as well as that their content is recorded and presented in accordance with the requirements set out in chapter 4 (“Disaggregated data on interventions: fields description) and chapter 5 (“Disaggregated data on beneficiaries: fields description) of these guidelines. In order to fulfil this obligation, Member States shall perform computer based checks and any other checks which they consider necessary before sending files to the Commission.

In SFC2021, files validation checks that a number of pre-defined rules are respected. Member States have to test the completeness and consistency of each individual file uploaded in SFC2021, as well as to test the completeness and consistency of all files before validation and transfer to the Commission.

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<sup>1</sup> Computer files consist in intervention and beneficiary files. There might be multiple intervention files and beneficiary files per Member State and per FY.

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A non-exhaustive list of checks shall envisage that: a) all the mandatory fields are appropriately filled in; b) for each of the payment carried out there is (are) related output(s) generated and, c) each of the output generated is linked to a payment claim; d) if total amount paid (i.e. monitoring variable M050) is reported, the total public expenditure (i.e. M060) is also reported; e) the amount of the total public expenditure is equal to or higher than the total amount paid; f) if total additional national financing is zero, then the total public expenditure is not null; g) the number of hectares of eligible area determined before application of limits (i.e. M080) is equal to or higher than the number of hectares of eligible area (i.e. M090); h) the number of hectares of eligible area paid (i.e. M100) is lower than or equal to the number of hectares of eligible area (i.e. M090); i) all the beneficiaries included in the beneficiary file(s) are also included in the intervention file(s); and j) all the beneficiaries of IACS interventions in the intervention files are included in the beneficiary file.

SFC will allow the transfer of the data only if all the checks are successfully carried out and no error has been detected. According to Article 18 of Regulation (EU) 2022/1475, Member States are responsible for making corrections of clerical errors (e.g. errors of transcription, unit errors, errors in applying the codes, etc.) or obvious errors (e.g. implausible values, arithmetical errors, data registered in a wrong place, etc.).

If Member States notice that erroneous data were transmitted or a problem occurred with the data transfer, they shall inform the Commission immediately. All files, which contain incorrect information, shall be indicated and corrected. Computer files shall be sent to replace entirely the previous incorrect information. For any missing information, new files shall be uploaded.

According to Article 18(3) of Regulation (EU) 2022/1475, the Commission may carry-out data checks on the files transferred by Member States which regard to data completeness and self-consistency. In case errors are identified, the Commission may request Member State to correct the data provided.

### **3.3 Computer files structure and template**

Member States shall create intervention files, including disaggregated data on interventions, and beneficiary files, including disaggregated data on beneficiaries. Member State shall transfer at minimum two files: one for interventions and one for beneficiaries. Each paying agency is expected to upload one file for interventions and one for beneficiaries.

The intervention file(s) and beneficiary file(s) shall use .XML or .CSV data format.

For the disaggregated data on interventions, each record shall contain the following mandatory fields (in this order):

- (i) M010: paying agency code
- (ii) M020: unique code for aid application or payment claim for an intervention budget code
- (iii) M030: unique beneficiary identifier
- (iv) M040: budget code

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The remaining fields to be filled in depend on the intervention logic developed by Member States. The Commission will provide Member States with a pre-filled template adjusted on the basis of the logic of intervention chosen by the Member States in their adopted CAP Strategic Plans.

For the disaggregated data on beneficiaries, all the fields in section 4 ‘Reporting of data relating to beneficiaries’ of Annex IV of Regulation (EU) 2022/1475 (i.e. beneficiary variables from B010 to B180) shall be provided. They correspond to the status of the beneficiary at a fixed date defined at Member State level during the claim year preceding the FY concerned. It means that if the farm has changed size after this fixed date and before the data is submitted, Member States are not required to update the values.

#### **4 DISAGGREGATED DATA ON INTERVENTIONS: FIELDS DESCRIPTIONS**

Member States are required to report these data per agricultural FY by unit amount, for each aid application or payment claim of each beneficiary.

For a given intervention, all the transactions concerning the same payment claim or aid application carried out throughout the agricultural FY shall be summed up, e.g. for BISS although there are two payments in the FY (advance and balance), Member State shall report only one record.

##### **4.1 Monitoring variables to report administrative information**

Preliminary remark: in this section, the term “payment” refers to both the EAGF and EAFRD payments and payment recoveries (if occurring within the same FY as the payment).

The fields below are mandatory for each record.

- (i) M010: paying agency code

This field provides the unique code of the paying agency.

Required format: MS99, where MS stands for the Member State abbreviation and 9 stands for a digit from 0 to 9.

- (ii) M020: unique code for aid application or payment claim for an intervention

This field provides an alphanumeric code which is specific for each aid application submitted for the interventions covered by IACS and for each payment claim submitted for the other interventions. This shall enable the aid application/payment claim to be traced through and clearly identified in a paying agency’s IT system. One aid application or payment claim can cover one or several interventions at the same time.

Required format: the format is MS specific.



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(iii) M030: unique beneficiary identifier

This field provides a unique beneficiary identifier for all CAP beneficiaries which is allocated to each applicant at Member State level.

Given that the unique beneficiary identifiers used by MS contain personal data, MS shall establish a corresponding EU unique beneficiary identifier, excluding personal information.

The identifier shall remain unchanged over the implementing period (and possibly across implementing periods).

The unique beneficiary identification code must be equal (in content and format) to the code B010 that will be used for the transmission of data on beneficiary.

Required format: the format is MS specific.

(iv) M040: budget code

This field provides the budget code, which includes budget nomenclature, type of intervention, sector and subsector, output indicator, intervention, unit amount, reduction of payment or contribution rate, and calendar year.

The last digit is excluded as it indicates whether the financial discipline is applicable or not, which is not of interest of this data collection process.

Required format: See “Information note to the Member States: Budget code structure for agricultural expenditure under the CAP Strategic Plan in SFC2021” circulated on 06.09.2023 (Ares(2023)6360767).

## 4.2 Monitoring variables to report amounts spent

The amounts spent referred to in points (i), (ii) and (iii) shall be reported in euros. These are gross amounts, i.e. before application of reduction and capping, financial discipline (if applicable), sanctions and penalties.

(i) M050: total EU funds amount

This field provides the total amount of EAGF or EAFRD support paid. National expenditure should not appear under this variable.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

This field is mandatory for each record, except when an output is financed only with additional national financing.

(ii) M060: total public expenditure

This field provides the total amount of public support paid, including the national contribution but excluding the additional national financing referred to in Article 115(5)

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of Regulation (EU) 2021/2115 (“additional national financing” or “state aid” are reported under variable M070).

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

This field is mandatory for each record, except when an output is financed only with additional national financing.

(iii) M070: total additional national financing

This field provides the total amount of additional national financing (including state aid) paid (so-called top-ups). Article 107(2) (e) of Regulation (EU) 2021/2115 on the content of the CAP Strategic Plan indicates "Annex V on the additional national financing provided within the scope of the CAP Strategic Plan". Article 115(5) of Regulation (EU) 2021/2115 specifies the content of Annex V.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

For those Member States that in their CAP Strategic Plans did not plan a separate unit amount for investments in irrigation (see below monitoring variables M170, M180 and M190) or in bio-methane (see below monitoring variable M210) and for which the amount reported under monitoring variables M050, M060 and M070 would cover more operations, the following sub-variables shall be reported, in euros:

- (i) M051: total EU funds amountdedicated to irrigation or bio-methane
- (ii) M061: total public expenditure paid dedicated to irrigation or bio-methane
- (iii) M071: total additional financing dedicated to irrigation or bio-methane

### 4.3 Monitoring variables to report the area eligible and determined

The output values referred to in points (i) to (iv) **shall always be reported in full**, and thus correspond to the entire output generated by the intervention unit amount (see examples in Annex D). The output values also correspond to gross amounts, i.e. before application of reduction and capping, financial discipline (if applicable), sanctions and penalties.

For the interventions covered by IACS, outputs shall be reported in full in year N in relation to interventions claimed in year N-2.

- (i) M080: number of hectares of eligible area determined before application of limits, excluding forestry

This field provides the eligible area (excluding forestry) in full determined after controls and **before application of payment entitlements or maximum thresholds**.

For BISS, it provides the number of hectares for decoupled Direct Payments taken together<sup>2</sup>:

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<sup>2</sup> Excluding afforested area reported under M085.

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- for Member States without entitlements: the area paid for decoupled Direct Payments;
- for Member States with entitlements: the number of eligible hectares for direct payments, as defined in accordance with Article 4(4) held by beneficiaries of BISS (including eligible hectares covered by the payment for small farmers), before taking into account the entitlements.

To avoid repetitions, for direct payments, M080 is used to report only BISS interventions.

In case a farmer would not receive BISS, but only coupled payments, M080 would correspond to the maximum eligible area as defined under Article 2(7a) of the Delegated Regulation (EU) 2022/1172.

In the case of reporting an eco-scheme, the complementary redistributive income support (CRISS), complementary income support for young farmers (CIS-YF), M080 is NULL as the area is reported under BISS.

In case of environmental, climate-related and other management commitment (AECC) no limits are applied, thus M080 is NULL.

For ANC and ASD support, M080 is reported as 12 Member States apply limits.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

- (ii) M085: number of hectares of eligible forestry area determined before application of limits

This field provides the eligible forestry area in full determined after controls and before application of payment entitlements or maximum thresholds. It is used to report the afforested area eligible to BISS.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

- (iii) M090: number of hectares of eligible area excluding forestry

For interventions paid in hectares, this field provides the eligible area (excluding forestry) in full determined after controls and **after application of payment entitlements or maximum thresholds.**

For interventions on land paid in other units than hectares, where relevant (i.e. when needed for the calculation of result indicators), it provides the number of hectares (excluding forestry) supported by the interventions.

In case of no threshold/limits applied to the support, the area under M080 and M090 coincide.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

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- (iv) M095: number of hectares of eligible forestry area determined after application of limits

This field provides the eligible forestry area in full determined after controls and after application of payment entitlements or maximum thresholds.

For forestry interventions paid in other units than hectares, where relevant (i.e. when needed for the calculation of result indicators like for investment support to afforestation feeding in R.17 – Afforested land), it provides the number of hectares supported by the interventions.

Required format: 9 999.99, where 9 stands for a digit from 0 to 9.

Table 1 provides the links between monitoring variables and interventions in the form of direct payments (under Chapter II, Sections 2 and 3, of Title III of Regulation (EU) 2021/2115) and interventions for rural development (under Chapter IV of Title III of that Regulation).

Member States shall fill-in monitoring variables for all fields marked with a cross ['X'], provided that they have implemented the related interventions. Member States shall fill-in the respective monitoring variable for all the fields marked with a cross within a parenthesis ['(X)'] if relevant, in accordance with the specific design of their interventions and their intervention logic.

For example, the number of operations is always to be reported when investment support is granted, despite not paid per operation, for the calculation of the output indicator aggregate. This explains why in Table 1 below, in correspondence with M130 ('number of operations paid'), the relevant types of interventions are marked with a cross ['X']. On the contrary, for coupled income support interventions, the aid can be paid per hectare or per head. Therefore, in Table 1 below in correspondence with M080 ('number of hectares of eligible area determined [...]'), M090 ('number of hectares of eligible area'), M100 ('number of hectares of eligible area paid'), M110 ('number of animal heads paid'), couple income support is marked with a cross within a parenthesis ['(X)'].

Table 1 - Links between monitoring variables and interventions

	Title III, Chapter II, Section 2, Subsection 2 (BIS5) (ha)	Article 28 (Payments for small farmers) (beneficiary, ha)	Article 29 (Complementary redistributive income support for sustainability) (ha)	Article 30 (Complementary income support for young farmers) (ha, beneficiary)	Article 31 (Eco-schemes [except eco-schemes for animal welfare commitments and commitments addressing antimicrobial resistance and commitments for agricultural practices beneficial for the climate] (ha)	Article 31 (Eco-schemes for animal welfare commitments and commitments addressing antimicrobial resistance and commitments for agricultural practices beneficial for the climate) (LU)	Chapter II, Section 3, Subsection 1 (Coupled direct payments) (head, ha)	Chapter II, Section 3, Subsection 2 (Crop-specific payment for cotton) (ha)	Article 70 (Environmental-climate commitments) (ha, beneficiary)	Article 70 (Forestry and other commitments) (ha, other)	Article 70 (Organic farming) (ha, beneficiary)	Article 70 (Animal Welfare) (LU)	Article 70 (Endangered breeds) (LU)	Article 70 (Endangered plants) (ha)	Article 70 (Genetic Resources) (operation)	Article 71 (Payment for natural or other area-specific constraints) (ha)	Article 72 (Payment for area specific disadvantages - N2000 and Water framework directive) (ha)	Article 73 (Investments) (operation, ha, other)	Article 74 (Investments in irrigation) (operation, ha, other)	Article 75 (Setting-up of farmers) (beneficiaries)	Article 75 (Setting-up of businesses) (beneficiaries)	Article 76 (Risk management tools) (mutual fund, farmer, ha, other)	Article 77 (Cooperation - EIP) (operation)	Article 77 (Cooperation - producer groups, producers organisations) (PO, operation, person)	Article 77 (Cooperation - quality schemes) (operation, person, other)	Article 77 (Cooperation - intergenerational) (operation, person, other)	Article 77 (Cooperation - other than LEADER) (operation, person, other)	Article 78 (Knowledge exchange and information) (person, other)
<b>List of monitoring variables</b>																												
M010: paying agency code	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M020: number of payment claim for an intervention	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M030: unique beneficiary identifier	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M040: budget code	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M050: total amount paid (EU funds)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M060: total public expenditure	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
M070: total additional national financing									(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	
M080: number of hectares of eligible area determined before application of limits, excluding forestry	X				(X)		(X)									X	(X)											
M085: number of hectares of eligible forestry area determined before application of limits	X																(X)											
M090: Number of hectares of eligible area excluding forestry	X	X	X	X	X		(X)	X	X	X				X		X	(X)	(X)	(X)			(X)						
M095: number of hectares of eligible forestry area determined after application of limits	X									X							(X)											
M100: Number of hectares of eligible area paid	X	X	X	X	X		(X)	X	X	X			X		X	X	(X)	(X)				(X)					(X)	
M110: number of animal heads paid							(X)																					

	Title III, Chapter II, Section 2, Subsection 2 (BISS) (ha)	Article 28 (Payments for small farmers) (beneficiary, ha)	Article 29 (Complementary redistributive income support for sustainability) (ha)	Article 30 (Complementary income support for young farmers) (ha, beneficiary)	Article 31 (Eco-schemes (except eco-schemes for animal welfare commitments and commitments addressing antimicrobial resistance and commitments for agricultural practices beneficial for the climate) (ha)	Article 31 (Eco-schemes for animal welfare commitments and commitments addressing antimicrobial resistance and commitments for agricultural practices beneficial for the climate) (LU)	Chapter II, Section 3, Subsection 1 (Coupled direct payments) (head, ha)	Chapter II, Section 3, Subsection 2 (Crop-specific payment for cotton) (ha)	Article 70 (Environmental-climate commitments) (ha, beneficiary)	Article 70 (Forestry and other commitments) (ha, other)	Article 70 (Organic farming) (ha, beneficiary)	Article 70 (Animal Welfare) (LU)	Article 70 (Endangered breeds) (LU)	Article 70 (Endangered plants) (ha)	Article 70 (Genetic Resources) (operation)	Article 71 (Payment for natural or other area-specific constraints) (ha)	Article 72 (Payment for area specific disadvantages - N2000 and Water framework directive) (ha)	Article 73 (Investments) (operation, ha, other)	Article 74 (Investments in irrigation) (operation, ha, other)	Article 75 (Setting-up of farmers) (beneficiaries)	Article 75 (Setting-up of businesses) (beneficiaries)	Article 76 (Risk management tools) (mutual fund, farmer, ha, other)	Article 77 (Cooperation - EIP) (operation)	Article 77 (Cooperation - producer groups, producers organisations) (PO, operation, person)	Article 77 (Cooperation - quality schemes) (operation, person, other)	Article 77 (Cooperation - intergenerational) (operation, person, other)	Article 77 (Cooperation - other than LEADER) (operation, person, other)	Article 78 (Knowledge exchange and information) (person, other)	
M120: number of livestock units paid						X						X	X					(X)				(X)							
M130: number of operations paid															X			X	X			(X)	X	X	X	X	X	X	X
M140: number of farms supported		X		(X)					(X)	(X)										X	X	(X)		(X)	(X)				
M150: number of mutual funds paid																						(X)							
M160/M161: number of other units paid - unit of measurement + output generated										(X)								(X)	(X)			(X)			(X)	(X)	(X)	(X)	(X)
M170: investment resulting in a net increase of irrigated area																			(X)										
M180: investment resulting in an improvement of existing irrigation installations																			(X)										
M190 investment in the use of reclaimed water																			(X)										
M200: investment in broadband																		X											
M210: investment in bio-methane																		X											

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#### 4.4 Monitoring variables to report units paid

The output values for the units paid after controls and after application of maximum thresholds referred to in points (i) to (viii) **shall be reported as a proportion of the expenditure** effectively paid in relation to the total expenditure committed for that output in the agricultural FY concerned, i.e. as partial output. In the agricultural FY when the final payment is made, the output value corresponds to the balance.

Regarding IACS rural development interventions, the payment for an output can be split over two FY. This is because the payment for a claim in FY N, can be made in FY N (advances) and FY N+1. If the payment for an output is split over two FYs, only a partial output should be reported, corresponding to the share of the payment in the FY concerned. For instance, for 100 ha for which only a 75% payment is made in the FY concerned, the Member State should report 75 ha (100 hectares \* 0.75) only.

Regarding balance payments, these terms relate to the situation where an intervention, e.g. a project, can be paid over several years. In these cases the planned and actual cost of that project may not necessarily coincide. For instance, in the FY N a first payment of 25% of the total payment is planned. At the end of the project, in FY N+3, the amount spent is less than what planned; then, the balance payment will be necessarily less than 75% of the planned cost for the project.

(i) M100: number of hectares of eligible area paid

This field provides the area paid, independently from the nature of the area (i.e. forestry or not). It is relevant for direct payments and environmental, climate-related and other management commitments (Article 70), natural or other area-specific constraints (Article 71), area-specific disadvantage (Article 72) but also for investments (Article 73 and 74) and risk management tools (Article 76) or cooperation (Article 77) in those cases where ha is used as unit of measurement.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(ii) M110: number of animal heads paid

This field provides the number of animal heads paid. It is relevant **only** for coupled income support (Chapter II, Section 3, Subsection 1 direct payments).

For silkworms, the Implementing Act (EU) 2021/2289 on the content of the CAP Strategic Plans requires that Member States specify the unit of measurement for silkworms (e.g. box of eggs, kg of cocoons) and their respective conversion rate to number of 'heads' (e.g. 1 head = 10 grams of cocoon').

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(iii) M120: number of livestock units paid

This field provides the number of livestock units (LUs) paid. It is relevant for eco-schemes (Article 31) and environmental, climate-related and other management

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commitments (Article 70) addressing animal welfare, antimicrobial resistance, endangered breeds and commitments for agricultural practices beneficial for the climate. It is also relevant for investments (Article 73) and, potentially, depending on the design of the tool, for risk management tools (Article 76).

Annex I, point 12, of Regulation (EU) 2021/2290, provides simplified coefficients to convert animals in livestock units. In duly justified cases, the conversion coefficients may be increased or decreased taking into account scientific evidence. Also, other categories of animals may exceptionally be added and conversion coefficient proposed by Member States.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(iv) M130: number of operations paid

This field provides the number of operations as defined in Article 3, point (4), of Regulation (EU) 2021/2115 supported by the CAP. It is relevant for investments (Article 73), including investments in irrigation (Article 74), risk management tools (Article 76), cooperation interventions (Article 77) and knowledge exchange and dissemination of information (Article 78).

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(v) M140: number of farms supported

This field provides the number of farms benefitting from relevant CAP support, when paid as a lump sum. This coincides with payments for small farmers, and potentially with CIS-YF (Article 30), climate-related and other management commitments, including organic farming (Article 70), setting-up of young farmers and new farmers or start-up for income diversification (Article 75), risk management tools (Article 76), cooperation interventions (Article 77).

On the contrary, this monitoring variable should not be used when farm is not used as a unit of measurement (e.g. knowledge exchange and dissemination of information).

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(vi) M150: number of mutual funds paid

This field provides information of the number of mutual funds (to cover production and income risks related to the agricultural activity) as defined in Article 3, point (11), of Regulation (EU) 2021/2115 covered by risk management support referred to in Article 76 of that Regulation.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(vii) M160: number of other units paid – unit of measurement

(viii) M161: number of other units paid – output generated



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Monitoring variables M160 and M161 provide information for those interventions for which Member States are granted freedom to define the unit of measurement. These coincides with environmental, climate-related and other management commitments on forestry (Article 70), investments (Article 73), including investments in irrigation (Article 74), risk management tools (Article 76), cooperation interventions (Article 77) and knowledge exchange and dissemination of information (Article 78). For each other unit paid, a prefilled value will be provided for the monitoring variable M160 in the template on the basis of the CAP Plan submitted by each Member State. Member States shall report in two separated fields the unit of measurement (M160) and the output generated (M161).

#### **4.5 Monitoring variables reporting whether a condition is fulfilled**

- (i) M170: investment resulting in a net increase of irrigated area

This field provides information on whether the intervention concerns an investment resulting in a net increase of the irrigated area (including investments in new irrigation installations or infrastructure, and the creation or expansion of a reservoir) pursuant to Article 74(6) and (7) of Regulation (EU) 2021/2115.

Format required: Yes = 1 and No = 0.

- (ii) M180: investment resulting in an improvement of existing irrigation installations

This field provides information on whether the intervention concerns the improvement of an existing irrigation installations or element of irrigation infrastructure pursuant to Article 74(4) of Regulation (EU) 2021/2115.

Format required: Yes = 1 and No = 0.

- (iii) M190: investment in the use of reclaimed water

This field provides information on whether the intervention concerns an investment in the use of reclaimed water as an alternative water supply pursuant to Article 74(5) of Regulation (EU) 2021/2115.

Format required: Yes = 1 and No = 0.

- (iv) M200: investment in broadband

This field provides information on whether the intervention aimed at improving access to broadband.

Format required: Yes = 1 and No = 0

- (v) M210: investment in bio-methane

This field provides information on whether the intervention concerns installed production capacity for bio-methane.

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Format required: Yes = 1 and No = 0

#### 4.6 Output values contributing to result variables

The value of the output generated by an intervention shall be reported under the result variables, which correspond to the result indicators set out in Annex I to Regulation (EU) 2021/2115 selected by Member States in their CAP Strategic Plan (hereinafter ‘relevant result indicators’).

Result variables R001, R002, R003, R004, R005, R009, R010, R012, R013, R014, R015, R016, R017, R018, R019, R020, R021, R022, R023, R024, R025, R026, R027, R028, R029, R030, R031, R032, R033, R034, R035, R036, R037, R038, R039, R040, R041, R042, R043 and R044 correspond respectively to result indicators R.1, R.2, R.3, R.4, R.5, R.9, R.10, R.12, R.13, R.14, R.15, R.16, R.17, R.18, R.19, R.20, R.21, R.22, R.23, R.24, R.25, R.26, R.27, R.28, R.29, R.30, R.31, R.32, R.33, R.34, R.35, R.36, R.37, R.38, R.39, R.40, R.41, R.42, R.43 and R.44.

The value of the output contributing to the calculation of the numerator of the result indicators shall be reported **in full from the first payment** (excluding advances).

Member States shall provide information on the relevant result indicator only. This means that the reporting under the relevant result indicators depends on the specific design of interventions designed by each Member State and its intervention logic.

The Commission will make available to each Member State a tailored template based on the CAP plan adopted and the specific interventions implemented and their linkages to result indicators.

The output generated by an intervention and reported under the respective monitoring variable can be repeated under several result variables in the case that output generated contributes fully to several result indicators. For instance, the support provided via a climate-related and other management commitments supporting organic farming should be reported under R014 (carbon sequestration), R019 (soil), R021 (water quality), R024 (pesticides), R029 (organic farming), R031 (habitat and species), in hectares of organic farming maintained or converted, in livestock units for R043 (AMR), and R044 (animal welfare). This is to recognise the multiple contribution of an intervention to different purposes.

The sum of the contributions of the various interventions to relevant result variables will be larger than or equal to the numerator of result indicators in the APR, because in the disaggregated data on interventions, Member States cannot correct for double counting.

The output generated by an intervention and reported under the respective monitoring variable can be split over different result variables in case only part of the output generated contributes to given result indicators. For example, in the case of a ‘whole-farm eco-scheme’ (that is where a series of different practices can be picked by farmers depending notably on land use and which provide different level of support according to the types of practices applied), if only the practice applying to ‘permanent grassland’ will contribute to carbon sequestration, only the permanent grassland area is reported in result variable R014, while the arable land on which a practice favourable to soil applies will be reported only under result variable R019.

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The unit used under a certain monitoring variable may differ from the unit used to report the output generated under the relevant result variables. For example, a training can be paid per operation (to be computed under monitoring variable M130, in several years depending on the number of instalments). However, the output generated from this intervention will consist in number of persons trained, which will be reported under result variable R001 (corresponding to result indicator R.1 - Enhancing performance through knowledge and innovation) from the first year of payment.

In the specific case of result variable R017 (contributing to result indicator R.17 – Afforested land), R043 (contributing to result indicator R.43 – Limiting antimicrobials use) and R044 (contributing to result indicator R.44 – Improving Animal welfare), Member States shall **only** report the value referring to the subcategories, while the value of the result variable R017, R043 and R044 will be calculated summing up the relevant subcategories.

The subcategories indicated in Annex IV, point 3 (b), (c) and (d) of Regulation (EU) 2022/1475 are:

- for the result variable R017:
  - (i) R117: afforested area;
  - (ii) R217: restored area;
  - (iii) R317: agro-forestry area;
  - (iv) R417: planted wooded landscape features.

Remark: as indicated in the indicator fiche of result indicator R.17, agro-forestry area (i.e. R317) measures the entire area supported under the intervention that is including the whole agroforestry system (both cultivated agricultural areas and areas under the planted landscape features), while R417 measures the area planted with wooded landscape. R017 is the sum of R117, R217 and R317. The value of R417 is added to R017 if the planted wooded landscape features are not established via agro-forestry system and, therefore, not already included in R317.

- for the result variable R043:
  - (i) R143: number of pigs livestock units;
  - (ii) R243: number of bovine livestock units;
  - (iii) R343: number of poultry livestock units;
  - (iv) R443: number of sheep and goats livestock units;
  - (v) R543: number of other livestock units;
- for the result variable R044:
  - (i) R144: number of pigs livestock units;
  - (ii) R244: number of bovine livestock units;

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- (iii) R344: number of poultry livestock units;
- (iv) R444: number of sheep and goats livestock units;
- (v) R544: number of other livestock units.

In all the subcategories reported above, the second digit corresponds to the numbering of the specific subcategory as indicated in the indicator fiches of indicator under Annex I of the SPR.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

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## 5 DISAGGREGATED DATA ON BENEFICIARIES: FIELDS DESCRIPTIONS

Member States shall provide the following beneficiary variables, in accordance with the specific design of interventions and their intervention logic:

(a) B010: unique beneficiary identifier

This field provides the same unique beneficiary identifier used for the data on interventions in monitoring variable M030, referred to in Chapter 4.1, point (iii) of these guidelines.

(b) B020: gender

This field provides information on the gender of the beneficiary.

In case the beneficiary is a group of natural persons, a legal person or a group of legal persons, the gender of the main manager(s) of the farm shall be reported. The main manager means the person who has the decision-making power in relation to the agricultural activities exercised on the farm and who bears benefits and financial risks related to those activities (and not necessarily the legal representative).

Format required: Member States shall provide the gender according to the categories in Table 2 below.

Table 2

Code	Label
0	Man
1	Woman
2	Non-binary
3	Prefer not to say
4	No prevalence

‘Non-binary’ is provided for those Member States which have legal provisions or practices recognising that individuals may not fall into man and woman categories.

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

Member States that do not have such provisions may decide not to apply these two categories.

‘No prevalence’ is provided for the cases of perfect gender balance in the decision-making power between man and woman main managers as well as for farming schools.

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(c) B030: young farmer

This field provides information on whether the beneficiary is a young farmer, i.e. below the age limit set by Member States in their CAP Strategic Plans pursuant to Article 4(6) of Regulation (EU) 2021/2115.

Member States shall provide this information for all beneficiaries who are natural persons. The status of the beneficiary corresponds to its situation at a fixed date during the CY N-1 defined at Member State level for the reporting in FY N in April Y N+1.

For groups of natural persons or legal entities, the information shall be provided only for the beneficiaries granted support for generational renewal under Article 30, Article 75(2), point (a), and Article 77 of Regulation (EU) 2021/2115, in FY N.

Format required: Yes = 1 and No = 0.

(d) B040: geographical location - municipality

This field provides the Local Administrative Unit code (i.e. region and sub-region code) of the municipality where all or the majority of the area (i.e. 50% or more) of the beneficiary is located or where the main building of the holding is located.

For the different beneficiary variables related to the location of the farm (i.e. B040, B050, B060, B070 and B080) different criteria can be applied: e.g. main building for B040 and share of the area for B050.

The location of the farm is the place where the farm undertakes its main agricultural activity. For the purposes of this data collection, the geographical location of a holding is established according to the following criteria, in order of preference:

- a. The location of the main agricultural building. For livestock-specialised holdings it can be where the livestock is located. For crop-specialised holdings and mixed-farming holdings it should be the main building of the holding which is usually located close to the agricultural activities.
- b. If there is no agricultural building to which a location of the holding could be attributed:
  - (i) The location of all or the majority of the area of the holding;
  - (ii) The location of the most important parcel chosen by physical size.

The location of the farm can coincide with the farmer's residence if it is not further than 5 km straight from the farm.

Required format: the format is MS specific.

(e) B050: area with natural or other specific constraints

This field indicates whether the holding is located in an area with natural or other specific constraints as referred to in Article 71 of Regulation (EU) 2021/2115.

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The holding shall be classified as located in an area with natural or other specific constraints when all or the majority of the area of the beneficiary or the main building of the holding are located in an area with natural or other specific constraints. Where a beneficiary is granted support under Article 71 of that Regulation, their holding shall be classified as located in an area with natural or other specific constraints.

Format required: Member States shall provide the type of area according to the categories in Table 3 below.

Table 3

Code	Label
0	Not in area with natural or other specific constraints
1	Mountain area
2	Areas, other than mountain areas, facing significant natural constraints
3	Other areas affected by specific constraints
4	Mixed areas with natural constraints and other areas affected by specific constraints

(f) B060: nitrate vulnerable zone

This field indicates whether the holding is located in a nitrate vulnerable zone designated under Council Directive 91/676/EEC<sup>3</sup>. Holdings shall be classified as located in a nitrate vulnerable zone when all or the majority of the area of the beneficiary or the main building of the holding are located in a nitrate vulnerable zone.

Format required: Yes = 1 and No = 0.

(g) B070: characteristics of farm's location in a river basin management plan

The field indicates whether the holding is located in an area included in a river basin management plan referred to in Article 72(3), point (c), of Regulation (EU) 2021/2115. Holdings are classified located in an area included in a river basin management plan when all or the majority of the area of the beneficiary or the main building of the holding are located in an area included in a river basin management plan;

Format required: Yes = 1 and No = 0.

In those Member States entirely embedded into river basin management plans, the value for B070 is 1 (Yes) for all the farms. On the contrary, for those Member States without any river basin management plans, the value for B070 is 0 (No) for all the farms.

<sup>3</sup> Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ L 375, 31.12.1991, p. 1).

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(h) B080: Natura 2000 area

The field indicates whether the holding is located in Natura 2000 area as referred to in Article 72(3), point (a), of Regulation (EU) 2021/2115. Holdings are classified as located in Natura 2000 area when all or the majority of the area of the beneficiary or the main building of the holding are located in Natura 2000 area.

Format required: Yes = 1 and No = 0.

On a voluntary basis, Member States may provide additional explanatory data on the share of the holding's area located in Natura 2000 area, following the categories in Table 4 below:

Table 4

Code	Label
0	0 area located in a Natura 2000 area
1	$50\% < X \leq 100\%$ located in Natura 2000 area
2	$0 < X \leq 50\%$ located in Natura 2000 area

(i) B090: organic farm

The field indicates whether the holding is farmed organically as laid down in Regulation (EU) 2018/848 of the European Parliament and of the Council<sup>4</sup>, partially farmed organically or not farmed organically.

Format required: farms are classified according to the categories in Table 5 below.

Table 5

Code	Label
0	Non organic
1	Partially organic
2	Organic

The holding shall be classified as:

- non organic, when no area of the beneficiary is farmed organically;
- partially organic, when only of a minority of the area of the beneficiary (<50 % of the total area) is farmed organically, and;
- organic, when all or the majority of the area of the beneficiary (>50 % of the total area) is farmed organically.

<sup>4</sup> Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) 834/2007 (OJ L 150, 14.6.2018, p. 1).



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(j) B100: number of hectares of arable land declared

This field provides the total number of hectares of arable land as defined by Member States in their CAP Strategic Plans pursuant to Article 4(3), point (a), of Regulation (EU) 2021/2115.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(k) B110: number of hectares of permanent grassland declared

This field provides the total number of hectares of permanent grassland area as defined by Member States in their CAP Strategic Plans pursuant to Article 4(3), point (c), of Regulation (EU) 2021/2115;

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(l) B120: number of hectares with permanent crops declared

This field provides the total number of hectares with permanent crops as defined by Member States in their CAP Strategic Plans pursuant to Article 4(3), point (b), of Regulation (EU) 2021/2115;

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(m) B130: number of hectares of other areas eligible for direct payments

This field provides the total number of hectares on which no agricultural activity is performed, but which is still eligible for direct payments pursuant to Article 4(4), point (c), of Regulation (EU) 2021/2115;

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

(n) B141: GAEC 2 – number of hectares of wetland and peatlands - permanent grassland

This field provides the total number of hectares of permanent grassland in wetland and peatlands subject to GAEC 2 as laid down in Annex III to Regulation (EU) 2021/2115;

(o) B142: GAEC 2 – number of hectares of wetland and peatlands – arable land

This field provides the total number of hectares of arable land in wetland and peatlands which are subject to GAEC 2;

(p) B143: GAEC 2 – number of hectares of wetland and peatlands – permanent crops

This field provides the total number of hectares of permanent crops in wetland and peatlands which are subject to GAEC 2;

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- (q) B150: GAEC 8 - number of hectares used to fulfil the minimum share of arable land devoted to non-productive areas and features

This field provides the total number of hectares, before possible weighting factors, used to fulfil the minimum share of arable land devoted to non-productive areas and features under GAEC 8 as laid down in Annex III to Regulation (EU) 2021/2115. Member States shall provide a breakdown of this beneficiary variable as follows:

- (i) B151: GAEC 8 - number of hectares of land laying fallow;
- (ii) B152: GAEC 8 - number of hectares of hedgerows, individual or group of trees, trees rows;
- (iii) B153: GAEC 8 - number of hectares of field margins, patches or buffer strips;
- (iv) B154: GAEC 8 - number of hectares of ditches and streams;
- (v) B155: GAEC 8 - number of hectares of small ponds and small wetlands;
- (vi) B156: GAEC 8 - number of hectares of stonewalls;
- (vii) B157: GAEC 8 - number of hectares of cairns;
- (viii) B158: GAEC 8 - number of hectares of terraces;
- (ix) B159: GAEC 8 - number of hectares of cultural features;
- (x) B160: GAEC 8 - number of hectares of other non-productive areas and features;
- (xi) B161: GAEC 8 - number of hectares of catch crops cultivated without the use of plant protection products;
- (xii) B162: GAEC 8 - number of hectares of nitrogen fixing crops cultivated without the use of plant protection products.

Format required: 9 999.9999, where 9 stands for a digit from 0 to 9.

The beneficiary variables related to landscape features only concern those identified in the CAP Plan content as qualifying to fulfill the share of arable land devoted to non-productive areas and features, and which are declared by the farmer for the sake of this requirement under GAEC 8.

- (r) B170: GAEC 9 – number of hectares subject to the ban on conversion or ploughing

This field provides the number of hectares that are subject to the ban on converting or ploughing permanent grassland designated as environmentally sensitive permanent grassland in Nature 2000 sites under GAEC 9 as laid down in Annex III to Regulation (EU) 2021/2115. Member States shall provide the following information:

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- (i) B171: GAEC 9 - number of hectares of permanent grassland in Natura 2000 sites.
- (ii) B172: GAEC 9 - number of hectares of designated environmentally sensitive permanent grassland in Natura 2000 sites protected under GAEC 9 and declared by farmers.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.


- (s) B180: number of hectares of designated environmentally sensitive permanent grassland outside Natura 2000 sites, protected under the scope of the GAECs and declared by farmers, where applicable.

It is possible that this variable does not apply to certain Member States that do not have sensitive permanent grassland outside Natura 2000 sites. In these cases NULL value shall be indicated.

Format required: 9 999.99, where 9 stands for a digit from 0 to 9.

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## ANNEX I: HOW TO REPORT IACS INTERVENTIONS

	<p>The examples below use tables as an effective way to present the logic behind the reporting of the disaggregated data on interventions. <u>These tables will not be the format through which Member States will actually communicate to the Commission the detailed data at intervention level.</u> For each of the intervention, Member States will provide all the relevant monitoring variables. <u>The examples below are not exhaustive.</u> <u>In each of the examples below the first two columns ('intervention' and 'Financial Year') are included for clarity only. However, these information will be embedded in the budget code (i.e. monitoring variable M040). And the reporting will be at the level of unit amount.</u></p>
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Example 1: Reporting BISS intervention with application in CY N-1 with two unit amount fully paid in FY N.

Assumptions:

- a farmer has claimed BISS support for a total of 100 ha of agricultural area in claim year N-1 (hereinafter CY N-1);
- the farmer has allocated payment entitlements for 80 ha only;
- the farmer receives 200 EUR/ha of support for the first 50 ha (unit amount 1, i.e. UA1), and 100 EUR/ha of support for the area above 50 ha (unit amount 2, i.e. UA2). The payments are carried out in full in FY N.

Table 6

M040 budget code		M050 (EUR)	M080 (ha)	M090 (ha)	M100 (ha)	R004
	Financial Year					
Intervention 1 - UA1	FY N	10 000	100	50	50	50
Intervention 1 - UA2	FY N	3 000	100	30	30	50

Explanation: this is a recurrent case, as most of the payments are made in the FY after the CY. In this case, MS will report:

- EUR 10 000 (200 EUR \* 50 ha) under monitoring variable M050 for UA1 and EUR 3 000 (100 EUR \* 30) for UA2, which makes EUR 13 000 as total amount of support paid;
- 100 ha under monitoring variable M080 for UA1 and UA2 each, which is the determined agricultural area, before limits;
- 50 ha under monitoring variable M090 for UA1 and 30 ha under UA2 (and not 50 ha because of the limit due to entitlements), which is the determined area, after limits;
- 50 ha under monitoring variable M100 for UA1 and 30 ha under UA2, which is the area paid (nb: all the area is reported as all payments within the FY are summed up);
- 50 ha under result variable R004 for UA1 and 50 ha under UA2, as the full area (i.e. 100 ha) accounts for result indicator R.4 (Linking income support to standards and good practices), which accounts the utilised agricultural area (UAA) covered by income support.

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Example 2: BISS intervention with late payment.

Assumptions:

- same conditions illustrated above, but;
- instead of a single payment carried out in full in FY N-1, there is a late payment: 50% paid in FY N-1; and 50% paid in FY N.

Table 7

M040 budget code		M050	M080	M090	M100	R004
	Financial Year	(EUR)	(ha)	(ha)	(ha)	
Intervention 2	FY N	8 000	100	80	40	100
Intervention 2	FY N+1	8 000			40	

Explanation: in the case of late payment, MS will report:

- in FY N:
  - EUR 8 000 (200 EUR \* 40 ha) under M050, for the 50% support paid;
  - 100 ha under M080, the full determined area, before limits;
  - 80 ha under M090, the full determined areas, after limits;
  - 40 ha under M100, which is 50% (80 \* 0.5) of the area paid in the FY N;
  - 100 ha under R004, as the full area accounts for R.4 from the first payment.
- in FY N+1:
  - EUR 8 000 (200 EUR \* 40 ha) under M050, for the 50% support paid;
  - 40 ha under M100, which is 50% (80 \* 0.5) of the area paid in the FY N+1.

NB: The monitoring variable M100 is used to report only the ha paid and to keep track of the financial flow.

Example 3: Reporting in year N+1 of BISS intervention fully paid in FY N, including afforested area

Assumptions:

- a farmer has 100 ha eligible to BISS, out of which 98 ha of agricultural area and 2 ha of afforested land;
- the farmer has allocated payment entitlements for 80 ha only and claim the support in CY N-1;
- the farmer receives 200 EUR/ha of support and the payment is carried out in full in FY N.

Table 8

M040 budget code		M050	M080	M085	M090	M095	M100	R004
	Financial Year	(EUR)	(ha)	(ha)	(ha)	(ha)	(ha)	
Intervention 3	FY N	16 000	98	2	80		80	100

Explanation: MS will report:

- EUR 16 000 (200 EUR \* 80 ha) under M050, as total amount of support paid;
- 98 ha under M080, which is the determined area, **except forestry**, before limits;

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- 2 ha under M085, which is the determined forestry area, before limits;
- 80 ha under M090, which is the determined area, **except forestry**, after limits;
- 0 ha under M095, which is the determined forestry area, after limits (nb: in this case no reporting because the forestry area is not included in the entitlements);
- 80 ha under M100, which is the area paid;
- 100 ha under result variable R004, as the full area accounts for result indicator R.4.

Example 4: Farmer with BISS, CIS, ANC + AECC paid in full within FY N.

Assumptions:

- a farmer has claimed BISS support for a total of 150 ha of agricultural area in CY N-1, but has allocated payment entitlements for 100 ha only. S/he receives 200 EUR/ha of support and the payment is carried out in full in FY N;
- the farmer has 70 ha under agri-environment commitment favourable for soil, claimed in CY N-1. S/he receives 120 EUR/ha of support and the payment is carried out in full in FY N;
- the farmer has 15 ha under ANC mountain and claim support in CY N-1. S/he receives 80 EUR/ha of support and the payment is carried out in full in FY N;
- the farmer also receives coupled income support paid per ha. 20 ha are claimed in CY N-1. S/he receives 50 EUR/ha of support and the payment is carried out in full in FY N.

Table 9

M040 budget code	Financial Year	M050 (EUR)	M080 (ha)	M085 (ha)	M090 (ha)	M095 (ha)	M100 (ha)	R004	R019
BISS	FY N	20 000	150		100		100	150	
AECC	FY N	8 400	NULL		70		70		70
ANC	FY N	1 200	15		15		15		
CIS	FY N	1 000	NULL		20		20		

Explanation: MS will report:

- For BISS: EUR 20 000 (200 EUR \* 100 ha) under M050, as total amount of support paid; 150 ha under M080, which is the determined area, before limits, and 100 ha under M090, because of the entitlements, and under M100, because it is the area paid. However, 150 ha shall be reported under R004, because the full area accounts for result indicator R.4;
- For AECC: EUR 8 400 (70 EUR \* 120 ha) under M050, as support paid; no values for M080, as no limits apply for the AECC, 70 ha under M090 and 70 ha paid are reported under M100 and under R019, to recognise the contribution of the scheme to soil protection;
- For ANC: EUR 1 200 (15 EUR \* 80 ha) under M050, as support paid; 15 ha under M080 and M090, because MS may apply limits to ANC support. The same value shall be reported under M100 to track the area paid. However, no area is to be reported under R004, because on this farm the ANC area is part of the farm area eligible to direct payments;
- For CIS: EUR 1 000 (50 EUR \* 20 ha) under M050, as support paid; no value for M080 because this area is already accounted under BISS. While 20 ha paid will have to be

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reported under M090 and M100. However, no area is to be reported under R004, because on this farm the CIS area is part of the farm area eligible to direct payments.

NB: in case a farmer not benefitting from BISS will receive Coupled Income Support (e.g. on fattening farms) the whole area of the holding (i.e. area under conditionality) is to be reported under M080.

#### Example 4(a): Farmer with CIS only

Assumptions:

- a farmer receives coupled income support paid per animal. 100 heads are claimed in CY N-1. S/he receives 130 EUR/head of support and the payment is carried out in full in FY N;
- the farmer has also 1 ha of land, which is eligible for BISS but no payment claim was submitted.

Table 10

M040 budget code		M050	M080	M085	M090	M095	M100	M110	R004
	Financial Year	(EUR)	(ha)	(ha)	(ha)	(ha)	(ha)	(heads)	
BISS*	FY N								
AECC*	FY N								
ANC*	FY N								
CIS	FY N	13 000	1		1			100	1

\* The rows corresponding to BISS, AECC and ANC are only reported to show the difference with Table 9. No reporting is envisaged for this payment as the farmer only receive CIS support.

Explanation: MS will report:

- EUR 13 000 (130 EUR \* 100 heads) under M050, as support paid;
- 1 ha under M080, as area potentially eligible under BISS, and 1 ha M090 as determined area. The same area is to be reported under R004, as this area is potentially eligible under BISS (although the farmer has decided not to do so);
- 100 heads under M110, which provides the number of animal heads paid.

#### Example 5: ANC support in Outermost region

Assumptions:

- a farmer in Guadeloupe has claimed ANC support for a total of 20 ha in CY N-1;
- S/he receives 200 EUR/ha of support and the payment is carried out in full in FY N.

Table 11

M040 budget code		M050	M080	M085	M090	M095	M100	R004
	Financial Year	(EUR)	(ha)	(ha)	(ha)	(ha)	(ha)	
Intervention 5	FY N	4 000	20		20		20	20

Explanation: MS will report:

- EUR 4 000 (200 EUR \* 20 ha) under M050, as total amount of support paid;

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- 20 ha under M080, which is the whole area under ANC support; the same area is to be reported under M090 and R004. This because ANC areas are subject to conditionality and this income support has to be taken into account under R.4, although it is not eligible to BISS.

**Example 6:** Farmer with BISS without entitlements and digressive ANC support with limit

Assumptions:

- a farmer has claimed BISS support for a total of 100 ha of agricultural area in CY N-1. No entitlements are in place. S/he receives 200 EUR/ha of support and the payment is carried out in full in FY N;
- the farmer has 80 ha under ANC mountain and claim support in CY N-1;
- the ANC support is digressive and with a maximum (limit) of 70 ha supported:
  - Unit amount 1: 80 EUR/ha of support for the first 50 ha ( $0 \leq X \leq 50$  ha);
  - Unit amount 2: 40 EUR/ha of support for the area above 50 ha but below 70 ha ( $50 < X \leq 70$  ha);
- The payment received by the farmers is carried out in full in FY N.

Table 12

M040 budget code		M050	M080	M085	M090	M095	M100	R004
	Financial Year	(EUR)	(ha)	(ha)	(ha)	(ha)	(ha)	
BISS	FY N	20 000	100		100		100	100
ANC UA1	FY N	4 000	80		50		50	
ANC UA2	FY N	800	80		20		20	

Explanation: MS will report:

- For BISS: EUR 20 000 (200 EUR \* 100 ha) under M050, as total amount of support paid; 100 ha also under M080, M090, M100 and R004 as no limit/threshold are applied;
- For ANC:
  - EUR 4 000 (80 EUR \* 50 ha) under M050, for UA1, as EUR 80 of support is paid per each ha of area below 50 ha; EUR 800 (40 EUR \* 20 ha), under M050, for UA2, as EUR 40 of support is paid per each ha of area between 50 ha and 70 ha;
  - 80 ha under M080, for each of the two unit amounts, as 80 ha is the whole area under ANC support;
  - 50 ha under M090, corresponding to the area within the limits of the unit amount 1; and 20 ha under M090, corresponding to the area within the limits of unit amount 2. The same values are to be reported under M100, as these are the areas paid. Nothing has to be reported concerning the 10 ha (80 ha – 70 ha) exceeding the threshold of 70 ha envisaged to receive ANC support;
  - no area is to be reported under R004, because on this farm the ANC area is part of the farm area eligible to direct payments.



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## ANNEX II: HOW TO REPORT NON-IACS INTERVENTIONS

Example 7: Investment operation paid per operation.

Assumptions:

- a farmer receives support for an investment to modernise his/her farm. The investment is paid per operation in 3 instalments, in FY N-1 (25%), FY N (25%) and a balance payment in FY N+1 (50%);
- The total amount planned for the investment is EUR 10 000;
- This is an ideal case where the planned amount of the intervention coincides with the amount actually paid at the end.

Table 13

M040 budget code	Financial Year	M050	M130	M140	R009
		(EUR)	(operations)	(farms)	
Intervention 6	FY N	2 500	0.25		1
Intervention 6	FY N+1	2 500	0.25		
Intervention 6	FY N+2	5 000	0.5		

Explanation: MS will report:

- EUR 2 500 (25%), EUR 2 500 (25%) and EUR 5 000 (50%) under M050, as total amount of support paid, in FY N, FY N+1 and FY N+2, respectively;
- the proportion of the operation carried out, which coincides with the payment under M130 the number of operations are reported, these coincide with;
- nothing under M140, as the investment is paid per operation (and not per farm);
- 1 farm under R009, as from the first payment.

Example 7(a): Financial Instruments (loan) under investment.

Assumptions:

- One financial instrument is implemented in the form of a loan to support farm investments to support installation of solar panels, generating a total of 8 MW through the entire period. This is paid per operations in one initial instalment in FY N (30%) and two payments in FY N+1 (30%) and in FY N+2 (40%) on the basis of the implementation;
- The total amount disbursed as loan is EUR 500 000, for a total of 10 final recipients;

Table 14

M030 (beneficiary ID)	M040 budget code		M050 (EUR)	M130 (operations)	R009	R015
		Financial Year				
Financial institution $\alpha$	Intervention 7	FY N	150 000	3	10	8
Financial institution $\alpha$	Intervention 7	FY N+1	150 000	3		
Financial institution $\alpha$	Intervention 7	FY N+2	200 000	4		

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Explanation: MS will report:

- the beneficiary of the financial instrument – i.e the financial institution  $\alpha$ , under M030, in the three Financial Years. This is because, in the context of financial instruments, the beneficiary is “*the body that implements the holding fund or [...] the body that implements the specific fund [...]*” (Article 3(13), point (c) of Regulation (EU) 2021/2115);
- EUR 150 000 under M050 in FY N and FY N+1; and EUR 200 000 in FY N+2, as the operation is paid in three instalments. In the context of guarantee funds, the amount reported under M050 should coincide to the amount of the committed guarantees;
- 3 operations under M130 in FY N and FY N+1; and 4 operations in FY N+2, which is the number of operations paid. In this specific example, the number of operations coincides with the number of final recipient transactions (the number of loans). However, it is probable that the number of loans is higher than the number of final recipients, as a single final recipient (i.e. a farm) can receive more than 1 loan under the same intervention;
- 10 farms under R009, which corresponds to the number of the loans final recipients contributing to farm modernisation (NB: in case a farm will receive more than one loan within the same intervention, the number of farms reported under R009 will be lower than 10). 8 MW under R015, which corresponds to the amount of renewable energy generated thanks to the investment.

NB: regarding the final recipients of financial instruments, Member States are reminded that it is their responsibility to avoid double counting of farms for the purpose of the reporting of the output indicators (CIRCABC/CAP SPR/Toolkit for assessing CAP plans/5.3 RD interventions/5.3.10 Tool for Financial instruments, chapter 7/a Supporting documents). Therefore an internal system to identify those farms receiving financial support shall be in place.

Example 8: Training operation paid per operation.

Assumptions:

- One training operation is implemented. This is paid per operation in 3 instalments, in FY N-1 (25%), FY N (25%), and a balance payment in FY N+1 (50%);
- The total amount originally planned for the training is EUR 50 000, for a total of 1 000 persons trained. The actual payment and the number of persons trained are as planned;
- This is a case where the planned amount of the intervention at the beginning does correspond with what actually paid at the end.

Table 15

M040 budget code	Financial Year	M050	M130	R001
		(EUR)	(operations)	
Intervention 8	FY N	12 500	0.25	1 000
Intervention 8	FY N+1	12 500	0.25	
Intervention 8	FY N+2	25 000	0.5	

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Explanation: MS will report:

- EUR 12 500 (25%), EUR 12 500 (25%) under M050, in FY N, FY N+1, respectively, as total amount of support paid;
- EUR 25 000 under M050, in FY N+2, corresponding to 50% of the payment originally planned.

Example 9: Training operation paid per operation (balance lower than what planned).

Assumptions:

- One training operation is implemented. This is paid per operation in 3 instalments, in FY N-1 (25%), FY N (25%) and a balance payment in FY N+1 (50%);
- The total amount originally planned for the training is EUR 50 000, for a total of 1 000 persons trained. However, at the end, the actual payment and the number of persons trained is lower than expected (EUR 40 000 for 800 persons trained);
- This is a case where the planned amount of the intervention at the beginning does not coincide with what actually paid at the end.

Table 16

M040 budget code		M050 (EUR)	M130 (operations)	R001
	Financial Year			
Intervention 9	FY N	12 500	0.25	1 000
Intervention 9	FY N+1	12 500	0.25	
Intervention 9	FY N+2	15 000	0.5	- 200

Explanation: MS will report:

- EUR 12 500 (25%), EUR 12 500 (25%) under M050, in FY N, FY N+1, respectively, as total amount of support paid;
- EUR 15 000 under M050, in FY N+2. This is because of the amount originally planned (EUR 50 000), only a part was actually paid (EUR 40 000). Therefore in FY N+2, the balance, which is 50% (or EUR 15 000) of the total actual payment, shall be reported;
- 1 000 people trained under R001, as from the first payment. However, a correction (i.e. – 200) will have to be introduced in FY N+2, to report the actual value of people trained under the operation (i.e. 800).

Example 10: Investment support - afforestation paid per operation.

Assumptions:

- a farmer receives support for one investment in afforestation covering 100 ha. This is paid per operation in two instalments, an interim payment in FY N (50%), and a balance payment in FY N+1 (50%);
- The total amount of the operation is EUR 50 000 disbursed;
- Important: when an afforestation investment is carried out, the area afforested need to be collected (because it contributes to R.17).

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Table 17

M040 budget code		M050	M095	M100	M130	M140	R117	R027
	Financial Year	(EUR)	(ha)	(ha)	(operations)	(farms)		
Int. 10	FY N	25 000	100		0.5	NULL	100	1
Int. 10	FY N+1	25 000			0.5			

Explanation: MS will report:

- EUR 25 000 under M050, in FY N and FY N+1, as total amount of support paid;
- 100 ha under M095, which is the determined forestry area, after limits;
- nothing under M100, as the afforestation investment is paid per operation (and not per ha);
- 0.5 under M130, in FY N and FY N+1, as the operation is paid in two instalments;
- nothing under M140, as the afforestation is paid per operation (and not per farm);
- 100 ha under R117 (which corresponds to the subcategory 1. Afforested area of result indicator R.17 – Afforested land);
- 1 operation under R027, as it is an operation contributing to environmental sustainability and the achievement of climate mitigation and adaptation goals in rural areas.

Example 11: Investment support – afforestation paid per hectare.

Assumptions:

- same as in Example 10, except for the fact that the investment in afforestation is paid per hectare.

Table 18

M040 budget code		M050	M095	M100	M130	M140	R117	R027
	Financial Year	(EUR)	(ha)	(ha)	(operations)	(farms)		
Int. 11	FY N	25 000	100	50	0.5	NULL	100	1
Int. 11	FY N+1	25 000		50	0.5			

Explanation: MS will report:

- same as in Example 10, except for:
- 50 ha under M100, in FY N and FY N+1, as the afforestation investment is paid per hectares (so ha is the unit of payment) in two instalments;
- 0.5 under M130, in FY N and FY N+1, to be reported because it is the common unit of measurement for aggregated output indicator O.24 in the APR.

Example 12: Investment support – agroforestry, paid per operation.

Assumptions:

- a farmer receives support for one investment in agroforestry covering 100 ha. Out of this area, 10 ha are of planted wooded elements. The investment is paid per operation in two instalments, in FY N (50%), and a balance payment in FY N+1 (50%);
- The total amount of the operation is EUR 50 000.

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- Important: agroforestry interventions are carried out on agricultural area (not forestry).

Table 19

M040 budget code	M050 (EUR)	M090 (ha)	M100 (ha)	M130 (operations)	M140 (farms)	R317	R417	R026	
Financial Year									
Int. 12	FY N	25 000	100		0.5	NULL	100	10	1
Int. 12	FY N+1	25 000			0.5				

Explanation: MS will report:

- EUR 25 000 under M050, in FY N and FY N+1, as total amount of support paid;
- 100 ha under M090, which is the agricultural area eligible, after limits;
- nothing under M100, as the agroforestry investment is paid per operation (and not per ha);
- 0.5 under M130, in FY N and FY N+1, as the operation is paid in two instalments;
- nothing under M140, as the afforestation is paid per operation (and not per farm);
- 100 ha under R317 (which corresponds to the subcategory 3. Agro-forestry of result indicator R.17 – Afforested land), which represents the whole parcel where agroforestry takes place;
- 10 ha under R417 (which corresponds to the subcategory 4. Landscape features created of result indicator R.17 – Afforested land), which represents the area planted with wooded landscape features;
- 1 farm under R026, as this will account under the investment related to natural resources (under result indicator R.26).

NB: the list of the result variables indicated is not exhaustive. Potentially, this investment will affect other result variables (e.g. R032).

Example 13: Investment support – new wooded landscape features, paid per operation.

Assumptions:

- a farmer receives support for one wooded landscape feature investment covering 5 ha. The investment is paid per operation in one instalment, in FY N;
- The total amount of the operation is EUR 5 000.

Table 20

M040 budget code	M050 (EUR)	M090 (ha)	M100 (ha)	M130 (operations)	M140 (farms)	R317	R417	R032
Financial Year								
Int. 13	FY N	5 000	5		1	NULL	5	1

Explanation: MS will report:

- EUR 5 000 under M050, as total amount of support paid;
- 5 ha under M090, as this area is needed for the calculation of the result indicators;
- nothing under M100, as the investment is paid per operation (and not per ha);
- 1 under M130, as the operation is paid in one instalment;
- nothing under M140, as the investment is paid per operation (and not per farm);

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- nothing under R317, as the investment concerns only new wooded landscape features (and not as in Example 12 an agro-forestry system);
- 5 ha under R417 (which corresponds to the subcategory 4. Landscape features created of result indicator R.17 – Afforested land), which represents the area planted with wooded landscape features;
- 1 farm under R032, as this will account under the investment related to biodiversity (under result indicator R.32).

Example 14(a): Additional national financing – increased area

Assumptions for Member State with additional national financing:

- In order to enlarge the coverage of the intervention, a Member State allocates additional national financing for an AECC aimed at supporting multi-annual protein crops. As a result of this decision, the planned outputs increase from 30 000 ha to 45 000 ha, for the whole implementing period.
- a farmer in this Member State claims BISS support for a total of 80 ha of agricultural area in CY N-1. Overall, s/he receives 100 EUR/ha of support and the payment is carried out in full in FY N;
- the farmer also claims AECC for multi-annual protein crops for 20 ha of agricultural area cultivated with leguminous in CY N-1. The farmer receives 125 EUR/ha of support. This is financed only with additional national financing.

Table 21

M040 budget code		M050	M060	M070	M080	M090	M100	R004	R019
	Financial Year	(EUR)	(EUR)	(EUR)	(ha)	(ha)	(ha)		
BISS	FY N	8 000	8 000		80	80	80	80	
AECC	FY N			2 500		20	20		20

Explanation: MS will report:

- For BISS: EUR 8 000 (100 EUR \* 80 ha) under M050 and M060, as EU support and total amount of public support coincide; 80 ha under M080, M090, M100 and R004 as no limit/threshold are applied;
- For AECC:
  - nothing under M050 and M060, as the support is financed entirely with additional national financing. Therefore, EUR 2 500 (125 EUR \* 20 ha) under M070, as total additional national financing; and 20 ha under M090, M100 and R019, corresponding to R.19 ‘soil management’(for simplicity only the contribution to R.19 was reported but potentially other result indicators might be concerned);

Example 14(b): Additional national financing - increased aid intensity

Assumptions for Member State with increased aid intensity:

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- in order to increase the uptake of an intervention, a Member State decides to increase the aid intensity for an investment aimed at farm modernisation, allocating additional national financing for this intervention.
- As a result of this decision, the support for a certain operation increases from 2 500 EUR of public expenditure to 6 000 EUR.
- a farmer in the Member State claims investment support in CY N-1 and the payment is carried out in 2 instalments, in FY N (40%), and a balance payment in FY N+1 (60%);
- The farmer receives 6 000 EUR of support in total [1 500 EUR of EU support; 1 000 EUR of national co-financing and 3 500 EUR of top-ups due to the increased aid intensity].

Table 22

M040 budget code		M050	M060	M070	M130	R009
	Financial Year	(EUR)	(EUR)	(EUR)	(operations)	
Intervention 14	FY N	600	1 000	1 400	0.4	1
Intervention 14	FY N+1	900	1 500	2 100	0.6	

Explanation: MS will report:

- In FY N, EUR 600, under M050, as 40% of the total amount of support paid, EUR 1 000 [600 EUR + (1 000 EUR\*0.4 of co-financing)] under M060, as total public expenditure; EUR 1 400 under M070, which represents the 40% of the total additional financing;
- In FY N+1, EUR 900, under M050, as 60% of the total amount of support paid, EUR 1 500 [900 EUR + (1 000 EUR\*0.6 of co-financing)] under M060, as total public expenditure; EUR 2 100 under M070, which represents the 60% of the total additional financing;
- the proportion of the operation carried out, which coincides with the payment disbursed under M130;
- 1 farm under R009, as from the first payment.

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