

	MS	Act	Element	MS comment	Commission reply
8	DE	215/2014	Article 5(2)	The milestones and targets for financial indicators for all ESI-funds except the EAFRD relate to the total amount of eligible expenditure as certified by the certifying authority and entered into the accounting system. the proposed change of Article 5 (3) of reg. no. 215/2014 would have no practical effect under the current wording and the current structure of SFC. For the proposal to have a practical effect, it is necessary to give member states the possibility to enter information on not fully completed operations into SFC. To this end SFC has to be amended respectively. The necessary adjustment could be made, for instance, by introducing a new table for payments for not fully completed measures.	As from the date of entry into force of the amended implementing regulation the way of counting the indicator value for "realised total public expenditure" will be adapted to the new method of calculation introduced by the modification. According to our assessment, there will be no need to change existing tables in SFC, but rather to change the method for filling-in those already existing tables. Further details were provided during the Rural Development Committee of 06 December.
12	DK	215/2014	Article 5(3)	Does the sentence "or to the values achieved by operations which have been started, but where some of the actions leading to outputs are still ongoing" cover both area related measures and project schemes? If project schemes are included, we would ask the Commission to comment on the following example: If a project includes investments in two machines, could the purchase and use of one of the machines be counted as part of the output – although the second machine has not been purchased yet, and therefore, the project has not been completed at the relevant point of time?	Yes, the new method will cover both IACS and non-IACS measures. As for the example provided, we understand it refers to one operation consisting of two separate investments. Under such assumption, whether the initially completed investment can be counted in separation from the other depends on how the corresponding indicator has been defined, i.e whether it is defined in terms of supported investments (in this case the counting of the single investment would seem possible), or in terms of supported operations (in this case the counting of the single investment would not seem possible). Further details were provided during the Rural Development Committee of 06 December.

16	ES	215/2014	Article 5(2)	<p>The financial indicator will refer to the total public expenditure made (GPT) entered in the monitoring and evaluation system. Likewise, the Regulation of execution 808/2014, in its Annex IV, defines this expense as an indicator of productivity (O.1 "Total Public Expenditure"). We understand, therefore, that the document "Working Document RD Monitoring (2014-2020) -Implementation Report Tables", should be modified so that the financial data of operations started but not completed can be included in tables B, C and D. Finally, we would like to request a more specific definition of the term "operation initiated", in the sense of knowing whether, in addition to physical execution, it is necessary that any payment has been made.</p>	<p>When the amendment of the CIR has been adopted by the Commission, the Commission guidance documents will be updated, where relevant, in order to reflect the change of counting method.</p> <p>As it should be verifiable that an operation has in fact started, it seems plausible to take into account operations where a payment has been made. Advance payments should however be excluded because they are not linked to any concrete implementing actions for the operation in subject. Further details were provided during the Rural Development Committee of 06 December..</p>
30	IT	215/2014	Article 5(3)	<p>Sectorial clarifications would be needed.</p>	<p>Further details on application of the method to EAFRD indicators were provided during the Rural Development Committee of 06 December.</p>
31	IT	215/2014	Article 5(2)	<p>Could please EC confirm that new paragraph 3 of article 5 of Reg. (EU) 215/2014 applies to EAFRD financial indicators O.1 "Total Public Expenditure" as well? (in practice, expenditures related to "not fully implemented operations" and "not completed operations" can be counted for financial milestone and target quantification as well).</p>	<p>Yes, the proposed amendment to Article 5(3) will also apply to EAFRD financial indicators O.1 "Total Public Expenditure". Further details were provided during the Rural Development Committee of 06 December.</p>
32	IT	215/2014	All	<p>We would really appreciate that all Commission clarifications in relation to Performance Framework output indicators EAFRD related could be codified updating "DG Agri Working Document ("RD monitoring (2014-2020) – Implementation Report tables" – August 2015"</p>	<p>When the amendment of the CIR has been adopted, the Commission guidance documents will be updated, where relevant, in order to reflect the change of counting method. Further details were provided during the Rural Development Committee of 06 December.</p>

34	LT	215/2014	Article 5(2)	<p>Proposed amendments of Article 5(3) will allow to report progress even in relation to the “operations which have been started, but where some of the actions leading to outputs are still ongoing”, meaning partially implemented projects and the same approach should be applied for the financial indicators of EAFRD. Particularly if such approach is already foreseen for the Structural funds, Cohesion fund and EMFF – certified amounts are to be used for the purposes of performance framework. As none of the acts regarding EAFRD defines the scope of expenditure to be included in the monitoring and evaluation system (Point 1 of Annex VII of Commission Implementing Regulation (EU) No 808/2014), Latvia is in the position that Commission should after the amendments to the Reg215/2014 also adjust the EAFRD working documents to simplify reporting procedures by amending terms and definitions used for the common monitoring and evaluation system deleting reference to the last payment made for realized expenditure.</p>	<p>Yes, the proposed amendment to Article 5(3) will also apply to EAFRD financial indicators O.1 “Total Public Expenditure”.</p> <p>When the amendment of the CIR has been adopted, the Commission guidance documents will be updated, where relevant, in order to reflect the change of counting method. were provided during the Rural Development Committee of 06 December.</p>
38	LV	215/2014	Article 5(2)	<p>Proposed amendments of Article 5(3) will allow to report progress even in relation to the “operations which have been started, but where some of the actions leading to outputs are still ongoing”, meaning partially implemented projects and the same approach should be applied for the financial indicators of EAFRD. Particularly if such approach is already foreseen for the Structural funds, Cohesion fund and EMFF – certified amounts are to be used for the purposes of performance framework. As none of the acts regarding EAFRD defines the scope of expenditure to be included in the monitoring and evaluation system (Point 1 of Annex VII of Commission Implementing Regulation (EU) No 808/2014), Latvia is in</p>	<p>See above answer to Q 34 by LT</p>

				the position that Commission should after the amendments to the Reg215/2014 also adjust the EAFRD working documents to simplify reporting procedures by amending terms and definitions used for the common monitoring and evaluation system deleting reference to the last payment made for realized expenditure.	
42	RO	215/2014	Article 5(3)	Taking into account that the EAFRD output indicators are predefined by the Common Monitoring and Evaluation System (CMES) and it is not possible a partial reporting based on results, how exactly will be implemented this amendment of the regulation regarding the EAFRD? How will be inserted in SFC2014 this partially completed output indicators which may be different from the predefined CMES indicators, given this possibility by the proposed amendment? We propose the possibility of reporting in the Performance framework the projects that have at least one payment done (intermediary payment - reimbursement). This payment is linked to some results that have been delivered by the project, although this do not lead to the partial realization of the project (some works/activities were done at the moment of reimbursement claim).	The change in counting method of achieved indicator values will apply to all indicators relevant for the performance framework, The concrete way of applying the method of calculation to those indicators will in fact depend on how such indicators are defined (also see example provided in answer to Q 12 by DK and answer to Q 16 by ES as regards payments). were provided during the Rural Development Committee of 06 December.
55	LV	215/2014	Article 5(3)	1. Should the new wrap-up system take into consideration the recovered amounts and declared hectares, for example, in case of terminated commitments and broken agreements? Following the guidance by the working document "Rural Development Monitoring (2014-2020) – Implementation Report Tables", the paid out funding had to be shown in the Tables of monitoring indicators without taking into consideration of recovered amounts (see the mentioned document, page 4. Recoveries = in principle recoveries	In principle recoveries related to years preceding the reporting year should not be reported during the year in annual table B3 (see working document "Rural Development Monitoring (2014-2020) – Implementation report tables" of August 2015 – page 4). However, cumulative tables should reflect the most accurate information. There is no change in this regard following the planned amendment of the counting method for the performance framework indicators. In your example, since the recovery concerns the year

				<p>should not be monitored. To be tackled by the financial execution.”):</p> <p>Example – if in 2017 EUR 10 0000 was paid, in 2018 the entire amount of EUR 10 0000 was recovered, how such a case should be incorporated in the report for 2018?</p>	<p>2017, and this recovery is known before the submission of the AIR covering the year 2017, such recovered amount should be deducted from the total amount reported in table B3 for the year 2017.</p>
56	LV	215/2014	Article 5(3)	<p>Example – in 2017 EUR 50 000 was paid, but in 2018 an non-compliance was found out and the whole amount was required to be paid back, but the whole amount (EUR 50 000) has not been recovered or a part of this amount is recovered (for example, EUR 20 000) how such a case must be incorporated in the report for 2018? And which amount must be shown in case of a partially recovered amount (Tables B-F)?</p>	<p>When recoveries happen during the year of reporting, only compliant amounts or recoveries which have been incurred should be reported</p>
57	LV	215/2014	Article 5(3)	<p>Example – within the submeasures M8.1. or M8.5. there are 10 ha declared for the amount of support EUR 5 000 but during the third implementation year some non-compliances are found and the paid support is required to be paid back, what actions must be taken in this case, as the annual indicators for multiannual projects will show a downward trend.</p>	<p>Non-Compliant amounts and area should not be reported.</p>
58	LV	215/2014	Article 5(3)	<p>Do the new conditions for the monitoring tables also apply to indicators of the monitoring Table B. 2.3. “TA Networking and TA other than Networking”?</p>	<p>The new conditions apply to all relevant indicators</p>

59	LV	215/2014	Article 5(3)	<p>1. It is necessary to show specific methodological directions in guidelines for preparation of performance indicators “Created new workplaces” (for the submeasures M6.1., M6.4, M19.2.), as this indicator of the created workplaces (not the planned ones) can be obtained only some years after the planned activity has been started within the projects and therefore, completion of this indicator, as compared with the financial indicators of a respective measure, will be lower and with a deviation of some years. For example, an enterprise has planned to create two workplaces, 3 payment claims have been planned. After the first payment claim has been paid, this application is recorded in monitoring Tables but the given application lacks the information regarding the indicator “Created new workplaces” as the indicator is being obtained and shown in the monitoring Tables only after the finalization of the project.</p>	<p>At what stage to report depends on when the indicator has achieved an output value, which may in turn vary according to how that indicator has been defined. Some indicators may not have achieved an output value before completion of the operation. The specific cases are easily deduced from these general cases. With regard to your example. Physical output indicators are reported when they are generated. If one job is created in year 1, one job is created in year 2 and a third job is generated in year 3, one job can be reported in year 1, 2 jobs in year 2, and 3 jobs in year 3.</p>
60	LV	215/2014	Article 5(3)	<p>Suggestions: upon implementation of the new approach to calculation of monitoring indicators, to also make changes in the preparation methodology of the Table A – to replace the existing one calendar year with a full programming period and to notify the cumulative financial indicators. The justification – the approved amounts of numerous projects are changing, the concluded agreements are sometimes broken as well as other changes are introduced in the preplanned and approved costs, and considering all this - is it proper to show the actual approved amount of projects within the entire programming period? As a result, in the Table A, the costs for the entire programming period, according the total amount, would be higher or equal to the amounts paid and shown in the Tables B.</p>	<p>The aim of table A is to inform the Commission of the level of commitments taken during the year of reporting. It is not envisaged to let MS adapting the level of commitment of the previous year.</p>

61	HU	215/2014	Article 5(3)	Shall the Member States apply the new rules during the submission of the Annual Implementation Report 2018?	Reporting according to the new rules will better reflect the actual implementation on the ground. MAs are therefore strongly encouraged to apply the new rules for the AIR submitted in 2018 provided that any necessary changes to the monitoring systems in place can be carried out in time.
62	HU	215/2014	Article 5(3)	Concerning the output indicators, shall we take into consideration the beneficiaries with supported contracts or with at least one approved payment claim?	Assuming the question refers to indicator O.4 ("Number of holdings/beneficiaries supported"), the value 1 is achieved when the operation has started (i.e. 1st installment is paid) as at that point there is 1 beneficiary/holding receiving support.
63	HU	215/2014	Article 5(3)	Can we take into account the beneficiaries who received advanced payments regarding financial and output indicators or only if the project has started and they can prove the achieved values with invoices or with any other documentations?	Advance payments alone are not considered matching a "started" operation, as they are generally made before the starting of any action linked to that operation. Therefore they cannot be reported (financial and physical output) They can be taken into account in the financial output when otherwise verified that the operation has started, meaning that it has already produced concrete outputs.
64	HU	215/2014	Article 5(3)	<ul style="list-style-type: none"> <li>•If there is a project of HUF 10.000.000 and the owner has submitted a payment claim of 5.000.000 (which was approved), can we take into consideration it as 1 client/holding in respect of output indicator and HUF 5.000.000 in respect of financial indicator or the output indicator should be just 0,5 in proportion of the payment claim approved in 2018?</li> </ul>	<p>Assuming that the example falls under the new rules, all installments paid during year N (5 000 000 HUF in your example) should be accounted in the corresponding financial output and reported in the AIR covering this Year N. The balance should be reported in a following year.</p> <p>If "client/ holding" refers to indicator O.4 Number of holdings/beneficiaries supported, it has achieved the value 1 when the 1st installment is paid – as at that point there is 1 beneficiary/holding receiving support. By the time of the second installment in the following year, obviously there is still only 1 beneficiary/holding</p>

					having received support.
65	HU <sup>1</sup>			In respect of Modernization of animal farms can we only display the number of beneficiaries supported under focus area 2A in the performance framework? A clear guidance is needed for us concerning which calls for proposal can be taken into consideration regarding the output indicators of the relevant focus areas. The attached file is made according our interpretation but is there any exception to the rules laid down in the guidance documents?	Only beneficiaries supported under 2A and 2B are considered
68				We would like to get information on the considerations of irregularity procedures. If a beneficiary received EUR 1000 during this programming period, but EUR 200 was deducted due to irregularity concerning either this or the previous programming period how much will appear in the performance framework as a public expenditure. EUR 1000 or EUR 800? Will the amounts recovered due to irregularity procedure appear with negative sign in the AIR tables?	See point 55 above

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<sup>1</sup> Other questions asked by HU, referring specifically to Hungarian programme, will be dealt bilaterally with the Hungarian Managing Authority