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COMMISSION IMPLEMENTING REGULATION (EU) 2021/2290
of 21 December 2021

laying down rules on the methods for the calculation of the common output and result indicators set out in Annex I to Regulation (EU) 2021/2115 of the European Parliament and of the Council establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013

Article 1

The methods for the calculation of the common output and result indicators set out in Annex I to Regulation (EU) 2021/2115 are laid down in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼B*ANNEX***METHODS FOR THE CALCULATION OF THE COMMON OUTPUT AND RESULT INDICATORS SET OUT IN ANNEX I TO REGULATION (EU) 2021/2115****OUTPUT INDICATORS****Calculation methods for output indicators to be used for performance clearance**

1. When calculating indicators for the purpose of performance clearance, Member States shall take into account the following:
 - (a) planning of outputs shall be per agricultural financial year and shall be done as follows:
 - (i) per intervention. If several unit amounts are established for an intervention, outputs may be planned either per unit amount, for groups of unit amounts, or for all unit amounts. If more than one unit of measurement is established for the output indicator of the intervention, planning shall be done per unit of measurement;
 - (ii) per sector for interventions in the fruit and vegetables sector, the hops sector, the olive oil and table olives sector and in the other sectors referred to in Article 42, point (f) of Regulation (EU) 2021/2115;
 - (b) reporting of outputs shall be per agricultural financial year and shall be done for all interventions for which payments have been made in the agricultural financial year concerned as follows:
 - (i) per unit amount;
 - (ii) per operational programme in the fruit and vegetables sector, the hops sector, the olive oil and table olives sector and in the other sectors referred to in Article 42, point (f) of Regulation (EU) 2021/2115;
 - (c) outputs generated by an intervention shall be planned and reported only once under the output indicator associated with that intervention in the CAP Strategic Plan;
 - (d) where an intervention includes support in the form of grants and financial instrument, the output indicator shall be calculated for each form of support;
 - (e) reported output value shall correspond to the proportion of the expenditure effectively paid for that output in the agricultural financial year concerned. Partial outputs shall be reported for partially completed interventions in the given agricultural financial year.

Reporting of advances in output indicators to be used for performance clearance**▼M1**

2. Interventions for which payments have been made in the form of advances as referred to in Article 32(4), point (a), and (5) and Article 44(3) and (3a) of Regulation (EU) 2021/2116 of the European Parliament and of the Council⁽¹⁾ prior to the delivery of the corresponding full output shall not be included in the annual performance report in accordance with Article 128 of Regulation (EU) 2021/2115 for the agricultural financial year in which the advance was paid. Those advances shall be reported for the agricultural financial year in which the output is fully paid.

⁽¹⁾ Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

▼B**Reporting of aggregated values of output indicators and values of output indicators O.3 and O.34 to be used for monitoring, communication and evaluation purposes**

3. The following shall apply when reporting aggregated values of output indicators and other output values:

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- (a) when reporting output indicators used for performance clearance, Member States shall also include the following aggregated values:
- (i) the total output per intervention;
 - (ii) the total output per unit of measurement where several units of measurement are established for an intervention;
 - (iii) where there are several unit amounts within an intervention, the total output shall be established for each category laid down below:
 - each area referred to in Article 71(2) and Article 72(3) of Regulation (EU) 2021/2115;
 - each type of risk management tool referred to in Article 76(3) of Regulation (EU) 2021/2115;
 - preparatory actions under LEADER strategies referred to in Article 77(1), point (b), of Regulation (EU) 2021/2115 and implementation actions under LEADER strategies referred to in that Article of Regulation (EU) 2021/2115;
 - each financial instrument referred to in Article 80 of Regulation (EU) 2021/2115;
 - (iv) the total output per output indicator;
 - (v) the total output for each category referred to in point 3(a)(iii), if relevant for the output indicator;
 - (vi) the total output per type of intervention, where appropriate;
 - (vii) the total output per unit of measurement and, where appropriate, the total output using a common unit of measurement where the output indicator or type of intervention includes several interventions the output of which is measured with different units of measurement;
 - (viii) the number of final recipients of support in the form of financial instruments, per intervention and output indicators concerned;

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- (b) Member States shall annually provide values for the following output indicators not used for performance clearance:
- (i) output indicator O.3:

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- the value of this indicator shall be provided per intervention, per output indicator used for performance clearance, and per type of intervention;
- the value of this indicator shall be provided per each category referred to in point 3(a)(iii), per intervention and per output indicator used for performance clearance, where interventions or output indicators include categories referred to in point 3(a)(iii);

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- the total number of CAP support beneficiaries that are farmers and the total number of farmers that receive direct payments shall be provided;

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— the total number of CAP support beneficiaries that are farmers shall be provided split by gender;

— beneficiaries shall be counted in full;

(ii) output indicator O.34:

— the total number of hectares receiving CAP support covered by the relevant statutory management requirements (SMR), good agricultural and environmental conditions (GAEC) established under Title III, Chapter I, Section 2 of Regulation (EU) 2021/2115 and under environmental practices established pursuant to Articles 31 and 70 and Title III, Chapter III, of that Regulation shall be provided, except for interventions planned in other units;

— the total number of hectares under environmental practices established under Articles 31 and 70 and Title III, Chapter III, of Regulation (EU) 2021/2115 shall be provided, except for interventions planned in other units;

— hectares shall be counted in full.

Calculation methods for aggregated values of output indicators to be used for monitoring, communication and evaluation purposes

4. When calculating the aggregated values of output indicators, outputs shall be counted as follows:

- (a) for aggregated values of output indicators relating to interventions covered by the integrated administration and control system referred to in Article 65(1) of Regulation (EU) 2021/2116 (the 'integrated system') and to interventions paid in full within the financial year and not covered by the integrated system, outputs shall always be counted in full;
- (b) for aggregated values of output indicators relating to interventions not covered by the integrated system that are paid in different instalments over several years, partial outputs shall be counted.

Additional national financing for output indicators

5. When support is granted as additional national financing referred to in Article 115(5) of Regulation (EU) 2021/2115 ('the additional national financing') the following shall apply:

- (a) the planned outputs shall include the outputs generated by additional national financing;
- (b) outputs generated by additional national financing shall be reported separately from the outputs generated by public expenditure other than additional national financing;
- (c) outputs generated by additional national financing shall not be taken into account for the purpose of performance clearance;
- (d) outputs generated by additional national financing shall be taken into account in the calculation of aggregated values of output indicators for the purpose of monitoring, communication and evaluation.

Rules to avoid double counting in output indicators to be used for monitoring, communication and evaluation purposes

6. In order to calculate aggregated values of output indicators without double counting, the following shall apply:

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- (a) where a unit of output is covered by multiple relevant interventions, or several operations within the same intervention that unit of output shall be counted only once when calculating the aggregated value;
- (b) aggregated values for output indicators relating to intervention covered by the integrated system and reported in the annual performance report for the agricultural financial year N-1 shall include the number of units that have received partial or full payment in agricultural financial year N-1 in relation to interventions claimed in year N-2;
- (c) where payment entitlements or maximum thresholds are applied, Member States shall report the relevant area determined as eligible for payment after administrative controls and before applying those limits under the relevant output indicators.

RESULT INDICATORS**Link between specific objectives, result indicators and interventions**

7. In their CAP Strategic Plan, Member States shall identify links between specific objectives, result indicators and interventions as follows:
 - (a) Member States shall identify a link between result indicators and specific objectives. A result indicator may be linked to more than one specific objective;
 - (b) interventions shall be linked to all result indicator(s) to which they contribute directly and significantly;
 - (c) only operations within an intervention that contribute directly and significantly to a result indicator shall be attributed to this result indicator;
 - (d) a single intervention, or a single operation within one intervention, may contribute to more than one result indicator;
 - (e) the value of the output generated by an operation shall always be attributed in full to the relevant result indicator(s), including when it is linked to more result indicators;
 - (f) management commitments and investments contributing to the same purpose shall be linked to separate result indicators, except for result indicator R.43 and R.44;
 - (g) result indicator R.35 shall be linked to interventions in the apiculture sector included in the type of intervention referred to in Article 55(1), point (b), of Regulation (EU) 2021/2115. These interventions shall be reported only under result indicator R.35;
 - (h) areas that are only subject to SMR and GAEC shall not be included in the calculation of result indicators, except for result indicator R.4, which is specifically designed to capture the share of agricultural area receiving CAP income support and subject to conditionality.

Detailed calculation methods for result indicators

8. When planning and reporting result indicators in the annual performance report, the following points shall be taken into account:
 - (a) values for result indicators shall be calculated in full for the agricultural financial year of the first payment, even if only a partial payment was made in the agricultural financial year concerned;

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- (b) by way of derogation from point (a), for result indicator R.37, values shall be counted in full at the time of operation completion;
- (c) values related to payments in the form of advances referred to in Article 32(4), point (a), and (5) and Article 44(2), second subparagraph, and (3) of Regulation (EU) 2021/2116 shall not be counted in the quantification of the related result indicators prior to the delivery of the corresponding output;
- (d) annual values shall be calculated for result indicators R.4, R.5, R.6, R.7, R.8, R.11, R.12, R.13, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.25, R.29, R.30, R.31, R.33, R.34, R.43 and R.44;
- (e) cumulative values shall be calculated for result indicators R.1, R.2, R.3, R.9, R.10, R.15, R.16, R.17, R.18, R.26, R.27, R.28, R.32, R.35, R.36, R.37, R.38, R.39, R.40, R.41 and R.42;
- (f) result indicator R.4 relates to the area covered by all the types of intervention in the form of direct payments referred to in Title III, Chapter II of Regulation (EU) 2021/2115 as well as support for area under natural or other area-specific constraints referred to in Article 71 of that Regulation and for area-specific disadvantages resulting from certain mandatory requirements referred to in Article 72 of that Regulation;
- (g) result indicator R.6 relates to all the types of intervention in the form of direct payments referred to in Title III, Chapter II, of Regulation (EU) 2021/2115, except the crop-specific payment for cotton referred to in Article 36 of that Regulation;
- (h) result indicator R.7 relates to all the types of intervention in the form of direct payments referred to in Title III, Chapter II of Regulation (EU) 2021/2115 except the crop-specific payment for cotton referred to in Article 36 of that Regulation, as well as support for areas under natural or other area-specific constraints referred to in Article 71 of that Regulation and for area-specific disadvantages resulting from certain mandatory requirements referred to in Article 72 of that Regulation;
- (i) by way of derogation from point (h), when Member States design interventions in accordance with Article 72 of Regulation (EU) 2021/2115 supporting forest areas only, such interventions may be linked to result indicator R.30, subject to the following:
 - no interventions are designed for agricultural areas under natural or other area-specific constraints referred to in Article 71 of Regulation (EU) 2021/2115; and
 - Article 22(2) of Regulation (EU) 2021/2115 is not applied in respect of areas designated pursuant to Article 32 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council ⁽¹⁾;

⁽¹⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

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- (j) result indicator R.38 relates to interventions for LEADER referred to in Article 77(1), point (b) of Regulation (EU) 2021/2115. In their CAP Strategic Plan, when submitting it for approval in accordance with Article 118 of Regulation (EU) 2021/2115, Member States shall set for result indicator R.38 a target indicating the expected rural population covered by community-led local development strategies as referred to in Article 32 of Regulation (EU) 2021/1060 of the European Parliament and of the Council⁽¹⁾. Once all local development strategies under a CAP Strategic Plan have been selected, the Member State concerned shall modify the CAP Strategic Plan where relevant to add to the existing target values the additional contribution expected from the implementation of the selected local development strategies. This may include additional links between the interventions for LEADER and the common result indicators set out in Annex I to Regulation (EU) 2021/2115;
- (k) the area-related result indicators R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.31, R.33 and R.34 only relate to voluntary environmental practices going beyond mandatory requirements paid in hectares under eco-schemes referred to in Article 31 of Regulation (EU) 2021/2115, agri-environment-climate commitments referred to in Article 70 of Regulation (EU) 2021/2115, as well as relevant interventions in certain sectors referred to in Title III, Chapter III of Regulation (EU) 2021/2115;
- (l) by way of derogation from point (k), Member States may also link result indicators R.12, R.14, R.19, R.20, R.21, R.22, R.23, R.24, R.29, R.31, R.33 and R.34 to interventions other than those referred to in point (k), provided that the supported practices go beyond relevant mandatory requirements and contribute significantly and directly to the relevant result indicators;
- (m) additional national financing shall be taken into account for the calculation of result indicators.

Rules to avoid double counting in result indicators

9. In order to calculate result indicators without double counting, the following shall apply:
 - (a) where a unit that contributes to the quantification of a result indicator is covered by several interventions, or several operations within the same intervention, which are linked to the same result indicator, this unit shall only be counted once in the quantification of that result indicator;
 - (b) result indicators relating to intervention covered by the integrated system and reported in the annual performance report for the agricultural financial year N-1 shall include the number of units that have received partial or full payment in agricultural financial year N-1 in relation to interventions claimed in year N-2;
 - (c) where payment entitlements or maximum thresholds are applied, Member States shall report the relevant area determined as eligible for payment after administrative controls and before applying those limits under the relevant result indicators;

⁽¹⁾ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159).

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- (d) by way of derogation from point (a), double counting may be accepted for result indicators R.1, R.2, R.3, R.10 and R.28.

Denominators of result indicators

10. The following shall apply to denominators:

- (a) the values of the context indicators that are used as denominators of result indicators shall be fixed for the entire CAP Strategic Plan period. If duly justified, Member States may update these values as part of a CAP Strategic Plan amendment in accordance with Article 119 of Regulation (EU) 2021/2115;
- (b) by way of derogation from point (a), for reporting, denominators for result indicators R.6, R.7, and R.11 shall be updated every year.

Breakdown of result indicators for reporting

11. Member States shall report only one value per relevant result indicators. By way of derogation from the first sentence, the following breakdowns are required:

- (a) by sector for result indicator R.11;
- (b) by subcategories for result indicator R.17;
- (c) by conversion to and maintenance of organic farming for result indicator R.29;
- (d) by land type for result indicator R.33;
- (e) by gender for result indicator R.36;
- (f) by livestock species for result indicators R.43 and R.44.

Coefficients to convert animals in livestock units

12. The following points shall apply to the use of conversion coefficients:

- (a) Eurostat coefficients to convert animals in livestock units shall be used for output indicators and result indicators, where relevant;
- (b) By way of derogation from point (a), the simplified conversion coefficients provided in the following table may be used:

Species	Age/category	Coefficient
Bovine animals	below six months	0,4
	from six months to 2 years	0,6
	over 2 years	1,0
Equine animals	over 6 months	1,0
Sheep and goats		0,15
Pigs	breeding sows > 50kg	0,5
	other pigs	0,3
Poultry	laying hens	0,014
	other poultry	0,03

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- (c) the conversion coefficients provided in the table set out in point (b) may be increased or decreased in duly justified cases and explained in the CAP Strategic Plan taking into account scientific evidence;
- (d) other categories of animals may exceptionally be added in the table set out in point (b) in duly justified cases, and the conversion coefficient for any such categories shall be established and explained in the CAP Strategic Plan taking into account scientific evidence.