



COMMISSION IMPLEMENTING REGULATION (EU) 2026/166

of 21 January 2026

amending Implementing Regulation (EU) 2021/2290 as regards planning and reporting of outputs under output indicators and double counting of values under result indicators

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 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 ⁽¹⁾, and in particular Article 133 thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2021/2290 ⁽²⁾ lays 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.
- (2) Article 54 of Regulation (EU) 2021/2116 of the European Parliament and of the Council ⁽³⁾ provides for the framework of the annual performance clearance. Article 128 of Regulation (EU) 2021/2115 provides for the framework for the reporting, monitoring and evaluation of the performance of the CAP Strategic Plans, while Article 134 of that Regulation provides for an annual performance report on the implementation of the CAP Strategic Plan, which set out key qualitative and quantitative information on the implementation of the CAP Strategic Plan including for output and result indicators. Since Article 54 of Regulation (EU) 2021/2116 has been amended by Regulation (EU) 2025/2649 of the European Parliament and of the Council ⁽⁴⁾ to discontinue the annual performance clearance, the calculation methods for output indicators set out in points 1, 2 and 3 of the Annex to Implementing Regulation (EU) 2021/2290 should be amended to remove the references to annual performance clearance and to add references to reporting, monitoring and evaluation framework.
- (3) The calculation methods for output indicators laid down in point 1(e) of the Annex to Implementing Regulation (EU) 2021/2290 should be amended to allow for a simplified and more flexible reporting of partial outputs generated over several agricultural financial years and to ensure that the reporting of outputs for operational programmes in the annual performance report is consistent with their planning.

⁽¹⁾ OJ L 435, 6.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2115/oj>.

⁽²⁾ 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 (OJ L 458, 22.12.2021, p. 486, ELI: http://data.europa.eu/eli/reg_impl/2021/2290/oj).

⁽³⁾ 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, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>).

⁽⁴⁾ Regulation (EU) 2025/2649 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2021/2115 as regards the conditionality system, types of intervention in the form of direct payment, types of intervention in certain sectors and rural development and annual performance reports and Regulation (EU) 2021/2116 as regards suspensions of payments, annual performance clearance and controls and penalties (OJ L 2025/2649, 31.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2649/oj>).

- (4) Common output indicators laid down in Annex I to Regulation (EU) 2021/2115, are the basis for monitoring and evaluation of the performance of the CAP Strategic Plans during their implementation. Point 3(b)(i) of the Annex to Implementing Regulation (EU) 2021/2290 lays down rules regarding reporting of the aggregated values with respect to output indicator O.3. Those rules should be amended to clarify reporting of aggregated values of this output indicator in case categories are indicated in the CAP Strategic Plan for areas designated pursuant to Article 32 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council⁽⁹⁾, areas with disadvantages determined pursuant to Article 72(3) of Regulation (EU) 2021/2115, risk management tools pursuant to Article 76(3) of Regulation (EU) 2021/2115, and for financial instruments pursuant to Article 80(1) of Regulation (EU) 2021/2115 for interventions based on Article 73 of Regulation (EU) 2021/2115.
- (5) Point 5(a) of the Annex to Implementing Regulation (EU) 2021/2290 lays down rules regarding planning and reporting of additional national financing referred to in Article 115(5) of Regulation (EU) 2021/2115 for output indicators. Those rules should be amended to clarify the planning of additional national financing in Annex V to the CAP Strategic Plans.
- (6) To reduce the administrative burden for Member States, in point 6 of the Annex to Implementing Regulation (EU) 2021/2290 rules should be added on the calculation of aggregated values of output indicators to remove double counting of outputs.
- (7) Point 9(b) of the Annex to Implementing Regulation (EU) 2021/2290 lays down rules to avoid double counting of outputs in result indicators. Those rules should be amended to clarify how outputs generated by partial or full payment in one agricultural financial year should be calculated and reported in the annual performance reports.
- (8) Point 9(d) of the Annex to Implementing Regulation (EU) 2021/2290 lays down possibilities of derogations from the principle of avoiding double counting in result indicators. That provision should be amended to clarify for which result indicators and interventions double counting of outputs should be possible, with the view of reducing administrative burden for Member States in connection with calculation and reporting of result indicators.
- (9) Implementing Regulation (EU) 2021/2290 should therefore be amended accordingly.
- (10) Article 4, second subparagraph, of Regulation (EU) 2025/2649 provides that the amendments of Article 134 of Regulation (EU) 2021/2115 and amendments of Regulation (EU) 2021/2116 which concern annual performance clearance procedure apply in respect of agricultural financial year 2025 and all subsequent agricultural financial years. The rules provided for in Article 1(1), (2), (3), (4) point (b), (5) and (6) of this Regulation should therefore apply in respect of agricultural financial year 2025 and all subsequent agricultural financial years, to ensure the smooth and timely preparation and submission of the annual performance report for agricultural financial year 2025 and all subsequent agricultural financial years.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Common Agricultural Policy Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Implementing Regulation (EU) 2021/2290 is amended as follows:

- (1) point 1 is amended as follows:
 - (a) the title is replaced by the following:

‘Calculation methods for output indicators to be used for the purpose of reporting, monitoring and evaluation’;

⁽⁹⁾ 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, ELI: <http://data.europa.eu/eli/reg/2013/1305/oj>).

- (b) the first sentence is replaced by the following:
‘When calculating output indicators for the purpose of reporting, monitoring and evaluation, Member States shall take into account the following:’;
 - (c) point (e) is replaced by the following:
 - ‘(e) when a unit of output is not fully paid in the same agricultural financial year, Member States may apply different methods to calculate partial output for that agricultural year as long as the following rules are respected:
 - (i) the sum of the partial outputs paid for a unit of output shall not reach 1 before the balance payment;
 - (ii) the sum of the partial outputs paid for a unit of output shall be 1 at the balance payment;
 - (iii) partial outputs shall be positive values or zero, in duly justified cases.’;
 - (d) the following point (f) is added:
 - ‘(f) by way of derogation from point (c), for interventions in certain sectors except for those in the wine sector and the apiculture products sector, the number of operational programmes under output indicator O.35 shall be reported in full for each year of implementation of an operational programme.’;
- (2) in point 2, the title is replaced by the following:

‘Reporting of advances in output indicators to be used for the annual performance report’;

- (3) point 3 is amended as follows:
- (a) in point (a), the first sentence is replaced by the following:
‘when reporting output indicators used for reporting, monitoring and evaluation purposes, Member States shall also include the following aggregated values:’;
 - (b) in point (b), the first sentence and point (i) are replaced by the following:
‘Member States shall annually provide values for the following output indicators for reporting, monitoring and evaluation purposes:
 - (i) output indicator O.3:
 - the value of this indicator shall be provided per intervention, per category where relevant, and per type of intervention;
 - the total number of CAP support beneficiaries that are farmers and the total number of farmers that receive direct payments;
 - the total number of CAP support beneficiaries that are farmers split by gender;
 - beneficiaries shall be counted in full;’;
- (4) point 5 is amended as follows:
- (a) point (a) is replaced by the following:
 - ‘(a) the planned outputs shall include the outputs exclusively generated by additional national financing and shall be planned at the intervention level and per agricultural financial year, starting with the agricultural financial year in which the additional national financing is paid for the first time;’;
 - (b) point (c) is deleted;
- (5) in point 6, the following point (d) is added:
- ‘(d) where an output measured in hectares or livestock units claimed in year N-2 has not been paid before 16 October of agricultural financial year N-1, such output shall not be reported in the annual performance report as a part of the aggregated values of output indicators for financial year N-1.’;

(6) point 9 is amended as follows:

(a) point (b) is replaced by the following:

‘(b) result indicators relating to an intervention covered by the integrated system referred to in Article 65(2) of Regulation (EU) 2021/2116 and reported in the annual performance report for the agricultural financial year N-1 shall include the number of units counted in full for which the beneficiaries have received partial or full payment in the agricultural financial year N-1 in relation to interventions claimed in year N-2;’;

(b) point (d) is replaced by the following:

‘(d) by way of derogation from point (a), double counting may be accepted for result indicators R.1, R.2, R.3, R.10, R.17 and R.28, as well as for the types of interventions in certain sectors and area-based interventions not covered by the integrated system referred to in Article 65(2) of Regulation (EU) 2021/2116.’.

Article 2

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

Article 1(1), (2), (3), (4) point (b), (5) and (6) of this Regulation shall apply in respect of agricultural financial year 2025 and all subsequent agricultural financial years.

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

Done at Brussels, 21 January 2026.

For the Commission
The President
Ursula VON DER LEYEN