



Assurance on performance in the CAP 2023-27

*Subgroup on LEADER and Territorial
Development*

12 March 2024

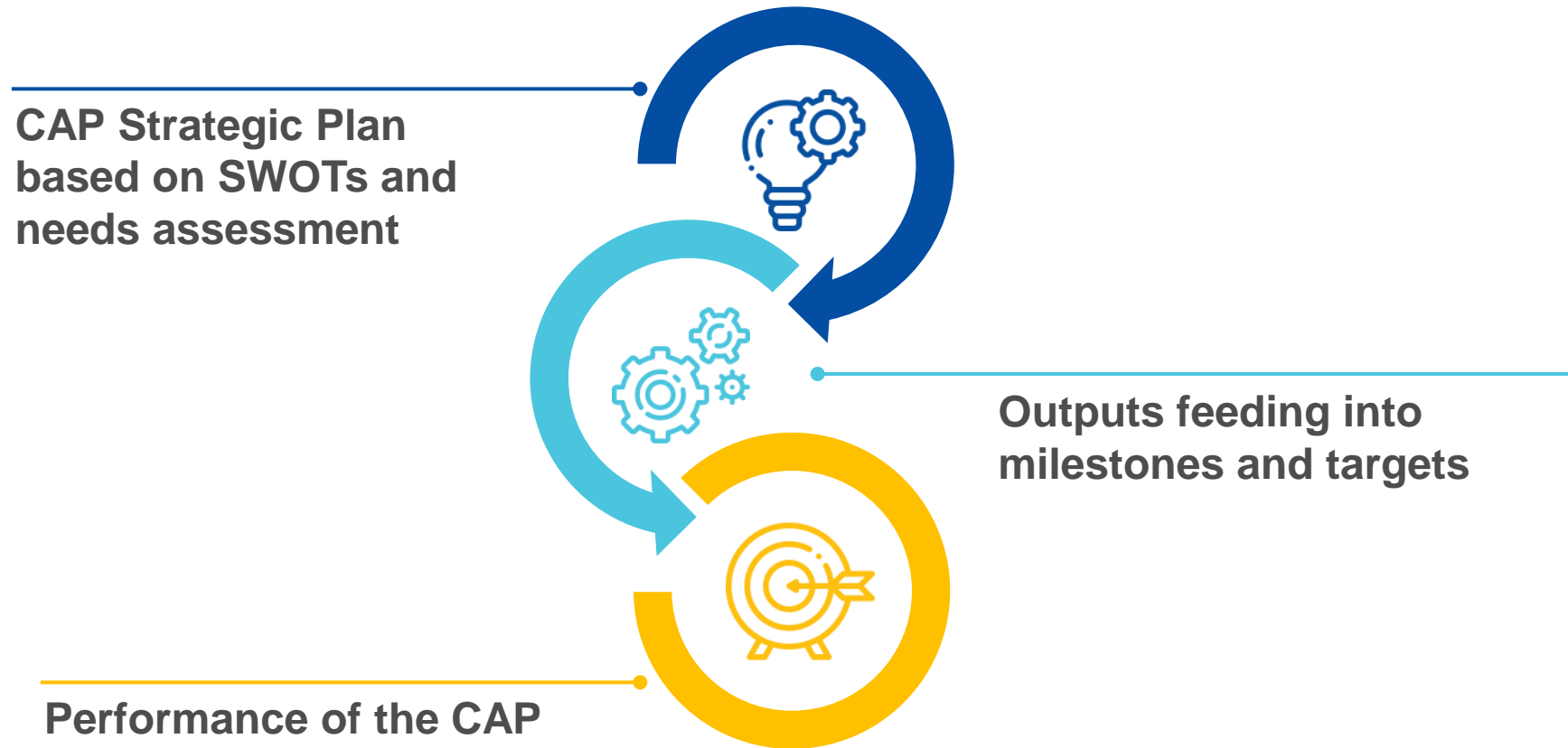
Reflection

By introducing the CAP Strategic Plans, the EU legislators shifted the orientation of the CAP implementation from compliance to performance

What does the statement **mean**?

...in general, but in particular when it comes to providing assurance

CAP performance model



Performance model

Basic principle:
If the approved plans are implemented by the Member States, then the planned results will be achieved, and “make the CAP perform”

Paying the CAP beneficiaries

1

MS will check the eligibility of the beneficiaries according to the approved plans (Art 59(1a) HZR) and make payments.

Payments are not linked to achieved results!

2

MS regularly declare the expenditure and must ensure they declare only legal and regular expenditure to the Commission.

3

The Commission will reimburse the expenditure to the MS in the month/quarterly declarations.

4

Clearing of MS expenditure by the Commission



How do we ensure that performance is “real”?

MS must ensure **effective** protection of the financial interests of the Union through checking the legality and regularity of operations

MS must

- put in place **efficient** management and control systems
- and take the actions to ensure the **proper functioning** of those systems and the legality and regularity of expenditure declared to the Commission

Audit work on CAP Plans

- It is not about controlling the performance of the policy, but about **gaining assurance that systems are in place and functioning**
- The **approved** CAP plans **will not be** challenged
- MS **should implement** the plans as approved



Thank you



© European Union 2020

Unless otherwise noted the reuse of this presentation is authorised under the [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/) license. For any use or reproduction of elements that are not owned by the EU, permission may need to be sought directly from the respective right holders.

Slides pictures: Unsplash.com

