

**COMMISSION IMPLEMENTING REGULATION (EU) 2023/130****of 18 January 2023****laying down rules for the implementation of Regulation (EU) 2021/2115 of the European Parliament and of the Council on the presentation of the content of the annual performance report**

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 <sup>(1)</sup>, and in particular Article 134(14) and Article 150(3) thereof,

Whereas:

- (1) Regulation (EU) 2021/2115 lays down a legal framework for the Common Agricultural Policy (CAP) based on a performance-oriented delivery model. That Regulation lays down the specific Union objectives to be achieved by the CAP. That Regulation also defines the types of intervention, as well as common Union requirements applicable to Member States, while leaving Member States flexibility for the design of their intervention strategy to take account of their local conditions, needs and internal arrangements. That Regulation specifies that Member States bear a greater responsibility as to how they meet the CAP specific objectives and achieve targets, including by ensuring coherence across the multiple tools of the CAP Strategic Plan.
- (2) Article 128 of Regulation (EU) 2021/2115 provides that a performance framework is to be established to allow reporting, monitoring and evaluation of the performance of the CAP Strategic Plans during their implementation, including regular reporting on, among others, performance and monitoring activities. Pursuant to Article 129, points (b) and (c), of that Regulation, the performance framework's objectives are to monitor progress made towards achieving the targets of the CAP Strategic Plans and to assess the impact, effectiveness, efficiency, relevance and coherence of the interventions of the CAP Strategic Plans.
- (3) As an essential element of the performance framework, pursuant to Article 134 of Regulation (EU) 2021/2115 and Article 9(3), point (b), and Article 10 of Regulation (EU) 2021/2116 of the European Parliament and of the Council <sup>(2)</sup>, Member States are to provide an annual performance report on the implementation of the CAP Strategic Plan, containing quantitative and qualitative information relevant to the performance of their CAP Strategic Plans.
- (4) To ensure that the content of the annual performance reports responds effectively to the objectives of the performance framework laid down in Article 129 of Regulation (EU) 2021/2115, its structure should allow for the provision of information, relevant to the performance in relation to each of the CAP specific objectives, and in relation to horizontal elements laid down in that Regulation affecting the implementation of the CAP Strategic Plan as a whole.
- (5) Pursuant to Articles 124(3), points (a) and (b), and 124(4), point (b), of Regulation (EU) 2021/2115, the monitoring committee is to examine the progress made in CAP Strategic Plan implementation and to give an opinion on the annual performance reports. The annual performance report should therefore contain all qualitative and quantitative information including issues that affect the progress and performance of the CAP Strategic Plan in a given financial year to allow the monitoring committee to establish its opinion on the annual performance report.

<sup>(1)</sup> OJ L 435, 6.12.2021, p. 1.

<sup>(2)</sup> 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).

- (6) Pursuant to Article 136 of Regulation (EU) 2021/2115, annual performance reports are also to serve as a key element for the examination of performance of the CAP Strategic Plans in annual review meetings. The information contained in the annual performance reports is to be the basis for a biennial performance review, referred to in Article 135 of that Regulation.
- (7) Article 11(6) of Regulation (EU) 2021/2115 provides that Member States are to inform the Commission in the annual performance reports of the total number of hectares for which support has been actually paid for the oilseeds concerned by the Memorandum of Understanding referred to in Article 11(1) of that Regulation.
- (8) Article 137 of Regulation (EU) 2021/2115 provides that, by 15 February 2025 and 15 February of each subsequent year until 2030, the Member States that grant the crop-specific payment for cotton laid down in Title III, Chapter II, Section 3, Subsection 2, of that Regulation are to provide the Commission with information on the implementation of that payment in the previous financial year.
- (9) Article 138 of Regulation (EU) 2021/2115 provides that, by 15 February 2025 and 15 February of each subsequent year until 2030, the Member States that grant the transitional national aid laid down in Article 147 of that Regulation are to provide the Commission with information on the implementation of that aid in the previous financial year.
- (10) Therefore, Member States are to provide in the annual performance report all quantitative and qualitative information laid down in Article 134 of Regulation (EU) 2021/2115, as well as for the financial years 2024 and 2026 the justifications for deviations from milestones referred to in Article 135(2) of that Regulation.
- (11) Member States should therefore provide in the annual performance report the quantitative information referred to in Article 134(5) of Regulation (EU) 2021/2115, including the expenditure declared in the annual accounts and relevant to the realised outputs, as well as penalties or other reductions, and for the EAFRD, cancelled or recovered funds as referred to in Article 134(5), point (b), of that Regulation. This enables the Commission to verify the calculation of a reconciliation between the gross expenditure relevant to outputs referred to in Article 134(5), first subparagraph, point (a), of Regulation (EU) 2021/2115 and the amounts declared in the annual accounts, reflecting net expenditure, laid down in Article 32(1) of Commission Implementing Regulation (EU) 2022/128 <sup>(3)</sup> presented by the Member States. This is necessary for the purposes of the assessments referred to in Article 54(2) of Regulation (EU) 2021/2116.
- (12) Article 2(5) of Commission Implementing Regulation (EU) 2022/1317 <sup>(4)</sup> provides that Member States making use of any of the derogations referred to Article 1(1) of that Implementing Regulation are to include in the annual performance report due on 15 February 2024 an assessment of the effects of the application of such derogations on global food security, on the preservation of the environment and the fight against climate change.
- (13) Therefore, pursuant to Article 134(14) of Regulation (EU) 2021/2115, rules on the presentation of the content of the annual performance reports and on the transmission of those reports to the Commission should be laid down.
- (14) For the submission of the annual performance reports to the Commission, the Member States should use the electronic system for the secure exchange of information 'SFC2021' referred to in Article 3 of Commission Implementing Regulation (EU) 2021/2289 <sup>(5)</sup>.

<sup>(3)</sup> Commission Implementing Regulation (EU) 2022/128 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council on paying agencies and other bodies, financial management, clearance of accounts, checks, securities and transparency (OJ L 20, 31.1.2022, p. 131).

<sup>(4)</sup> Commission Implementing Regulation (EU) 2022/1317 of 27 July 2022 providing for derogations from Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards the application of the standards for good agricultural and environmental conditions of land (GAEC standards) 7 and 8 for claim year 2023 (OJ L 199, 28.7.2022, p. 1).

<sup>(5)</sup> Commission Implementing Regulation (EU) 2021/2289 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2115 of the European Parliament and of the Council on the presentation of the content of the CAP Strategic Plans and on the electronic system for the secure exchange of information (OJ L 458, 22.12.2021, p. 463).

- (15) 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*

**Presentation of the content of the annual performance report**

Member States shall present the content of the annual performance report provided for in Article 134 of Regulation (EU) 2021/2115 as set out in the Annex to this Regulation.

*Article 2*

**Submission of the annual performance report**

Member States shall submit the annual performance report in an electronic format, by means of the electronic system for the secure exchange of information called 'SFC2021', provided for in Article 3 of Implementing Regulation (EU) 2021/2289.

*Article 3*

**Entry into force**

This Regulation shall enter into force on the seventh 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.

Done at Brussels, 18 January 2023.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

---

## ANNEX

**Presentation of the content of the annual performance report referred to in Article 134 of Regulation (EU) 2021/2115**

1. A SYNTHESIS OF THE STATE OF IMPLEMENTATION OF THE CAP STRATEGIC PLAN IN RESPECT OF THE PREVIOUS FINANCIAL YEAR

This section shall include the qualitative information referred to in Article 134(7), point (a), of Regulation (EU) 2021/2115.

- 1.1. **Summary on the state of implementation of the CAP Strategic Plan**

This subsection shall include a summary of the progress of implementation of the CAP Strategic Plan during the previous financial year.

This subsection may also include a summary of key issues that affected the performance of the CAP Strategic Plan in the previous financial year that shall be reported in detail in subsection 1.2, including measures taken to address these issues.

- 1.2. **State of implementation of the CAP Strategic Plan by specific and cross-cutting objectives**

For each specific and cross-cutting objective referred to in Article 6(1) and (2) of Regulation (EU) 2021/2115, this subsection shall include a description of the issues that affected the performance of the CAP Strategic Plan in the previous financial year, where appropriate, giving reasons and, where relevant, describing the measures taken to address these issues.

This subsection may include explanations related to deviations of achieved values of result indicators from the corresponding milestones to complement the information that shall be provided under subsection 2.1.

- 1.3. **Horizontal aspects of the implementation of CAP Strategic Plan**

This subsection shall include a description of progress made towards the implementation of the CAP Strategic Plan in the previous financial year, identification of issues affecting the implementation of the CAP Strategic Plan in the previous financial year, and, where relevant, measures to address them, in relation to governance, networks and national legislative or non-legislative actions relevant for the implementation and performance of the CAP Strategic Plan.

This subsection may include a description of the issues that affected the performance of the CAP Strategic Plan in the previous financial year and that cannot be reported under specific or cross-cutting objectives in subsection 1.2.

- 1.4. **Derogation from GAEC standards in 2023**

If the Member State used the derogation provided for in Article 1 of Implementing Regulation (EU) 2022/1317, this subsection shall include an assessment of the effects of the application of such derogation on global food security, on the preservation of the environment and on the fight against climate change, in accordance with Article 2(5) of that Implementing Regulation.

2. QUANTITATIVE INFORMATION, QUALITATIVE INFORMATION ON DEVIATION OF VALUES OF RESULT INDICATORS FROM MILESTONES AND JUSTIFICATION OF EXCESS OF REALISED UNIT AMOUNTS COMPARED TO PLANNED UNIT AMOUNTS

This section shall include the quantitative information referred to in Article 134(4) and (5) of Regulation (EU) 2021/2115. It shall also include qualitative information as regards deviations from milestones referred to in Article 134(7), point (b), of that Regulation.

It shall include the mandatory qualitative information referred to in Article 134(9) of that Regulation. It may include the optional qualitative information referred to in Article 134(8) of that Regulation.

Achieved results and realised outputs shall be reported in accordance with the methods for calculation laid down in the Annex to Commission Implementing Regulation (EU) 2021/2290 <sup>(1)</sup>.

## 2.1. Achieved values of result indicators

This subsection shall include the value achieved in the previous financial year for each of the result indicators set out in the CAP Strategic Plan and the distance to the corresponding annual milestone set in the CAP Strategic Plan, giving reasons, where appropriate, for deviations from milestones and, where relevant, describing the measures taken, in accordance with Article 134(7), point (b), of Regulation (EU) 2021/2115.

In the annual performance report due on 15 February 2025, this subsection shall also include a justification of any shortfall of more than 35 % from the relevant milestones for financial year 2024, as referred to in Article 135(2) of that Regulation.

In the annual performance report due on 15 February 2027, this section shall also include a justification of any shortfall of more than 25 % from the relevant milestones for financial year 2026, as referred to in Article 135(2) of that Regulation.

## 2.2. Realised outputs – unit amounts – additional national financing

For each unit amount as set out in the CAP Strategic Plan, this subsection shall include realised outputs, corresponding expenditure and realised unit amounts in accordance with Article 134(5) of Regulation (EU) 2021/2115.

This subsection may include a justification of any excess of the realised unit amount compared to the corresponding reference unit amount laid down in Article 134(8) of that Regulation.

This subsection shall include justification of any excess of the realised unit amount compared to the reference unit amount referred to in Article 134(6) and (8) of Regulation (EU) 2021/2115 if this excess is higher than 50 %, as laid down in Article 134(9) of that Regulation.

The second and third paragraphs do not apply to output indicators marked in Annex I to that Regulation as used only for monitoring.

### 2.2.1. Realised unit amounts for interventions in the form of direct payment

The information provided under this subsection shall include:

- (a) realised outputs;
- (b) expenditure calculated pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 ('gross expenditure') relevant to the realised outputs, including the following elements based on which the calculation of the gross expenditure was carried out:
  - (i) amounts not paid following reduction and capping, laid down in Article 17 of Regulation (EU) 2021/2115;
  - (ii) amounts not paid following financial discipline, laid down in Article 17 of Regulation (EU) 2021/2116;
  - (iii) amounts not paid following penalties, laid down in Article 45(1), point (b), Article 59(1), point (d), and Articles 85 and 89 of Regulation (EU) 2021/2116;

---

<sup>(1)</sup> 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).

- (iv) expenditure declared in the annual accounts relevant to the realised outputs, laid down in Article 32(1), point (b), of Implementing Regulation (EU) 2022/128 ('net expenditure');
- (c) the resulting realised unit amounts.

#### 2.2.2. *Realised unit amounts for interventions in certain sectors*

The information provided under this subsection shall include:

- (a) realised outputs;
- (b) expenditure calculated pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 ('gross expenditure') relevant to the realised outputs, including the following elements based on which the calculation of the gross expenditure was carried out:
  - (i) where applicable, amounts not paid due to limitation of financial assistance based on the share of the value of the marketed production, referred to in Article 52(2) and Article 68(3) of Regulation (EU) 2021/2115;
  - (ii) amounts not paid following penalties, laid down in Article 45(1), point (b), and Article 59(1), point (d), of Regulation (EU) 2021/2116;
  - (iii) expenditure declared in the annual accounts relevant to the realised outputs, laid down in Article 32(1), point (b), of Implementing Regulation (EU) 2022/128 ('net expenditure');
- (c) the resulting realised unit amounts.

#### 2.2.3. *Realised unit amounts for interventions for rural development*

The information provided under this subsection shall include:

- (a) realised outputs excluding outputs generated exclusively by additional national financing;
- (b) expenditure calculated pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 ('gross expenditure') relevant to the realised outputs, including the following elements based on which the calculation of the gross expenditure was carried out:
  - (i) amounts recovered, laid down in Article 57 of Regulation (EU) 2021/2116;
  - (ii) amounts not paid following penalties, laid down in Article 45(2), point (b), Article 59(1), point (d), and Articles 85 and 89 of Regulation (EU) 2021/2116;
  - (iii) expenditure declared in the annual accounts relevant to the realised outputs, laid down in Article 32(1), point (c), of Implementing Regulation (EU) 2022/128 ('net expenditure');
  - (iv) total public expenditure excluding national financing;
- (c) the resulting realised unit amounts.

#### 2.2.4. *Additional national financing*

Realised outputs generated exclusively by additional national financing shall be reported by intervention.

National financial assistance and additional national financing referred to in Article 134(11) and Article 115(5), points (a) and (d), of Regulation (EU) 2021/2115 shall be reported by intervention.

### 2.3. **Realised outputs – aggregated values**

This subsection shall include aggregated values of output indicators reported in accordance with the methods for calculation laid down in the Annex to Implementing Regulation (EU) 2021/2290.

2.3.1. *Aggregated values of output indicators by interventions and units of measurement*

2.3.2. *Aggregated values of output indicators by types of intervention and units of measurement*

2.3.3. *Other aggregated values of output indicators*

2.4. **Additional unit amounts of reference**

If Member States decide to make use of the option laid down in Article 134(6) of Regulation (EU) 2021/2115, this subsection shall contain for each intervention concerned the information referred to in Article 134(6), first subparagraph, point (a), or in Article 134(6), first subparagraph, point (b), of that Regulation.

2.5. **Use of financial instruments in rural development interventions**

This subsection shall contain additional information on the use of financial instruments in the previous financial year in accordance with Article 134(10) of Regulation (EU) 2021/2115. This additional information shall be reported by type of intervention.

2.6. **Information on oilseeds, cotton and transitional national aid**

This subsection shall include the information on oilseeds to be reported in accordance with Article 11(6) of Regulation (EU) 2021/2115.

This subsection shall also include the information on the crop-specific payment for cotton to be reported in accordance with Article 137 of Regulation (EU) 2021/2115, except for the annual performance report due on 15 February 2024.

This subsection shall also include the information on transitional national aid to be reported in accordance with Article 138 of Regulation (EU) 2021/2115, which shall be reported by intervention, except for the annual performance report due on 15 February 2024.

3. **SUMMARY OF EVALUATIONS**

In the last annual performance report due on 15 February 2030, this section shall comprise a summary of the evaluations carried out during the implementation period of the CAP Strategic Plan in accordance with Article 134(2) of Regulation (EU) 2021/2115.

It shall be complemented by a list of evaluations carried out during the implementation period, which shall include for each evaluation:

- (a) title;
  - (b) date of completion;
  - (c) link to one or more specific or cross-cutting objectives referred to in Article 6(1) and (2) of Regulation (EU) 2021/2115;
  - (d) key conclusions and recommendations;
  - (e) explanation how the key recommendations were followed up;
  - (f) link to the evaluation report.
-