

Special report

Common Agricultural Policy Plans

Greener, but not matching the EU's ambitions for the climate and the environment



EUROPEAN
COURT
OF AUDITORS

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Executive summary

I The common agricultural policy (CAP), a key European Union policy area, makes up 31 % (€378.5 billion) of the 2021-2027 EU budget. As well as ensuring fair income support for farmers, food security and the livelihood of rural areas, the CAP aims to support and strengthen environmental protection, including biodiversity, and climate action. The new CAP regulations aim for increased environmental and climate ambition.

II We assessed whether the 2023-2027 CAP strategic plans provide a sound basis for meeting the policy objective of a greener CAP. Our report aims to be a resource for any future amendments of the Plans or revision of the CAP regulations, so as better to protect the climate and the environment.

III Overall, we conclude that the Plans for 2023-2027 are greener than in the previous CAP period, but do not match the EU's ambitions for the climate and the environment, and that key elements for assessing green performance are missing.

IV The “green architecture” of the 2023-2027 CAP Strategic Plans Regulation enables greater environmental and climate ambition in the CAP. We assessed how this potential was exploited in the Plans. The Commission reviewed the draft Plans extensively, but did not use measurable criteria for assessing green ambition. The four member states we covered replied to all the Commission's comments, though often only partly following the Commission's suggestions or explaining why they essentially maintained their initial proposal. Overall, the final Plans do not show a substantial increase in green ambition compared to the previous period. Furthermore, their actual impact on the climate and the environment is affected by the recent measures introduced by the Commission in response to farmers' requests, and also depends on the level of farmers' uptake of voluntary schemes.

V We also found that the Plans are not well aligned with the European Green Deal goals and targets. First, the Green Deal targets have not been integrated into the CAP legislation. Second, in the absence of quantified estimates from member states, the Commission could not measure – except for the increase in organically farmed land – the Plans' contribution to Green Deal targets. Third, our analysis shows that the achievement of Green Deal targets largely depends on actions planned outside the CAP. Fourth, while the Plans include some key agricultural practices aimed at addressing long-term climate and environmental challenges, some other key practices were not sufficiently covered in the selected Plans.

VI Although, the new monitoring framework has been simplified, the CAP objectives lack clarity, and indicators focus on outputs rather than results. Important result indicators are missing in some Plans, and the links set by the member states between result indicators and objectives vary. These issues make it challenging to demonstrate the achievements of the CAP during the 2023-2027 period.

VII We recommend that the Commission should:

- promote exchanges of “green” good practice in the Plans;
- estimate the CAP’s contribution to the Green Deal targets;
- strengthen the future CAP monitoring framework for the climate and the environment.

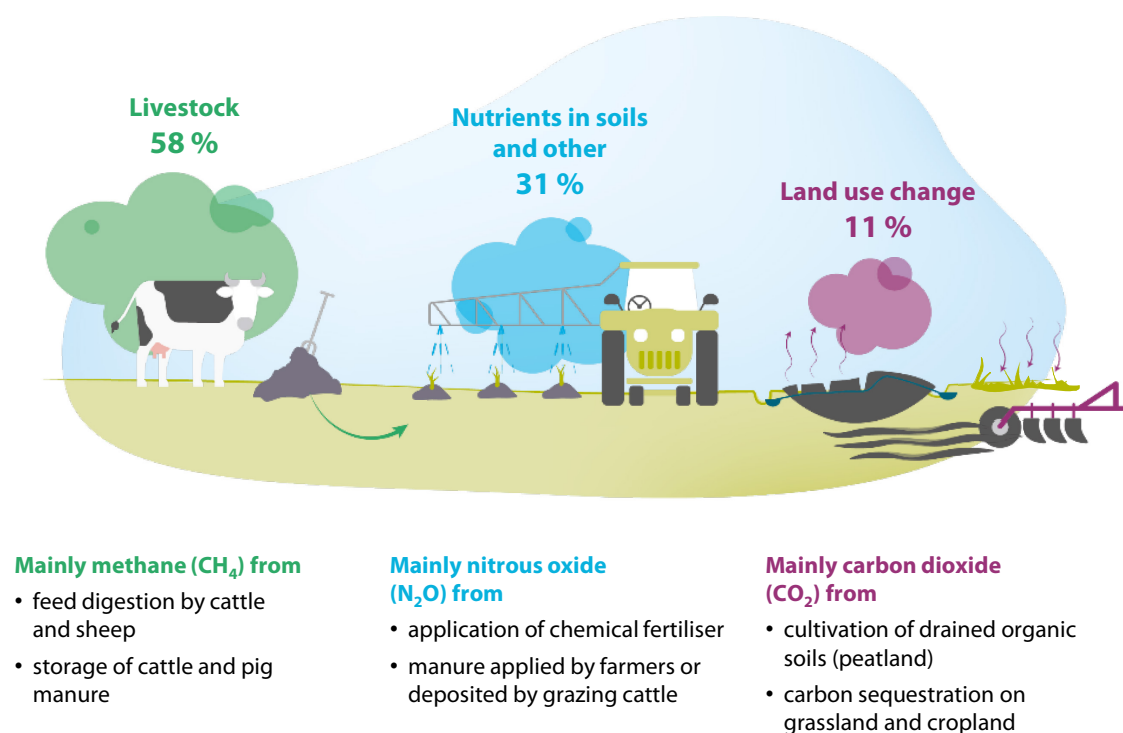
Introduction

Agriculture and the EU's Green Deal

01 Agriculture is essential for ensuring food security, and is vital to the economies of rural areas. However, while providing these benefits, it has a significant impact on the climate and the environment. A changing climate and more extreme weather conditions also require on farmers to adapt their practices to these conditions.

02 The sector represents 13.1 % of total EU-27 greenhouse gas (GHG) emissions. More than half of these emissions derive from methane emitted by the livestock sector, 31 % from fertilisers and manure, and 11 % resulting from changes in land use (see [Figure 1](#)).

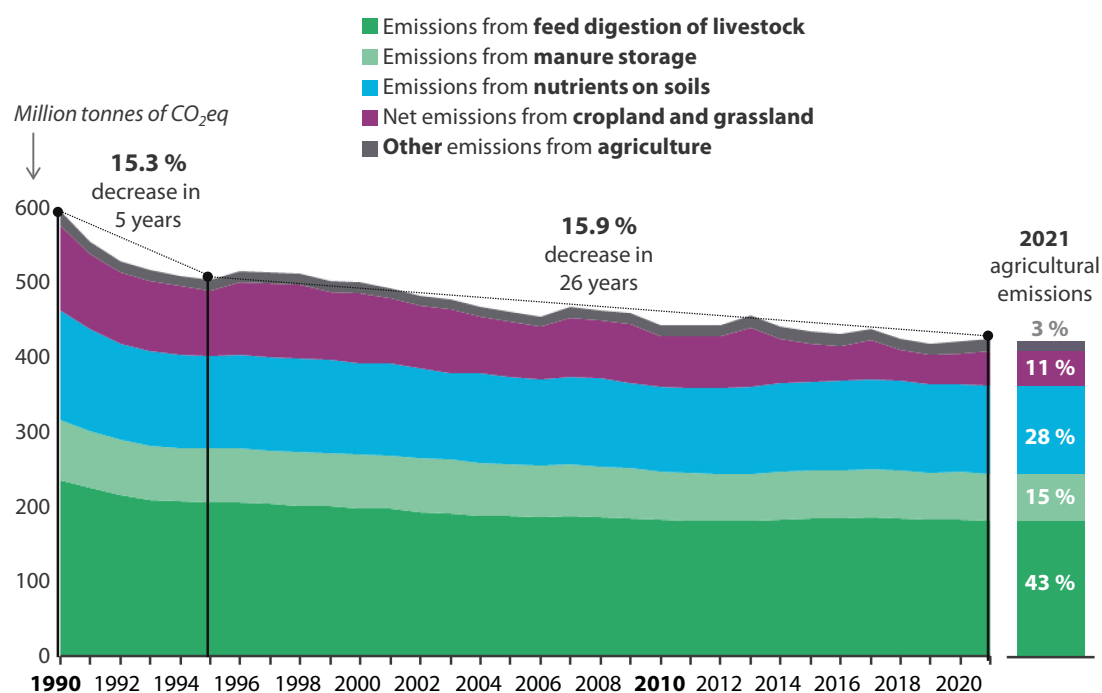
Figure 1 – EU-27 GHG net emissions from agriculture in 2021



Source: ECA, based on EU-27 greenhouse inventories in 2021 ([EEA greenhouse gas data viewer](#), European Environment Agency (EEA)).

03 GHG emissions from agriculture show a slowly decreasing long-term trend, mainly due to a decline in the use of fertilisers and livestock numbers. However, after a rapid drop of 15.3 % between 1990 and 1995, emissions decreased by only 15.9 % in the following 26 years (see [Figure 2](#)).

Figure 2 – Net greenhouse gas emissions from agriculture in the EU-27, 1990-2021

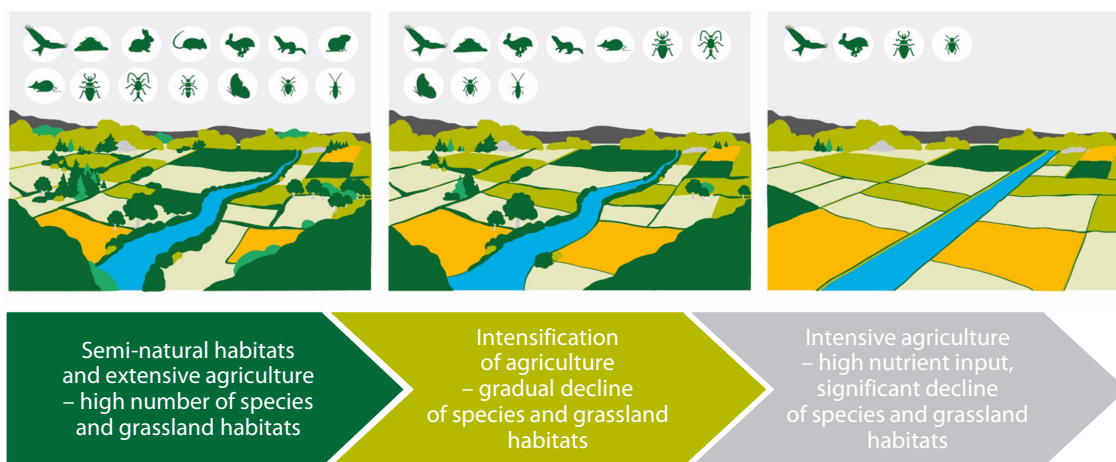


Source: ECA, based on EU-27 GHG inventories 1990-2021 (EEA greenhouse gas data viewer).

04 Climate change will have a direct impact on agricultural production. Extreme weather conditions, such as droughts, will affect crop yields. In 2018, the Joint Research Centre (JRC) estimated that the overall impact of climate change could reduce total agricultural income by 16 %, with large regional variations.

05 In its latest [State of the Environment report](#), the European Environment Agency (EEA) found that agricultural intensification remains one of the main causes of biodiversity loss and ecosystem degradation in Europe, next to intensive forest management, land abandonment and urban sprawl. We have previously reported in our [special report 13/2020](#) that in many areas of Europe, intensification has transformed formerly diverse landscapes, consisting of many small fields and habitats, into uniform unbroken terrain managed with large machines and a highly reduced workforce (see [Figure 3](#)).

Figure 3 – Decline in farmland biodiversity due to intensification of land use

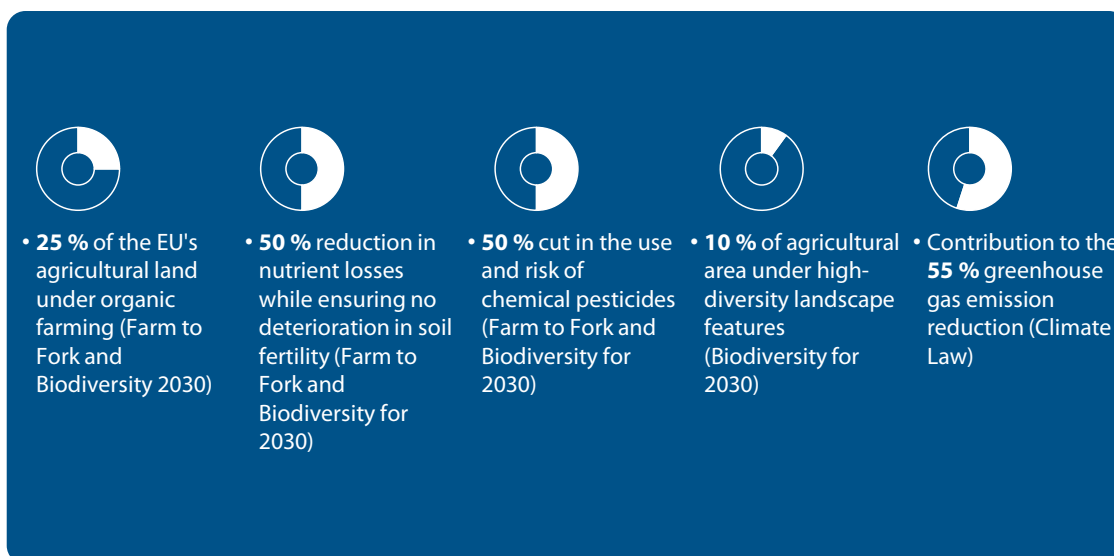


Source: Special report 13/2020.

06 In December 2019, the Commission adopted its [Communication on the European Green Deal](#), an EU growth strategy aiming to make the EU climate-neutral by 2050, and fight biodiversity loss and pollution in a fair and inclusive way. In May 2020, the Commission adopted two associated strategies: the “[Biodiversity Strategy](#)” to put biodiversity “on the path to recovery by 2030” and the “[Farm to Fork Strategy](#)” to promote a sustainable food system.

07 These strategies set Green Deal targets to be reached by 2030, including several environmental targets that are relevant for agriculture: the increase in organically farmed land, the reduction in nutrient losses polluting water, as well as in pesticide use and risk, and the protection of high-diversity landscape features. In July 2021, the [Climate Law](#) defined the pathway to reaching climate neutrality, setting the Green Deal target for the climate of reducing net GHG emissions by at least 55 % by 2030, compared to 1990 levels (see [Figure 4](#)). In June 2022, the Commission [proposed](#) to write the Green Deal target on pesticide reduction into legislation, but withdrew the proposal in March 2024 in view of its expected rejection in the legislative process.

Figure 4 – Climate and environmental targets of the Green Deal relevant for agriculture



Source: ECA, based on the Farm to Fork Strategy, the Biodiversity Strategy for 2030 and the European Climate Law.

Greening the CAP

08 The common agricultural policy (CAP), a key European Union policy area, makes up 31 % (€378.5 billion) of the 2021-2027 EU budget. The CAP has gone through several reforms over the last few decades to help agriculture in the EU meet new challenges, such as climate change, the sustainable use of natural resources, and the development of rural areas.

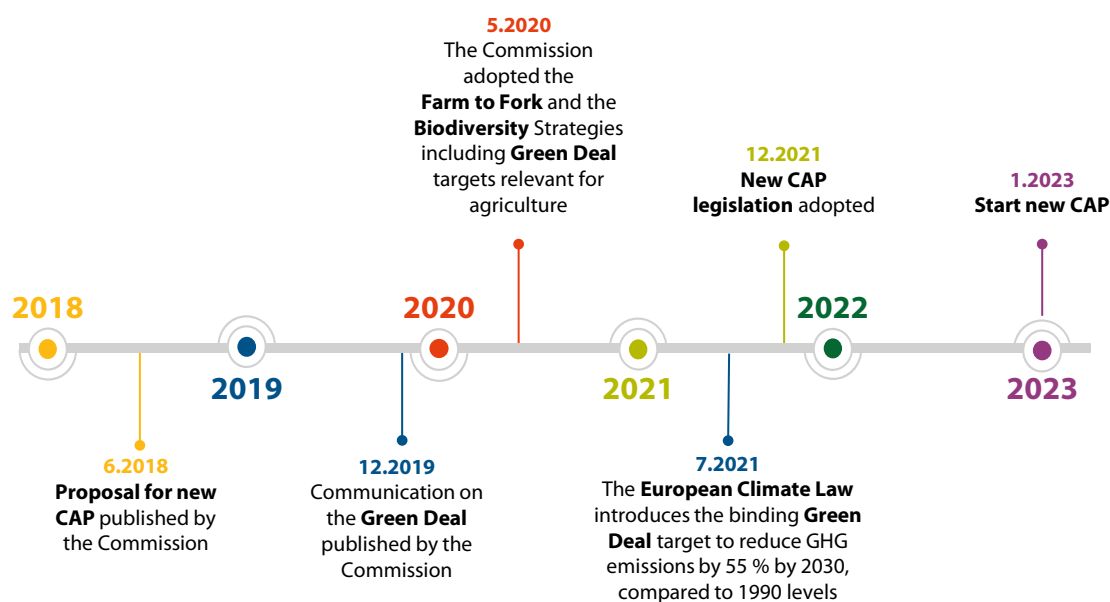
09 The latest CAP reform was adopted on 2 December 2021 (see [Figure 5](#)) with the CAP Strategic Plans [Regulation](#)¹ (“the CSP Regulation”), the [Regulation](#) on the management of the CAP² and the [Regulation](#) establishing a common organisation of the markets in agricultural products³ (all referred to as “the CAP regulations”). This reform aimed at paving the way for a greener CAP.

¹ Regulation (EU) 2021/2115.

² Regulation (EU) 2021/2116.

³ Regulation (EU) 2021/2117.

Figure 5 – Development of new CAP legislation and Green Deal framework



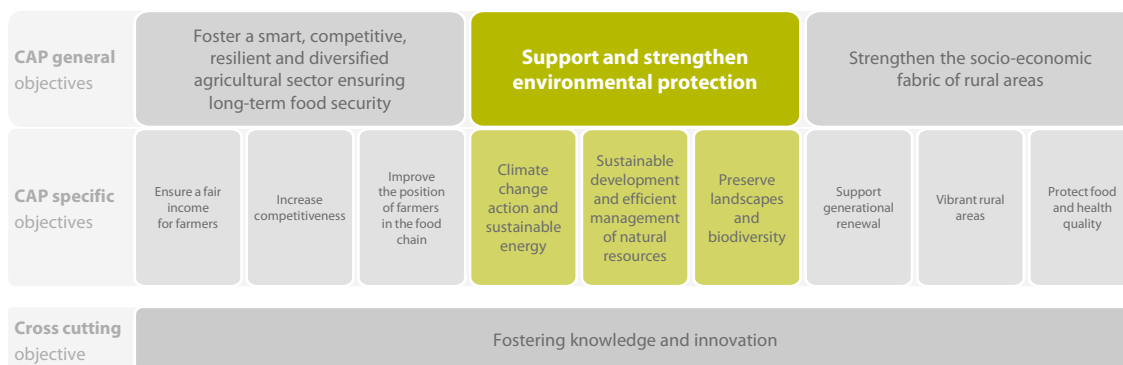
Source: DG AGRI website, ECA.

10 The CAP is composed of two Funds: the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD). Most of the expenditure under the EAGF is called “direct payments”, which represent payments to farmers to support their incomes, mostly per hectare of agricultural land.

11 As well as ensuring fair income support for farmers, food security, and the livelihood of rural areas, the CAP aims to “support and strengthen environmental protection, including biodiversity, and climate action”⁴. *Figure 6* highlights in green the general and specific CAP objectives relating to the climate and the environment.

⁴ Article 5(b) of the CSP [Regulation](#).

Figure 6 – The CAP general, specific and cross-cutting objectives



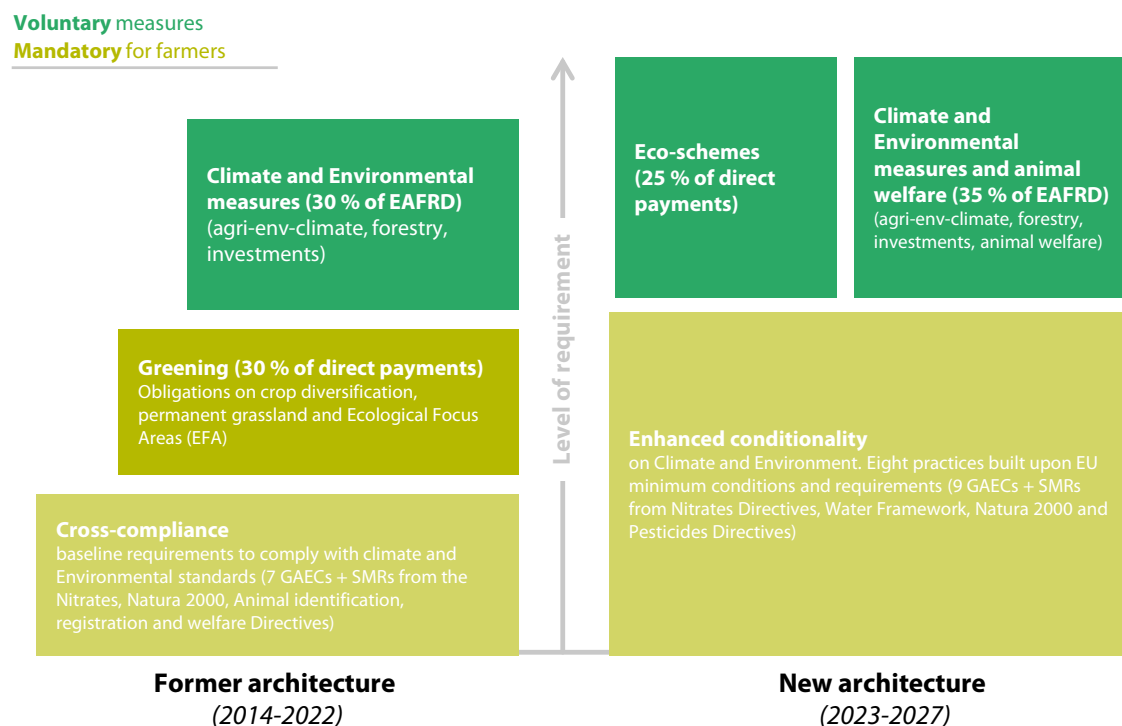
Note: Objectives that are not relevant for this audit are greyed out.

Source: ECA, based on CSP Regulation.

12 To support these objectives, the CSP Regulation set up a new “green architecture” (see [Figure 7](#)), consisting mainly of:

- a new system of “enhanced conditionality”, which builds on the former cross-compliance system and the “greening” obligations of the previous CAP;
- the introduction of “eco-schemes” under the European Agricultural Guarantee Fund, supporting farming practices beneficial to the climate, the environment, and animal welfare. They should generally represent at least 25 % of direct payments in each Plan, and uptake is voluntary for farmers;
- reserving at least 35 % of EAFRD funding in each Plan for interventions addressing the environment, the climate, and animal welfare, which are also voluntary for farmers.

Figure 7 – CAP green architecture



Source: ECA, based on European Commission, [Approved 28 CAP Strategic Plans \(2023-2027\)](#), June 2023.

13 The green architecture is supported by agricultural knowledge and innovation systems (AKIS), consisting of farm advisory services, knowledge transfer, innovation, and cooperation.

14 The CAP regulations introduce a monitoring framework to measure performance. Monitoring, reporting on and evaluating performance is based on a set of common output, result and impact indicators.

Main responsibilities

15 The Commission and the co-legislators laid down the 2023-2027 EU common agricultural policy by proposing and adopting the relevant legislation. To support the implementation of the CAP, member states submitted CAP strategic plans (referred throughout our report as “Plans”) for 2023-2027 to the Commission. The Commission then made observations which served as the basis for member states to revise their initial Plans. The Directorate-General for Agriculture and Rural Development (DG AGRI) led this process supported by other directorates-general, such as the Directorate-General for Climate Action (DG CLIMA) and the Directorate-General for Environment (DG ENV). The Commission then approved the revised Plans between August and

December 2022. The [Regulation](#) contemplates the possibility that member states may amend their Plans.

16 The Commission and member states have to monitor and report on a regular basis on the achievements of the Plans. In particular, member states have to report annually on outputs and results in their “annual performance reports”. The Commission payments to member states are subject to an annual “performance clearance”, which is based on declared expenditure having a corresponding (realised) output, and “performance reviews”, based on result indicators. The Commission will also conduct evaluations.

CAP funding for the climate and the environment

17 The Commission reports annually on overall climate-related spending. The 2023-2027 CAP is expected to allocate 40 % of expenditure under the Plans to climate-related objectives⁵. By applying the weighting defined in the CSP Regulation, the Commission calculated that 47 % of CAP funding in the Plans is climate-relevant, or €123 billion over 2023-2027.

18 We have previously reported in our [special report 09/2022](#) that the Commission likely overestimated climate contributions from agricultural policy by almost €60 billion in 2014-2020, and that despite some improvements, some of the weightings to be applied for the new period – as set out in the CSP Regulation – remain problematic.

19 The EU also set itself targets for expenditure contributing to reversing the decline of biodiversity, with the goal of allocating 7.5 % of 2024’s total EU budget to biodiversity objectives, rising to 10 % in 2026 and 2027⁶. There is no specific CAP spending target for biodiversity, but the Commission estimated that almost €9 billion – or 17 % of CAP spending – will be devoted to biodiversity in 2024⁷.

⁵ Recital 94 of the CSP Regulation.

⁶ [Interinstitutional agreement of 16 December 2020](#), Article 16(e).

⁷ European Commission, [Statement of estimates 2024](#).

Audit scope and approach

20 We assessed whether the 2023-2027 Plans provide a sound basis for meeting the policy objective of a greener CAP. We examined whether:

- the Plans show greater environmental and climate ambition than in the previous CAP period;
- the Plans are in line with Green Deal goals and targets;
- there is an adequate monitoring framework for the Plans to track their environmental and climate achievements.

21 Our audit covered the period from June 2018 until April 2024. *Figure 8* shows how we obtained evidence for our observations. We also built upon previous ECA work on the CAP (see *Annex III*). Our report aims to be a resource for any future amendments of the Plans or revision of the CAP regulations, so as better to protect the climate and the environment.

Figure 8 – Our audit approach: work carried out

Review of the work of the Commission, in particular its initial guidance to member states, its assessment of the draft plans, the resulting observations, the information available on how member states addressed the observations and Commission reports on the Plans and CAP



In-depth **review of the Plans of four member states** - Ireland, Spain, France and Poland. Selection was based on: materiality of budget, balance between plans managed at national and regional level, and significance of key climate/environmental challenges in these countries. In addition, assessment of specific topics at EU level (e.g. conditionality)



Review of evaluations and studies from several stakeholders: farming organisations, researchers and non-governmental environment organisations



Interviews with 66 farmers visited in 14 member states as part of the ECA's 2023 statement of assurance audit, about how the new CAP would change their practices

Source: ECA.

Observations

The CAP legislation is greener, but the Plans do not sufficiently exploit this potential

22 The 2023-2027 CAP aims to have increased ambition regarding environmental and climate-related objectives than the previous CAP⁸. We checked whether and how this was reflected:

- o in the green architecture defined in the CSP Regulation;
- o in the Commission's assessment of the draft Plans;
- o during subsequent negotiations with the Commission and in the member states' changes to the Plans;
- o in the approved Plans;
- o in the recent EU measures taken until April 2024 in response to farmers' requests.

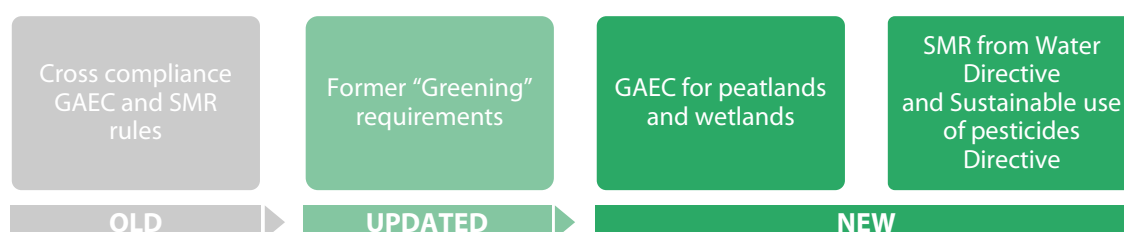
The green architecture of the CAP Strategic Plans Regulation enables increased environmental and climate ambition

23 We assessed whether the new green architecture would allow for a greater level of environmental and climate ambition than the previous period.

24 The **system of conditionality** expands and strengthens the cross-compliance and greening systems of the previous CAP. Under cross-compliance, farmers receiving CAP payments had to fulfil certain good agricultural and environmental conditions (GAECs) and statutory management requirements (SMRs) on public, animal and plant health, animal welfare, and the environment. The enhanced system of conditionality introduces one new GAEC and two new SMRs, and updates four former greening requirements (see [Figure 9](#) and [Annex I](#)).

⁸ Recital 123 and Article 105 of the CSP [Regulation](#).

Figure 9 – New system of conditionality



Source: ECA.

25 Building on the enhanced system of conditionality, the new green architecture added the **eco-schemes** and reconfirmed **rural development** measures, both accompanied by requirements to allocate a minimum percentage of funds on environmental and climate measures (see paragraph 12), which all member states complied with. Eco-schemes – which reward practices beneficial to the climate, the environment, and animal welfare in the EAGF – are one of the main innovations of the 2023-2027 CAP. The budget allocation for the climate and the environment (excluding interventions specific to animal welfare⁹) under the EAFRD represents a modest increase compared to the previous period (from 42.5 % to 44.5 %).

26 The new green architecture requires additional efforts from farmers. In its impact assessment on the proposal of the new CAP legislation, the Commission [estimated a reduction in farmers' income of between 5 % and 10 % for various scenarios](#), due to the combined effect of budget reductions and the additional green requirements. Another study¹⁰ looked specifically at the overall impact of the new green architecture on farmers' incomes. It estimated that the enhanced conditionality and eco-schemes would result in an income decrease of 2.1 % to 3.5 % for farmers compared to the previous CAP, mainly due to additional constraints on farming and increased compliance costs. The Commission did not assess the costs for farmers and the benefits to the climate and the environment of the new green architecture at a more detailed level, for instance for each GAEC and SMR. Such an analysis would have helped in assessing the balance of benefits and costs of these individual components of the 2023-2027 CAP.

⁹ Article 70 of the CSP Regulation.

¹⁰ Petsakos A. et al., *Farm-level impacts of the CAP post-2020 reform: A scenario-based analysis*, *Applied Economic Perspectives and Policy* 45(2), 2023, p. 1178.

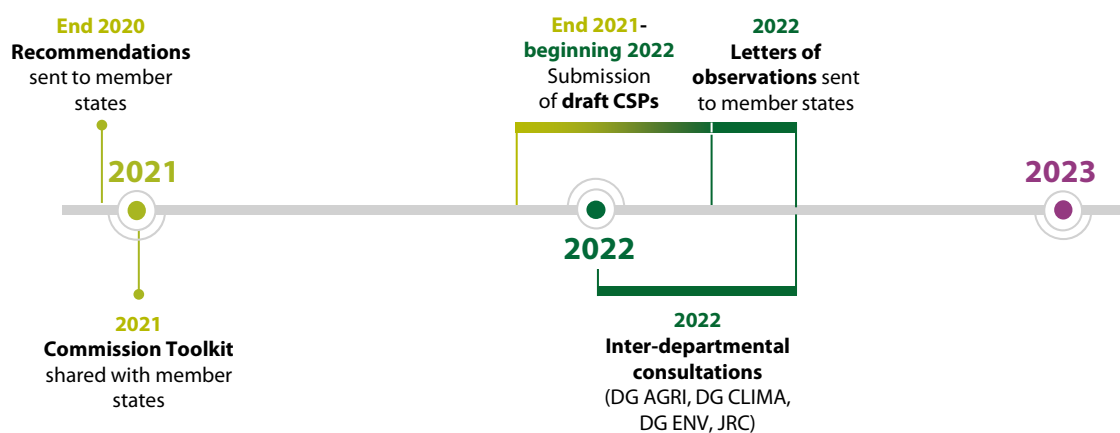
27 Our assessment shows that the new green architecture enables a higher level of ambition. However, the achievements depend on how member states translate green architecture into their Plans and on farmers’ uptake of these voluntary schemes.

The Commission reviewed the draft Plans extensively, but did not use measurable criteria for assessing green ambition

28 We looked at how the Commission, through its assessment of the Plans, aimed to ensure the increased ambition enabled by the green architecture.

29 The CSP Regulation itself did not set criteria to measure green ambition. However, outside the Regulation, the Commission developed a comprehensive toolkit for its assessment of the Plans, which it shared with member states for information purposes in 2021 (see [Figure 10](#)). The Commission stated that the “spirit” of the 2023-2027 CAP should be that the level of ambition should “rise substantially”.

Figure 10 – Assessment process for the Plans



Source: ECA, based on Commission documents.

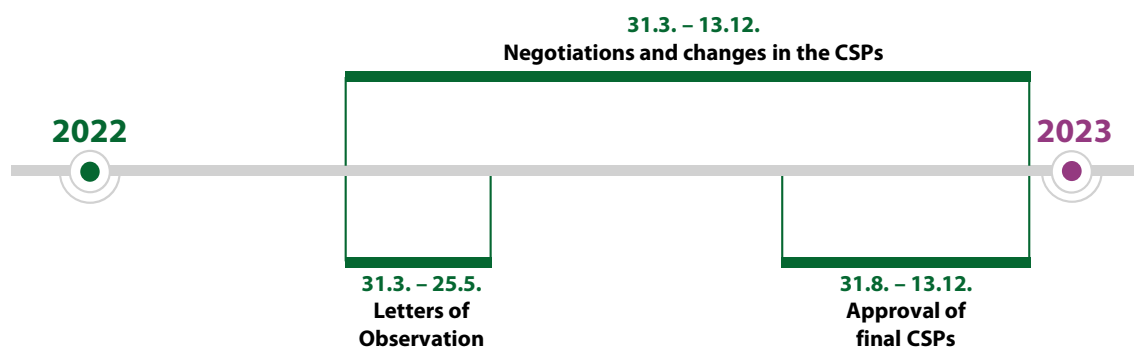
30 The Commission first issued recommendations to each member state, highlighting the main priorities they had to consider. It then carried out its assessment of the Plans submitted by member states in 2022. We found that the Commission extensively assessed the four Plans we reviewed. However, it could only partially apply the criteria it had set in its guidance toolkit, mainly due to the difficulty of comparing information between CAP periods. Instead, it reviewed each section of the plans in a mostly qualitative manner, and used a “holistic” approach as the basis for approving the Plans. As a result, the Commission could not establish to what extent the level of environmental and climate ambition in the Plans had increased. We first drew attention to this risk in our [opinion 07/2018](#).

31 After its review of the draft Plans, the Commission [sent observation letters to member states](#), expressing its concern that 25 of the 28 Plans (Belgium submitted one Plan for Wallonia and one for Flanders) fell short of the EU’s environmental and climate objectives. A [study](#) commissioned by the European Parliament also revealed that the green relevance of the draft Plans was moderate.

Member states replied to all the Commission’s comments, though often without changing the Plans

32 We assessed how, during the approval process (see [Figure 11](#)), the four member states we had selected acted upon the Commission’s comments aiming to uphold a substantial increase in green ambition.

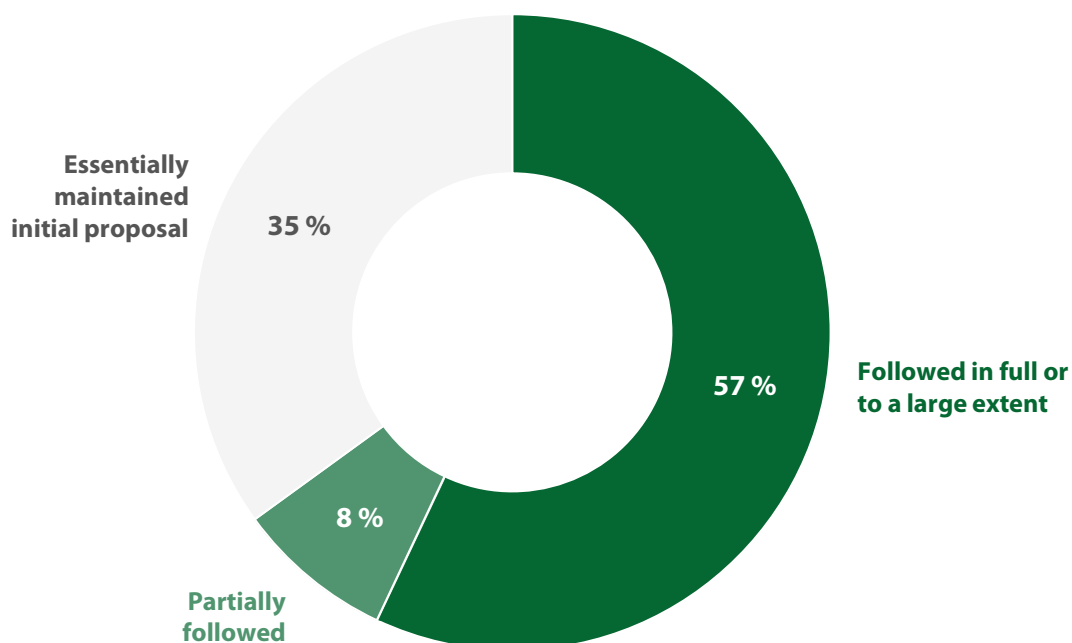
Figure 11 – Approval process for the Plans



Source: ECA.

33 The member states replied to all of the Commission’s comments. They made corrections in response to 79 comments concerning non-compliance with the CSP Regulation. Other Commission comments (close to 200) went beyond specific legal requirements. The member states followed 57 % of these comments in full or to a large extent, by making changes to their Plans or providing the clarifications requested by the Commission. For the remaining 43 %, they either partly followed the Commission’s suggestions (8 %) or explained why they had essentially maintained their initial proposal (35 %) (see [Figure 12](#)).

Figure 12 – Member states’ response to the Commission’s suggestions for an increase in green ambition beyond the legality requirement



Source: ECA, based on Commission documents.

34 *Box 1* presents examples where member states:

- o followed the Commission’s suggestions in full or to a large extent;
- o partly followed the Commission’s suggestions, resulting in less ambitious actions than the Commission had recommended;
- o essentially maintained their initial proposal despite the Commission’s suggestions, replying with justification for their decisions and/or referring to complementary national policies which are the sole responsibility of member states. In the latter case, the Commission has no control over these actions.

Box 1**Responses to Commission observations on the Plans**Member states followed the Commission's suggestions

France: The Commission invited the French authorities to increase the payment for organic farming within the eco-scheme to make it more attractive and reward higher environmental benefits. The French authorities amended the eco-scheme accordingly.

Spain: The Commission invited the Spanish authorities to increase the share of area that should be subject to annual crop rotation in the eco-schemes. The Spanish authorities increased the minimum share from 40 % to 50 %.

Member states partly followed the Commission's suggestions

Ireland: The Commission pointed to the modest environmental value of some of the practices proposed under the sole eco-scheme proposed by Ireland. While the Irish authorities strengthened the requirements of some practices, they mostly kept the original eco-scheme, as their strategy focused on maximising participation by farmers.

Spain: The Commission invited Spain to increase the minimum percentage of water savings to be obtained by improving existing off-farm irrigation systems from 5 % to 10 %. In the end, this figure was set in the Plan at 7 %.

Member states' initial proposals essentially maintained

Spain: The Commission recommended that more regions be included in the actions for alternatives to chemical pest control. The Spanish authorities did not change the plan, as they felt that organic farming – which is planned in all regions – already contributed to the objective.

France: The Commission strongly encouraged France to increase the EAFRD funding for the environment and the climate beyond the minimum level required by the CSP Regulation. A negligible change was made, as the French authorities noted that they had fulfilled the legal requirements.

References to national policies outside the Plans

Ireland: The Commission took the view that the actions in the Plan to cope with the dairy sector's pressure on the environment and the climate might not be sufficient. Ireland referred to several complementary national initiatives to address these issues, such as those included in the Ireland's Climate Action Plan. The Commission has no control over such actions.

35 A report commissioned by the European Parliament, covering all CAP objectives, including the climate and the environment, also found that “the member state replies to the observation letters indicate a relatively lower willingness to implement the at-time more substantial observations made by the European Commission”. The report notes that member states gave various reasons for this, including the increased subsidiarity governing the current CAP period, the limitation of the legally binding framework, and the need to approve the Plans as quickly as possible. It also refers to a shift from using CAP interventions to target needs to using policy instruments outside the CAP, such as national policies. The Commission confirmed that no radical or structural changes were made to the Plans following the observations. It also referred to the fact that member states aim to reach their objectives by mobilising resources outside the Plans or through national policies and instruments¹¹.

Overall, the approved Plans are greener, but not substantially

36 The new green architecture contributes to making the Plans greener (see paragraph 27). We checked whether they exploited this potential and showed “substantial” increased ambition for the three main elements of “green architecture” compared to the previous period.

Enhanced conditionality

37 The four member states we covered had introduced more stringent requirements for the GAEC and SMR rules than those that existed under cross-compliance in the previous CAP (see Figure 9). Box 2 provides some examples. Annex II compares the two CAP periods.

¹¹ Committee on Agriculture and Rural Development, European Parliament Multimedia Centre (europa.eu), 29.6.2023, from 9'25" onwards.

Box 2

Examples of more stringent requirements in the Plans

In Spain and France, buffer strips next to water courses now have to be covered by grass. This helps to retain water and protect the soil from the percolation of pesticides.

In Ireland, Spain and Poland, the width of buffer strips has been extended.

In the four member states we reviewed, the area covered by requirements to reduce soil erosion has been extended.

38 The new GAEC and the four updated greening requirements (see paragraph 24) make potentially positive changes, such as mandatory crop rotation, but the potential benefit for the environment and the climate was not fully exploited in the Plans of the 27 member states in two ways.

39 First, member states used provisions of the CSP Regulation to reduce the applicability of some requirements or to delay their application. For example, all member states exempted some beneficiaries from the crop rotation requirement (GAEC 7), and 24 did so for the minimum share of non-productive areas or features (GAEC 8). 16 member states postponed the requirement to protect peatlands and wetlands (GAEC 2) until 2024 or 2025, as the areas were not fully mapped. They include Ireland and Poland, which are large emitters of GHGs from peatland agriculture¹².

40 Second, member states have flexibility to define GAECs. They did not always do so in a way that would maximise their environmental and climate potential (see examples in [Box 3](#)). For both cases, member states cited considerations such as the need to preserve the profitability of certain holdings, and a lack of market for alternative crops.

¹² Greifswald Mire Centre, *Briefing paper on the role of peatlands in the new European Common Agricultural Policy (CAP)*, November 2019.

Box 3

Member states do not fully exploit the potential of some GAECs

GAEC 7 in the CSP Regulation lays down an annual crop rotation, a practice which is beneficial for soil quality. In their Plans, most member states – including the four we selected for our audit – require beneficiaries to change the main crop only after three years, or to change the main crop every year only on part of their agricultural land.

Twenty-two member states, including Ireland and Poland, have laid down in their Plans that the ratio of permanent grassland over total agricultural area (GAEC 1) should be adhered to at national level. Setting it at regional level – as in Spain and France – or farm level is considered better, as it restricts changes in land use¹³.

Eco-schemes

41 In our review of the four selected Plans, we found that in Ireland and France the eco-schemes were mostly a continuation of existing green farming practices. In Spain and Poland, we found examples that allowed the expansion of green practices, but no data to assess the overall change brought about by eco-schemes (see [Box 4](#)).

¹³ European Commission, [Impact of the CAP on biodiversity, soil and water \(natural resources\) SWD\(2021\) 425 final](#), December 2021, p. 34; Ministry for the Ecological Transition and the Demographic Challenge, [Resolution of 7 December 2022](#), p. 188171; European Commission, [Mapping and analysis of the CAP Strategic Plans: Assessment of joint efforts for 2023-2027](#), November 2023, p. 538.

Box 4**Different potential for change in eco-schemes**Example of the expansion of green practices

- Several Spanish eco-schemes support covering certain types of agricultural land, such as olive groves, vineyards and orchards, with vegetation or pruning waste, thus improving soil and reducing erosion. These eco-schemes have enabled the area covered by this practice to be extended from the existing 1.3 million hectares to 2.4 million hectares.

Continuation of existing farming practices

- A recent study¹⁴ has revealed that almost all farmers (99.9 %) in France do not need to change practices in order to receive a payment.
- In Ireland, the new support rate is a single fixed rate granted to farmers who implement either two standard practices or one enhanced practice, to be chosen from a list of eight practices. The Irish authorities explained to us that 91 % of farmers already complied with an enhanced option before the start of the new CAP period.
- This was confirmed by feedback that we obtained on the spot from farmers in France and Ireland. The 12 farmers we visited who had applied for eco-schemes informed us that these schemes were a continuation of practices they had already been using.

42 Eco-schemes are voluntary, and their impact will depend on uptake by farmers. It may be difficult to ensure both high uptake and increased ambition. In Germany, for example, uptake is particularly low. According to our estimates, only up to 66 % of the planned area has been taken up. The authorities amended the Plan on 30 November 2023, softening some environmental requirements and increasing the payment rate in order to attract greater uptake.

EAFRD contribution to the environment and the climate

43 We examined the design of the main EAFRD interventions in the four Plans we reviewed: “environmental, climate-related and other management commitments”, “support for areas with natural constraints” and “support for areas with specific

¹⁴ Lassalas M. et al., The declination of the new Common Agricultural Policy in France will not be environmentally ambitious. Contribution to XVII EAAE Congress in Rennes (France), 29 August-1 September 2023.

disadvantages” to assess their potential to provide environmental and climate benefits. These interventions account for more than 80 % of the EAFRD budget allocated to the climate and the environment in the Plans. The remaining 20 % comes from investment measures that may contribute to the climate and the environment, but are often very broadly defined, which makes it difficult to assess this contribution and to compare periods.

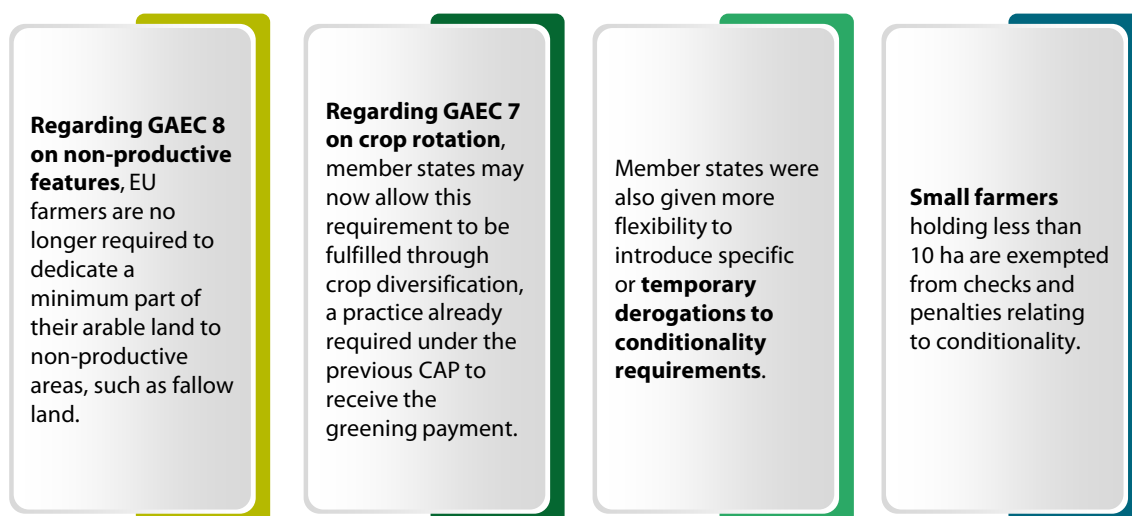
44 Our analysis shows that the supported area for organic farming has increased and some positive new green EAFRD interventions have been included, such as an intervention rewarding the status of habitats (result-based) in Ireland and a new intervention to increase biodiversity on arable land in Poland. Still, many of the EAFRD interventions are similar to those in the previous period.

45 Performance indicators have changed significantly between the two CAP periods, partly due to the new green architecture of the CAP. This makes it impossible to use such indicators to make meaningful green ambition comparisons between the periods for rural development interventions.

Reacting to farmers’ requests, the EU reduced conditionality requirements

46 In the first quarter of 2024, farmers throughout the EU organised demonstrations protesting against a wide range of issues, including the 2023-2027 CAP set-up. In response to farmers’ requests, the Commission proposed an EU Regulation relaxing some conditionality requirements. It was adopted by the European Parliament and the Council in May 2024 (see [Figure 13](#)).

Figure 13 – Measures reducing conditionality in 2024



Source: ECA, based on Regulation (EU) 2024/1468.

47 While these changes make it easier for farmers to meet conditionality requirements, they also provide less environmental and climate benefit. For instance, crop rotation (GAEC 7) was intended to bring additional benefits for soil quality, but is now optional. GAEC 8 was intended to improve biodiversity by requiring a minimum share of land to be devoted to non-productive elements, but this is no longer required. Instead, member states must offer support for non-productive areas and new landscape features through eco-schemes. However, these are voluntary for farmers, they are likely to be at the expense of other green measures, and there is no longer a requirement to have a minimum share of non-productive area.

The Plans are not well aligned with the Green Deal goals and targets

48 The European Green Deal identifies the 2023-2027 CAP as a key tool for supporting efforts to tackle climate change, protect the environment, and preserve biodiversity. We checked whether:

- the Green Deal targets (see paragraphs **06** and **07**) were reflected in CAP legislation;
- the Commission's assessment of the Plans ensured alignment with the Green Deal targets;
- the Plans significantly contribute to the Green Deal targets;
- the Plans included key agricultural practices beneficial to wider Green Deal goals.

European Green Deal targets have not been integrated into the CAP legislation

49 Five Green Deal targets relevant for agriculture relate to the climate and the environment, as shown in [Figure 4](#). We assessed how these targets have been incorporated into the CAP legislation.

50 The CAP legislation was designed while the Green Deal was being developed (see [Figure 5](#)). The CAP legislation was proposed by the Commission in June 2018 and adopted in December 2021. The [Communication on the Green Deal](#) was issued in December 2019. The four non-binding Green Deal-quantified targets for the environment were defined in May 2020 in the “Farm to Fork strategy” and the EU Biodiversity Strategy. In July 2021, the [European Climate Law](#) entered into force, introducing the binding Green Deal target to reduce GHG emissions by 55 % by 2030, compared to 1990 levels.

51 The CSP Regulation mentions that the Plans should contribute to the Green Deal targets¹⁵, but does not introduce specific requirements to this end. As pointed out by several studies¹⁶, the importance of the Green Deal targets is not reflected in the new CAP legislation.

Lacking quantified estimates, the Commission could not measure the Plans’ contribution to European Green Deal targets

52 We examined how the Commission assessed whether the Plans aligned in terms of consistency with the 2030 Green Deal targets.

53 The Regulation does not require member states to include targets or estimated contributions by the CAP to the Green Deal in their Plans, nor did the Commission request this. However, for organic farming the legislation required member states to use a result indicator which would make it possible to assess the Plans’ contribution to the Green Deal target. Besides organic farming and a few exceptions (see [Box 5](#) as an example), member states did not provide an estimate of the contribution that the

¹⁵ Recitals 122 and 123, and Article 109(2)(a)(v) of the [CSP Regulation](#).

¹⁶ Cuadros-Casanova I. et al., *Opportunities and challenges for Common Agricultural Policy reform to support the European Green Deal*, January 2023; Guyomard H. et al., *Research for AGRI Committee – The Green Deal and the CAP: policy implications to adapt farming practices and to preserve the EU’s natural resources*. European Parliament, 2020.

Plans themselves would make to Green Deal targets (see [Annex IV](#)). The four member states in our sample cited issues such as a lack of common definitions and methods for making such estimates.

Box 5

Plans' contribution to a Green Deal target

The French Plan states that, according to estimates by the CITEPA research association, the Plan's measures would enable agricultural GHG emissions to be reduced by between 9 % and 11 % in 2030, compared to their 2015 level. This would occur through:

- a 10-12 % reduction in nitrous oxide emissions;
- a 9-12 % reduction in methane emissions.

54 The Commission asked member states to include “explicit national values” for the Green Deal environmental targets in their Plans, which were meant to cover all member states' actions, not just the CAP. As a study commissioned by the Parliament¹⁷ also highlighted, despite the Commission's requests, member states mostly did not provide national values in their Plans, except for organic farming (see [Annex IV](#)).

55 Member states provided qualitative explanations of how their Plans were aligned with the Green Deal targets, with varying degrees of detail. The Commission also considered four result indicators to be associated with environmental Green Deal targets¹⁸ (see [Annex V](#)).

56 Our examination of the Commission's assessment of how the Plans are aligned with the 2030 Green Deal targets reveals that the Commission cannot – except for organic farming – measure the extent of their contribution, and so cannot check whether they align with targets.

¹⁷ Münch A. et al., 2023, p. 65.

¹⁸ European Commission, [Analysis of links between CAP Reform and Green Deal](#), May 2020.

The achievement of the Green Deal targets largely depends on actions outside the CAP

57 To assess the Plans' contributions to the Green Deal targets, we examined the 2023-2027 targets set for the related CAP result indicators (see [Table 1](#)) and conditionality requirements. These result indicators are the ones that the Commission considered to be associated with the Green Deal targets (see paragraph [55](#)), plus two additional result indicators, which we consider can be entirely associated with the reduction of GHG emissions.

Table 1 – Result indicators for Green Deal targets in selected member states

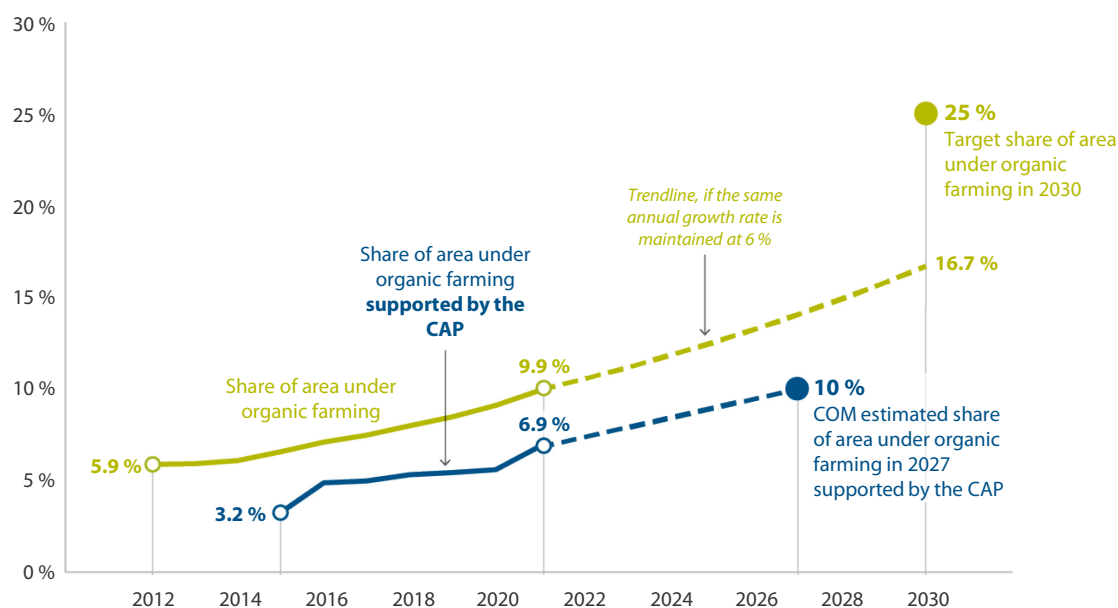
Targets for 2023-2027 CAP period	R.29 – Development of organic agriculture (% of total agricultural area)	R.22 – Sustainable nutrient management (% of total agricultural area)	R.24 – Sustainable and reduced use of pesticides (% of total agricultural area)	R.34 – Preserving landscape features (% of total agricultural area)	R.13 – Reducing emissions in the livestock sector (% of total livestock units)	R.14 – Carbon storage in soil and biomass (% of total agricultural area)
Ireland	7.5 %	42.4 %	7.5 %	4.7 %	–	8.9 %
Spain	5.1 %	5.6 %	4.6 %	0.3 %	0.1 %	32.1 %
France	11.7 %	1.1 %	61.1 %	0.3 %	–	26.2 %
Poland	4.5 %	27.0 %	9.4 %	0.2 %	–	38.0 %
EU aggregated	10 %	15.2 %	26.8 %	1.8 %	2.4 %	35.1 %

Note: The targets shown are those resulting from the first approved Plans, and depend on each member state's choice of measures. These targets show the highest milestone foreseen during the 2023-2027 CAP period.

Source: CAP Strategic Plans.

58 For organic farming, the Commission used the Plans' target values for result indicator **R.29** to estimate that 10 % of EU-wide agricultural areas will be organically farmed by 2027 through CAP support. Despite planning to significantly increase the area receiving support in the 2023-2027 CAP, the Green Deal target of 25 % of land being organically farmed by 2030 seems very difficult to achieve (see [Figure 14](#)). Our recent [special report 19/2024](#) on EU organic farming found that the uptake of organic farming practices would need to double the pace to reach this target. The [EEA](#) notes that it is “very unlikely” to meet the 25 % target by 2030.

Figure 14 – Share of EU agricultural area under organic farming, 2012-2021, and targets (by 2027 and 2030)



Source: ECA, based on Commission data, Eurostat data and Plans.

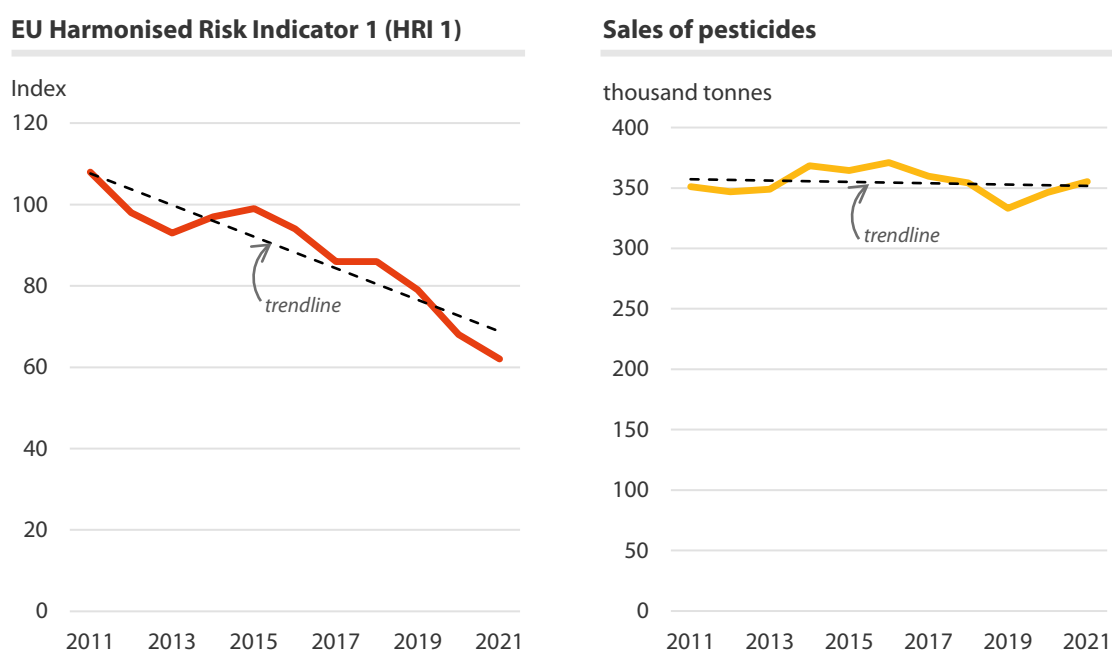
59 According to the Plans, 15.2 % of the EU agricultural area should be under sustainable nutrient management by 2027 (result indicator **R.22**). This is related to the Green Deal goal of a 50 % reduction in nutrient losses by 2030. Conditionality, and in particular the SMR enforcing the implementation of the Nitrates Directive, is also relevant to achieving the Green Deal goal, but we have recently concluded in our [special report 19/2023](#) that there were insufficient changes to conditionality rules for soil protection in the 2023-2027 CAP. A [recent EEA study](#) states that little progress in terms of nitrogen concentration in groundwater has been made since 2000, and that “it remains unlikely but uncertain that nutrient losses to groundwater will decrease by 50 % by 2030 across the EU”.

60 Conditionality – in particular the SMRs on the use of plant protection products and mandatory crop rotation – is relevant to the Green Deal target of a 50 % cut in total risk and use of pesticides by 2030. Member states also intend to devote 26.8 % of the EU’s agricultural area to sustainable and reduced use of pesticides (result indicator **R.24**). The Commission reported that its screening of Plans did not identify any eco-schemes whose implementation would be prioritised in areas with high use and risk of pesticides¹⁹. Moreover, while the “EU harmonised risk indicator”, as tracked by Eurostat, shows continuing progress (see [Figure 15](#)), we have previously reported in

¹⁹ European Commission, [Mapping and analysis of the CAP Strategic Plans: Assessment of joint efforts for 2023-2027](#), November 2023, p. 561.

our [special report 05/2020](#) that the methodology overestimates the risk reduction in the use of pesticides. In actual fact, sales of pesticides (in terms of tonnes) have remained relatively constant since 2011 (see [Figure 15](#)). The announcement that the proposal of a [Regulation on the sustainable use of pesticides](#) will be withdrawn (see paragraph [07](#)) represents a further challenge for achieving the Green Deal target.

Figure 15 – Pesticide use and risk indicator and sales of pesticides in the EU-27 (2011-2021)



Source: [European Commission](#) based on Eurostat data, and [Eurostat data](#).

61 The achievement of the Green Deal target of allocating 10 % of area to high-diversity landscape features (including certain land lying fallow) will largely depend on going far beyond the minimum area required by GAEC 8 (4 %), the obligations of which are being slimmed down (see paragraph [46](#)). The Plans' eco-schemes and rural development measures target the preservation of landscape features on 1.8 % of EU agricultural area (result indicator R.34). In its letters of observations to [Spain](#), [France](#) and [Poland](#), the Commission noted that their targets for this indicator were too low. Despite this, they are even lower in the final Plans due to factors such as initial overestimates. The Commission acknowledges that in some cases the targets in the Plans appear limited²⁰ when it comes to protecting biodiversity and recognises that the

²⁰ European Commission, [Assessment of joint efforts for 2023-2027: executive summary](#), November 2023, p. 5.

“efforts deserve more attention”²¹ to increase the presence of high diversity landscape features.

62 Regarding climate mitigation, the Plans include measures to combat GHG emissions, both by reducing emissions at source (**R.13**) and by boosting carbon sinks (**R.14**). The EU aggregated target for **R.13** shows that measures to reduce emissions in the livestock sector should be applied to only 2.4 % of EU livestock, which alone is responsible for 58 % of emissions from agriculture. Member states cited reasons such as the difficulty of designing interventions linked to the number of livestock, or calculating and reporting on achievements. According to the EEA, “the agricultural sector requires substantial additional efforts, given their limited progress in recent years”.

63 Regarding carbon storage, the EU aggregated target for **R.14** is 35 % (the percentage of available land where actions will be implemented). As for the member states selected, the Commission assessed Ireland’s target (8.9 %) as low, but Ireland did not change it. The new conditionality requirements – in particular GAEC 2 on the protection of peatlands – will, after the permitted implementation delay (see paragraph 39), also contribute to carbon storage measures. The EEA states that “GHG projections as submitted by member states in March 2023 foresee a further increase of the carbon sink, but not at a growth rate that would permit achievement of the target level by 2030”.

64 In its 2023 “Joint efforts” report, the Commission states that for organic farming the Plans contribute substantially to the Green Deal targets, and for the other targets the Plans show “good potential”²². Studies²³ have pointed out that the current design of the CAP may not be sufficient to reach the targets, which is corroborated by our analysis of the Plans. Our overall assessment is that while the Plans contribute

²¹ European Commission, [Report from the Commission to the European Parliament and the Council: “Summary of CAP Strategic Plans for 2023-2027: joint effort and collective ambition”](#), November 2023, p. 8.

²² European Commission, [Report from the Commission to the European Parliament and the Council: “Summary of CAP Strategic Plans for 2023-2027: joint effort and collective ambition”](#), November 2023, pp. 6-9.

²³ OECD, [Policies for the Future of Farming and Food in the European Union](#), OECD Agriculture and Food Policy Reviews, October 2023, p. 11; Pe’er et al., [How can the European Common Agricultural Policy help halt biodiversity loss? Recommendations by over 300 experts](#), June 2022; Cuadros-Casanova I et al., [Opportunities and challenges for Common Agricultural Policy reform to support the European Green Deal](#), January 2023.

somewhat to the Green Deal targets, their achievement largely depends on actions outside the CAP.

Some key agricultural practices for the Green Deal goals were insufficiently covered in the four selected Plans

65 While the Plans lay out the policy design for the 2023-2027 period, the nature of the climate and environmental challenges related to agriculture is long term. The Green Deal states that Plans “should lead to the use of sustainable practices”. The Commission and experts have identified various key practices, many of which were referred to by the Commission when the Plans were being developed. We examined whether the four Plans in our sample promoted such practices.

66 We found that the Plans do contain some key practices related, for instance, to extensive grazing, manure management, precision farming, cover crops, reduced tillage, and biodiversity-preserving actions. Nonetheless, some other key practices are hardly covered in the four Plans we reviewed, as shown below.

67 Methane emissions resulting from enteric fermentation are responsible for almost half of total agricultural GHG emissions²⁴. However, very few interventions address this area in the four Plans (see paragraph **62**). Restoring peatlands is also recognised as an effective way of reducing GHG emissions, as we reported in our [special report 16/2021](#). Ireland and Poland have large peatland areas, but actions on restoration are hardly covered in the Plans.

68 A [JRC study from 2020](#) refers to other measures to address climate change, such as using anaerobic digestors to produce biogas from manure or nitrification inhibitors, which reduce greenhouse gas emissions and nitrate losses. Two out of the four member states in our sample included in their Plans clear actions (Poland) or options (Spain) on anaerobic digestors. None of the Plans explicitly mention nitrification inhibitor measures.

69 The [EU Strategy on Adaptation to Climate Change](#) notes that “the frequency and severity of climate and weather extremes is increasing”, and that switching to crops better suited to drought is a key relevant practice. Spain has planned one intervention that includes drought-resistant crops, but only as an option, while in the remaining three Plans in our sample we found no dedicated measures supporting this practice. In

²⁴ [European Environmental Agency](#), October 2023.

some cases, Plans rely on investments in irrigation infrastructure, whose effectiveness at reducing total water consumption is unclear²⁵. The “Joint efforts” report acknowledges that switching to cropping patterns that are more resistant to drought could have been put further forward²⁶.

70 Linking payments to a combination of adaptive practices is also recognised as more suitable for coping with extreme climate events, but most of the 28 Plans²⁷ – including three of the four member states in our sample – apply a simpler approach for eco-schemes. In contrast, Poland has introduced one eco-scheme whereby farmers are rewarded for combining practices.

71 Agroforestry is beneficial for biodiversity as well as for climate adaptation²⁸. Three out of the four Plans contain interventions specifically for agroforestry, but the area covered is either unknown (France) or negligible (Poland and Spain), for example only 0.03 % of agricultural land in Poland.

72 The Plans contain beneficial actions for biodiversity at farm level. Nevertheless, spatial coordination of farmers’ actions is considered a more efficient way of achieving a greater environmental impact than uncoordinated individual practices at farm level²⁹. Overall, cooperation is still underdeveloped in the Plans, as the Commission recognised in its [report on joint efforts of the Plans](#).

²⁵ ECA special report 20/2021, paragraphs 77-78; OECD (2023), [Policies for the Future of Farming and Food in Spain](#), OECD Agriculture and Food Policy Reviews, June 2023.

²⁶ European Commission, [Mapping and analysis of the CAP Strategic Plans: Assessment of joint efforts for 2023-2027](#), November 2023, p. 553.

²⁷ Devot A. et al., [Research for AGRI committee, The impact of extreme climate events on agriculture production in the EU](#), European Parliament, April 2023, p. 64.

²⁸ EPRS, [Agroforestry in the European Union](#), June 2020.

²⁹ Pe’er et al., [How can the European Common Agricultural Policy help halt biodiversity loss? Recommendations by over 300 experts](#), June 2022.

The monitoring framework has improved, but lacks key elements for assessing CAP green performance

73 In this section, we focus on the monitoring framework for the 2023-2027 CAP applicable to the climate and the environment. We checked whether:

- the framework set out in the Regulation includes clear CAP objectives and relevant indicators;
- the Plans reflect this framework in a consistent way, and there are coherent links between indicators and objectives.

A simplified monitoring framework, but objectives lack clarity and indicators focus on outputs rather than results

74 We looked at the general and specific objectives, as well as the indicators included in the CAP legislation to assess whether they would allow reporting on the CAP green performance. The 2023-2027 CAP harmonises both specific objectives and indicators across the two pillars, which represents a simplified structure compared to the previous period.

75 However, as our [opinion 07/2018](#) noted, the specific objectives themselves – including those related to the climate and the environment – are neither clearly defined (e.g. “Contribute to climate change mitigation and adaptation, as well as sustainable energy”), nor linked to quantified targets. These issues make it difficult to monitor achievement of the specific objectives.

76 We previously reported in our [opinion 07/2018](#) that if high-level objectives lack focus, this may hamper operational success, and that clear and specific objectives should be the starting point for an effective performance-based system. Recent studies commissioned by the AGRI Committee of the European Parliament also concluded that the specific objectives of the CAP are not quantified at EU level³⁰.

77 Furthermore, as our [opinion](#) noted, most common result indicators actually reflect output, such as share of area, number of animals, or farms under interventions, but do not measure the effects of the interventions themselves. For example, R.14 reflects the share of agricultural area under supported commitments to reduce

³⁰ Münch A. et al., 2023.

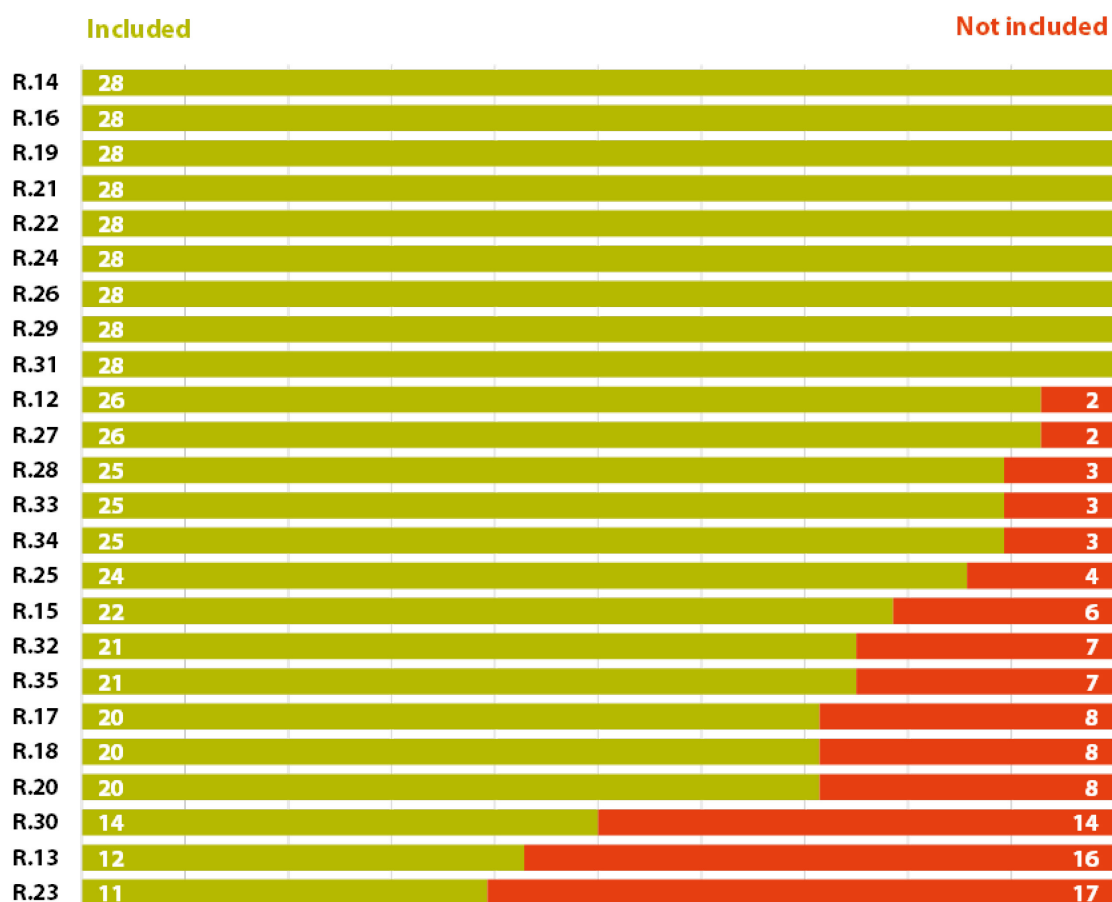
emissions or to maintain or enhance carbon storage. However, this tells us nothing about the effectiveness of the actions implemented.

Important result indicators are missing in certain Plans and links to specific objectives vary greatly

78 Member states were given some flexibility in how to apply the monitoring framework in their Plans. We examined how the Commission checked whether the climate and environment indicators were consistent with the member states' needs assessments, specific objectives and related interventions.

79 We found that the indicators included in the Plans varied significantly across all member states (see [Figure 16](#)). In total, 9 of the 24 climate and environment indicators were selected by all member states.

Figure 16 – Result indicators related to the climate and the environment included in the Plans



Note: Belgium submitted one Plan for Wallonia and one for Flanders.

Source: ECA.

80 Each of our four selected member states identified key priorities for their particular needs, based on specific objectives. However, they did not include every indicator relevant to those priorities in their final Plans, as they did not design interventions feeding relevant indicators. For instance, despite classifying the reduction of GHG emissions as a priority, Ireland, France and Poland did not include R.13 (Reducing emissions in the livestock sector), as this indicator is only meant for interventions linked to the number of livestock, which they found difficult to design (see paragraph 62). Spain identifies the good condition of water quantity and quality as a priority, but has not included indicator R.23 (Sustainable water use). This indicator is only meant for area-based interventions, while planned contributions for sustainable water management in the Spanish Plan largely come from investments, which have no dedicated indicator on water use.

81 Of the 24 environmental and climate-related result indicators, only 13 are mandatory for the Commission's performance review, which it uses to track progress, request remedial action, or ultimately reduce or suspend payments (see [Annex VI](#)). The Commission had initially planned to use all 24 indicators for the performance review, but this was reduced to 13 during the legislative process. Of those 13, only 7 have been selected by all member states. The reduction in indicators will hinder a meaningful performance review, and could lead to inconsistent treatment of member states.

82 We also reviewed how the member states linked the 24 result indicators to the specific objectives. The links are intended to make it possible to track cause-and-effect relationships. We found a high degree of variation in the links made by member states. This may make it difficult to track the contribution of the Plans towards achieving specific objectives at EU level.

Conclusions and recommendations

83 We conclude that the Plans for 2023-2027 are greener than in the previous common agricultural policy (CAP) period, but do not match the EU's ambitions for the climate and the environment, and key elements for assessing green performance are missing.

84 The green architecture of the CAP Strategic Plans Regulation enables greater environmental and climate ambition in the CAP. The new system of conditionality expands and strengthens the cross-compliance and greening system of the previous CAP. Building on these reinforced requirements are eco-schemes and rural development interventions, which reward practices that are beneficial to the climate and environment (paragraphs [23-27](#)).

85 The 2023-2027 CAP granted member states great flexibility to reflect the green architecture in their Plans. The Commission's role was to make sure that the Plans showed "increased ambition", and it aimed to achieve a substantial increase. The Commission made comments on the draft Plans. The four member states in our sample replied to all the Commission's comments, though often only partly following the Commissions' suggestions, or explaining why they essentially maintained their initial proposal. In many instances, they referred to complementary national policies over which the Commission has no control (paragraphs [28-35](#)).

86 The way the green architecture is translated into the Plans determines their level of ambition. For the new system of conditionality, all member states made use of exemptions to good agricultural and environmental conditions, and 16 member states postponed the requirement to protect peatlands and wetlands, using the options laid down in the CAP Strategic Plans Regulation. Furthermore, member states sometimes did not exploit the full potential of the good agricultural and environmental conditions. The voluntary eco-schemes and rural development measures often do not result in a change to existing practices. Overall, our analysis shows that the final Plans do not show a substantial increase in green ambition compared to the previous period (paragraphs [36-45](#)).

87 While the Plans contain some key practices aimed at addressing long-term climate and environmental challenges, some other key practices are insufficiently included in the four Plans in our sample (paragraphs [65-72](#)).

88 The Plans' actual impact on the climate and the environment is affected by the recent measures introduced by the Commission in response to farmers' requests and also depends on the level of farmers' uptake of voluntary schemes (paragraphs [42-47](#)).

Recommendation 1 – Promote exchanges of “green” good practice in the Plans

To extend their use in the Plans, the Commission should promote exchanges of good practice in eco-schemes, and of key practices and approaches to tackle long-term climate and environmental challenges better.

Target implementation date: 2025

89 Despite the importance of the Green Deal for the Commission, we found that the Plans are not well aligned with Green Deal goals and targets. This corroborates stakeholders' views of insufficient alignment between the CAP and the Green Deal. The CAP Strategic Plans Regulation refers to some Green Deal objectives, but does not include specific targets to be achieved within the CAP (paragraphs [49-51](#)).

90 Furthermore, the Regulation does not require member states to include Green Deal targets or estimated CAP contributions towards them in their Plans. With a few exceptions, member states did not supply targets or estimates at Plan level, partly due to the lack of common definitions and methodologies (paragraphs [52-53](#)). Therefore, the Commission could not measure – except for the increase in organically farmed land – the extent of the Plans' contribution to Green Deal targets. Our analysis shows that the achievement of these targets largely depends on actions outside the CAP (paragraphs [54-64](#)).

Recommendation 2 – Estimate the CAP's contribution to the Green Deal's environmental and climate targets

In its report to the European Parliament and the Council, due by 31 December 2025, on the contribution of the Plans to environmental and climate-related commitments of the Union, the Commission should include quantified estimates of the Plans' contribution to the Green Deal targets.

Target implementation date: 2025

91 Without a definition of “increased ambition”, or the use of a transparent and measurable set of criteria, the Commission could not demonstrate the level of environmental and climate ambition in the Plans, despite its extensive qualitative assessment before approving the Plans (paragraphs [28-30](#)).

92 When it comes to assessing performance, we found that the new monitoring framework for climate and environmental targets represents an improvement in terms of coherence, but lacks the elements needed to track performance effectively. The specific objectives lack clarity, and most common result indicators actually reflect output. Important result indicators – either reflecting the high priorities of the member states or needed for the performance review – are missing in certain Plans, and links to specific objectives vary greatly. These performance-tracking issues make it challenging to demonstrate the achievements of the CAP during the 2023-2027 period (paragraphs [73-82](#)).

Recommendation 3 – Strengthen the future CAP monitoring framework for the climate and the environment

When preparing its proposal for the post-2027 CAP, the Commission should take account of the need, as identified in the report, to:

- assess which of the EU’s climate and environment goals could be incorporated into quantified targets for the CAP, and how;
- clarify how these targets will be used as criteria to assess the member states’ CAP programming documents;
- define result indicators to monitor progress towards these targets.

Target implementation date: 2027

This report was adopted by Chamber I, headed by Ms Joëlle Elvinger, Member of the Court of Auditors, in Luxembourg at its meeting of 10 July 2024.

For the Court of Auditors

Tony Murphy
President

Annexes

Annex I – GAECs and SMRs – correspondence between periods

	2014-2020	2023-2027
Statutory management requirements (SMRs)		
	SMRs	Same SMRs + new SMR 1 on Water Directive and SMR 8 on use of pesticides - SMRs on animal identification and animal welfare
Good Agricultural and Environmental Conditions (GAECs)		
Climate change	Greening. Share of permanent grassland in relation to the total agricultural area declared by farmers does not decrease by more than 5 % compared to a reference ratio in 2015	GAEC 1. Share of permanent grassland in relation to the total agricultural area at national, regional, subregional, group-of-holdings or holding level does not decrease by more than 5 % compared to the ratio in 2018
		GAEC 2. Protection of wetlands and peatlands
	GAEC 6. Maintenance of soil organic matter, including ban on burning arable stubble	GAEC 3. Ban on burning arable stubble
Water and soil	GAEC 1. Establishment of buffer strips along water courses	GAEC 4. Establishment of buffer strips along water courses
	GAEC 2. Authorisation processes for the use of water for irrigation.	Embedded in new SMR 1
	GAEC 3. Protection of groundwater against pollution	Embedded in new SMR 1
	GAEC 4. Soil cover	GAEC 6. Minimum soil cover to avoid bare soil in periods that are most sensitive
	GAEC 5. Land management to limit erosion	GAEC 5. Tillage management, reducing the risk of soil degradation and erosion, including the consideration of slope
	Greening. Crop diversification (above 10 ha and where less than 75 % covered by grass)	GAEC 7. Crop rotation in arable land
Biodiversity	Greening. 5 % of Ecological Focus Areas (EFAs) in arable land (above 15 ha and where less than 75 % covered by grass)	GAEC 8.1. 4 % of areas devoted to non-productive features (above 10 ha and where less than 75 % covered by grass). Options to opt for 3 % by including productive areas up to a total of 7 %
	GAEC 7. Retention of landscape features, ban on cutting hedges and trees during the bird breeding and rearing season, measures for avoiding invasive plant species (optional)	GAEC 8.2. Retention of landscape features, ban on cutting hedges and trees during the bird breeding and rearing season, measures for avoiding invasive plant species (optional)
	Greening. Ban on converting or ploughing permanent grassland situated in areas designated as environmentally sensitive by member states in Natura 2000, and where applicable to areas situated outside Natura 2000	GAEC 9. Ban on converting or ploughing permanent grassland designated as environmentally-sensitive permanent grasslands on Natura 2000 sites

Source: ECA. Presentation based on Guyomard H. et al., [How the Green Architecture of the 2023-2027 Common Agricultural Policy could have been greener](#) (2023).

Annex II – Main changes in the GAEC requirements for the four Plans in our sample

GAEC	Ireland	Spain	France	Poland
GAEC 1. Ratio of permanent grassland	Also applies to organic and small farmers. Enhanced rules on prior authorisation and sanctions	Ratio set at regional level (previously national). Authorisation when reduction is between 4 % and 5 % (previously between 4.5 % and 5 %). Also applies to organic and small farmers	Need for authorisation when reduction is between 2 % and 5 % (previously between 2.5 % and 5 %). Also applies to organic and small farmers	Also applies to organic and small farmers
GAEC 2. Protection of peatlands and wetlands	Start in 2025. Conditions to be set	Start in 2024. Prohibition of drainage, conversion to arable land and ploughing of permanent pasture. On arable land, only superficial tillage allowed	Start in 2025. Conditions to be set	Start in 2025. Conditions to be set
GAEC 3. Ban on burning arable stubble	No major changes	No major changes	No major changes	No major changes
GAEC 4. Buffer strips along water courses	Width increased from 2 to 3, 4 or 6 m	Width increased in some regions (minimum 5 metres) and to be covered with grass. Some non-covered irrigation channels included	Width maintained (minimum 5 metres) but to be covered with grass. Some irrigation channels included	The buffer zone is 3 m and now applies to all fertilisers and plant-protection products
GAEC 5. Tillage management	Grassland parcels with a slope above 20 % are added. The GAEC is more time-specific	The area increases (applicable slope goes from 15 % to 10 %)	No changes	The area increases (applicable slope goes from 36 % to 14 %)
GAEC 6. Soil cover	The GAEC is more time-specific and includes provisions that were under another GAEC in 2014-2020 (minimum land management)	Vertical tilling not allowed, and period of bare soil is restricted	Obligation now also applies to areas outside Nitrate Vulnerable Zones	The minimum area of soil to be covered is 80 % (previously 30 %). It now covers the entire country

GAEC	Ireland	Spain	France	Poland
GAEC 7. Crop rotation	Crop rotation of main crop at parcel level every fourth year combined with crop diversification	Rotation at parcel level at least every 4 years or secondary crop every year. Completed with stricter diversification	At holding level, 35 % of annual rotation or secondary crops every year; at parcel level, rotation of main crop over 4 years or secondary crops every year	At least 40 % of arable land on the holding to be rotated annually. Same main crop must not be on the parcel for more than 3 years. Diversification complements rotation and is stricter
GAEC 8. Biodiversity areas	Extended to organic farmers. Provides for the option of non- productive elements only. Also applies to permanent grassland	Extended to organic farmers. Provides for the option of non- productive elements or a combination of non- productive and productive elements	Extended to organic farmers. Provides for the option of non- productive elements or a combination of non- productive and productive elements	Extended to organic farmers. Provides for the option of non- productive elements or a combination of non- productive and productive elements
GAEC 9. Sensitive Permanent Grassland	No major changes	No major changes	Protected area increases	Protected area increases

Source: ECA.

Annex III – Overview of the ECA’s previous audit work

Annual report 2014 Chapter 3 – Getting results from the EU budget

Special report 21/2017 – Greening

Special report 33/2018 – Combating desertification in the EU

Opinion 07/2018 – Opinion on Commission proposal for regulations relating to the Common Agricultural Policy for the post 2020 period

Report on the performance of the EU budget at the end of 2019 – Chapter 4

Special report 18/2019 – EU greenhouse gas emissions

Review 01/2020 – Climate action spending

Special report 05/2020 – Sustainable use of plant protection products

Special report 13/2020 – Biodiversity on farmland

Special report 16/2021 – Climate change and agriculture

Special report 20/2021 – Sustainable water use in agriculture

Special report 09/2022 – Climate mainstreaming

Special report 18/2023 – EU climate and energy targets

Special report 19/2023 – EU efforts for sustainable soil management

Special report 19/2024 – Organic farming in the EU

Annex IV – Inclusion in the Plans of national values for Green Deal targets and of the estimated contribution of the Plans to those targets

	Organic farming	Nutrient losses	Pesticides	High diversity landscape features	GHG (agriculture)
Belgium (FL)	P	–	–	–	–
Belgium (WA)	NV & P	–	–	–	NV
Bulgaria	NV & P	–	–	–	–
Czechia	P	–	–	–	–
Denmark	NV & P	–	–	–	NV
Germany	NV & P	–	–	–	NV
Estonia	P	–	–	–	–
Ireland	NV & P	NV	–	NV	NV & P
Greece	P	–	–	–	–
Spain	NV & P	–	–	–	NV
France	NV & P	P	NV	–	P
Croatia	NV & P	–	–	–	–
Italy	NV & P	–	–	–	–
Cyprus	NV & P	–	–	–	–
Latvia	NV & P	–	P	–	–
Lithuania	NV & P	–	–	NV	–
Luxembourg	NV & P	–	NV	–	NV
Hungary	NV & P	–	–	–	–
Malta	NV & P	NV	NV	NV	–
Netherlands	P	–	–	–	–
Austria	NV & P	–	–	NV	–
Poland	NV & P	–	NV	NV	–
Portugal	P	–	–	–	–
Romania	P	–	–	–	–
Slovenia	NV & P	–	–	–	NV
Slovakia	NV & P	–	NV	NV	–
Finland	NV & P	–	–	–	–
Sweden	NV & P	–	–	–	–

Note: “NV” means that the CAP Plan includes a national value for a Green Deal target. “P” means that the CAP Plan includes the estimated contribution it would make to a Green Deal target. “–” means that the CAP Plan neither includes a national value nor an estimated contribution by the Plan to a Green Deal target.

Source: national CAP strategic plans.

Annex V – Green Deal targets and associated result indicators

Green Deal targets related to the agricultural sector	Result indicators	Link to Green Deal target
Achieve 25 % agricultural area under organic farming by 2030	R.29 – Development of organic agriculture: share of area supported by the CAP for organic farming	Direct link, according to the Commission
Reducing nutrient losses by at least 50 % in 2030	R.22 – Sustainable nutrient management: share of area under commitments	Associated, according to the Commission
Reducing by 50 % the use and risk of chemical pesticides by 2030 Reducing by 50 % the use of high-risk pesticides	R.24 – Sustainable and reduced use of pesticides: share of area under commitments	Associated, according to the Commission
Increasing land for biodiversity, including the agricultural area under high-diversity landscape features	R.34 – Preserving landscape features: share of area under commitments	Associated, according to the Commission
Contribution to the 55 % GHG emissions reduction	R.13 – Reduction of GHG emissions in the livestock sector: share of livestock units under commitments R.14 – Carbon storage in soils and biomass: share of area under commitments	Can be associated, according to the ECA

Source: ECA, based on the Commission working document “Analysis of links between CAP Reform and Green Deal” and further elaboration.

Annex VI – Reporting result indicators

RI ref.	RI description	Relevant for performance review	EU core performance indicator
R.12	Adaptation to climate change: Share of utilised agricultural area (UAA) under supported commitments to improve climate adaptation	No	No
R.13	Reducing emissions in the livestock sector: Share of livestock units (LUs) under supported commitments to reduce emissions of greenhouse gases and/or ammonia, including manure management	Yes	No
R.14	Carbon storage in soils and biomass: Share of utilised agricultural area (UAA) under supported commitments to reduce emissions or to maintain or enhance carbon storage (including permanent grassland, permanent crops with permanent green cover, and agricultural land on wetland and peatland)	Yes	Yes
R.15	Renewable energy from agriculture, forestry and other renewable sources: Supported investments in renewable energy production capacity, including bio-based (in MW)	No	No
R.16	Investments related to climate: Share of farms benefitting from CAP investment support contributing to climate change mitigation and adaptation, and to the production of renewable energy or biomaterials	No	No
R.17	Afforested land: Area supported for afforestation, agroforestry and restoration, including breakdowns	Yes	Yes
R.18	Investment support for the forest sector: Total investment to improve the performance of the forestry sector	No	No
R.19	Improving and protecting soils: Share of utilised agricultural area (UAA) under supported commitments beneficial for soil management to improve soil quality and biota (such as reducing tillage, soil cover with crops, and crop rotation included with leguminous crops)	Yes	Yes
R.20	Improving air quality: Share of utilised agricultural area (UAA) under supported commitments to reduce ammonia emissions	Yes	Yes
R.21	Protecting water quality: Share of utilised agricultural area (UAA) under supported commitments for the quality of water bodies	Yes	Yes
R.22	Sustainable nutrient management: Share of utilised agricultural area (UAA) under supported commitments related to improved nutrient management	Yes	Yes
R.23	Sustainable water use: Share of utilised agricultural area (UAA) under supported commitments to improve water balance	Yes	No
R.24	Sustainable and reduced use of pesticides: Share of utilised agricultural area (UAA) under supported specific commitments which lead to sustainable use of pesticides in order to reduce risks and impacts of pesticides such as pesticide leakage	Yes	Yes
R.25	Environmental performance in the livestock sector: Share of livestock units (LUs) under supported commitments to improve environmental sustainability	No	No

RI ref.	RI description	Relevant for performance review	EU core performance indicator
R.26	Investments related to natural resources: Share of farms benefitting from CAP productive and non-productive investment support related to care for natural resources	No	No
R.27	Environmental or climate-related performance through investment in rural areas: Number of operations contributing to environmental sustainability and the achievement of climate mitigation and adaptation goals in rural areas	No	No
R.28	Environmental or climate-related performance through knowledge and innovation: Number of persons benefitting from advice, training, and knowledge exchange, or participating in European Innovation Partnership (EIP) operational groups supported by the CAP related to environmental or climate-related performance	No	No
R.29	Development of organic agriculture: Share of utilised agricultural area (UAA) supported by the CAP for organic farming, with a split between maintenance and conversion	Yes	Yes
R.30	Supporting sustainable forest management: Share of forest land under commitments to support forest protection and management of ecosystem services	Yes	No
R.31	Preserving habitats and species: Share of utilised agricultural area (UAA) under supported commitments for supporting biodiversity conservation or restoration including high-nature-value farming practices	Yes	No
R.32	Investments related to biodiversity: Share of farms benefitting from CAP investment support contributing to biodiversity	No	No
R.33	Improving Natura 2000 management: Share of total Natura 2000 area under supported commitments	No	No
R.34	Preserving landscape features: Share of utilised agricultural area (UAA) under supported commitments for managing landscape features, including hedgerows and trees	Yes	Yes
R.35	Preserving beehives: Share of beehives supported by the CAP	No	No

Source: Annexes I and XIV to [Regulation \(EU\) 2021/2115](#).

Abbreviations

CAP: Common agricultural policy

CSP: CAP strategic plan

DG AGRI: Directorate-General for Agriculture and Rural Development

DG CLIMA: Directorate-General for Climate Action

DG ENV: Directorate-General for Environment

EAFRD: European Agricultural Fund for Rural Development

EAGF: European Agricultural Guarantee Fund

EEA: European Environment Agency

GAEC: Good agricultural and environmental condition

GHG: Greenhouse gas

SMR: Statutory management requirement

Glossary

Agri-environment-climate measure: Any one of a set of optional practices going beyond the usual environmental requirements and entitling farmers to payment from the EU budget.

Agroforestry: Practice of combining crops, trees and/or livestock on the same area of land.

Allocated expenditure: EU expenditure that is allocated to individual member states as part of the budgetary process.

Anaerobic digestion: Process by which microorganisms break down animal or food waste, in the absence of oxygen, to produce gas and fertiliser.

Biodiversity: Variety of living organisms – within species, between species, and between ecosystems – in a given environment.

Buffer strip: Strip of agricultural land given over to permanent vegetation that helps to control environmental problems, such as those related to soil and water quality.

CAP strategic plan: Document drawn up by an EU member state under the post-2020 common agricultural policy, setting out how it intends to achieve its goals within the policy's overall objectives.

Carbon sink: Forest, ocean, or other natural environment that absorbs and retains carbon dioxide from the atmosphere.

Catch crop: Fast-growing secondary crop grown between successive plantings of a main crop.

Climate change adaptation: Reducing the vulnerability of countries and communities to climate change by increasing their ability to absorb its impacts.

Climate change mitigation: Reducing or limiting the emission of greenhouse gases due to their effect on the climate.

CO2 equivalent: Comparable measure of the impact of greenhouse gas emissions on the climate, expressed as the volume of carbon dioxide alone that would produce the same impact.

Common agricultural policy: The EU's single unified policy on agriculture, comprising subsidies and a range of other measures to guarantee food security, ensure a fair standard of living for the EU's farmers, promote rural development and protect the environment.

Conditionality: System replacing cross-compliance and greening in the post-2020 CAP to promote farming practices which benefit the climate and the environment, and promote animal welfare and food safety.

Cross-compliance: Mechanism whereby payments to farmers are dependent on their meeting requirements on the environment, food safety, animal health and welfare, and land management.

Ecological focus area: Arable land reserved for agricultural practices and features that improve biodiversity on farms, as part of eligibility for greening payments.

Eco-scheme: Direct payment scheme, introduced in proposals for the post-2020 common agricultural policy, to fund farmers committed to climate and environmentally friendly agricultural practices.

Enhanced conditionality: System under which payments to farmers are dependent on their use of practices which benefit the climate and the environment, and promote animal welfare and food safety. Replaces greening and cross-compliance in the common agricultural policy as from 2023.

European Agricultural Fund for Rural Development: EU fund for financing the EU's contribution to rural development programmes.

European Agricultural Guarantee Fund: EU fund for financing direct payments to farmers and measures regulating or supporting agricultural markets.

European Green Deal: EU growth strategy adopted in 2019, aiming to make the EU climate-neutral by 2050.

Farmland bird index: Indicator of changes in bird numbers and species on farmland over time.

Good agricultural and environmental condition: State in which farmers must keep all agricultural land, especially land not currently used for production, in order to receive certain payments under the CAP. Includes issues such as water and soil management.

Greening: Adoption of agricultural practices which benefit the climate and the environment. Also commonly used to refer to the related EU support scheme.

Landscape feature: Natural or semi-natural vegetation on agricultural land which provides ecosystem services and contributes to biodiversity.

Natura 2000: Network of conservation areas for rare and threatened species, and some rare natural habitat types protected under EU law.

Nitrification inhibitor: Chemical that reduces nitrous oxide emissions.

Nitrogen-fixing: Process by which crops convert nitrogen in the air into ammonia or related nitrogenous compounds in soil.

Organic farming: Agricultural approach based on the use of natural substances and processes to produce food and feed.

Peatland: Type of wetland with a thick layer of organic soil that is particularly rich in organic matter.

Performance framework: Milestones and targets defined for a set of indicators for each priority axis of an operational programme (except for technical assistance).

Permanent grassland: Agricultural land on which grasses or other herbaceous forage crops are grown for more than five consecutive years.

Result indicator: Measurable variable providing information for assessing the immediate effects of supported projects on the targeted population.

Statutory management requirement: EU or national rule on the management of farmland to safeguard public, animal and plant health, animal welfare and the environment.

Utilised agricultural area: Total area of farmland comprising arable land, permanent grassland, permanent crops and kitchen gardens.

Wetland: Land covered by water for all or part of the year.

Replies of the Commission

<https://www.eca.europa.eu/en/publications/SR-2024-20>

Timeline

<https://www.eca.europa.eu/en/publications/SR-2024-20>

Audit team

The ECA's special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to be of maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber I – Sustainable use of natural resources, headed by ECA Member Joëlle Elvinger. The audit was led by ECA Member Nikolaos Milionis, supported by Kristian Sniter, Head of Private Office and Matteo Tartaglia, Private Office Attaché; Florence Fornaroli, Principal Manager; Xavier Ignasi Farrero, Head of Task; Rogelio Abarquero Grossi, Zuzana Gullová, Lenka Hill, Anna Zalega and Daniela Jinaru, Auditors; Austin Maloney, Trainee. Laura McMillan, Jennifer Schofield, Barbara Knapiak and Tomasz Surdykowski provided linguistic support. Alexandra-Elena Mazilu provided graphical support.



From left to right: Matteo Tartaglia, Nikolaos Milionis, Kristian Sniter, Florence Fornaroli, Laura McMillan, Xavier Ignasi Farrero, Anna Zalega, Zuzana Gullová, Tomasz Surdykowski, Barbara Knapiak.

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The common agricultural policy (CAP) is a key European Union policy area, making up 31 % of the EU budget. The new CAP for the period 2023-2027 aims for increased environmental and climate ambition. It builds on Plans defined by each member state.

We conclude that the Plans are greener than in the previous CAP, but do not match the EU's ambitions for the climate and the environment, and that key elements for assessing green performance are missing.

Based on our findings, we recommend that the Commission promote exchanges of "green" good practice in the Plans, estimate the CAP's contribution to the Green Deal targets and strengthen the future CAP monitoring framework for the climate and the environment.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.



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