



2025/0545(COD)

5.10.2026

*****I**

DRAFT REPORT

on the proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities
(COM(2025)0545 – C10-0166/2025 – 2025/0545(COD))

Committee on Budgets
Committee on Budgetary Control

(Joint committee procedure – Rule 59 of the Rules of Procedure)

Rapporteurs: Jean-Marc Germain, Niclas Herbst

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the ***■*** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

**on the proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities
(COM(2025)0545 – C10-0166/2025 – 2025/0545(COD))**

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2025)0545),
 - having regard to Article 294(2) and Article 322(1), point (a), of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0166/2025),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the Court of Auditors of 18 March 2026¹,
 - having regard to the opinion of the European Economic and Social Committee of 23 September 2026²,
 - having regard to the opinion of the Committee of the Regions of 24 July 2026³,
 - having regard to Rule 60 of its Rules of Procedure,
 - having regard to the opinions of the Committee on Development, the Committee on Economic and Monetary Affairs, the Committee on Employment and Social Affairs, the Committee on the Environment, Climate and Food Safety, the Committee on Industry, Research and Energy, the Committee on Transport and Tourism, the Committee on Regional Development, the Committee on Agriculture and Rural Development, the Committee on Fisheries, and the Committee on Women's Rights and Gender Equality,
 - having regard to the report of the Committee on Budgets and the Committee on Budgetary Control (A10-0000/2026),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the

¹ OJ C, C/2026/1819, 18.3.2026, ELI: <http://data.europa.eu/eli/C/2026/1819/oj>.

² OJ C, C/2026/4661, 23.9.2026, ELI: <http://data.europa.eu/eli/C/2026/4661/oj>

³ OJ C, C/2026/3463, 24.7.2026, ELI: <http://data.europa.eu/eli/C/2026/3463/oj>

national parliaments.

Amendment 1

Proposal for a regulation

Article 1 – paragraph 2

Text proposed by the Commission

2. This Regulation also establishes rules for ensuring a uniform application of the principles of ‘do no significant harm’ and gender equality referred to in Article 33(2), points (d) and (f) of Regulation (EU, Euratom) 2024/2509 respectively, where feasible and appropriate, in line with the principles of economy, efficiency and effectiveness as set out in Article 33(1) of that Regulation, as well as other horizontal principles regarding working and employment conditions and climate and biodiversity. It also establishes horizontal provisions applicable to all Union programmes and activities, such as rules for establishing a Single Gateway referred to in Article 12 of this Regulation, and rules on information, communication and visibility.

Amendment

2. This Regulation also establishes rules for ensuring a uniform application of the principles of ‘do no significant harm’ and gender equality referred to in Article 33(2), points (d) and (f) of Regulation (EU, Euratom) 2024/2509 respectively, where feasible and appropriate, in line with the principles of economy, efficiency and effectiveness as set out in Article 33(1) of that Regulation, as well as other horizontal principles regarding working and employment conditions and climate and biodiversity. It also establishes horizontal provisions applicable to all Union programmes and activities, such as rules ***concerning the quality, reliability and assurance of performance data and rules*** for establishing a Single Gateway referred to in Article ***12(1)*** of this Regulation, and rules on information, communication and visibility.

Or. en

Amendment 2

Proposal for a regulation

Article 2 – paragraph 1 – point 1 – point b

Text proposed by the Commission

(b) in the context of financial instruments and budgetary guarantees, the amount of ***reimbursable*** financing provided to final recipients and supported by the Union budget;

Amendment

(b) in the context of financial instruments and budgetary guarantees, the amount of financing ***and equity investments*** provided to final recipients and supported by the Union budget;

Or. en

Amendment 3

Proposal for a regulation

Article 2 – paragraph 1 – point 9

Text proposed by the Commission

(9) ‘result indicator’ means a quantitative performance indicator that monitors the direct effects of supported activities;

Amendment

(9) ‘result indicator’ means a quantitative **or qualitative** performance indicator that monitors the direct effects of supported activities;

Or. en

Amendment 4

Proposal for a regulation

Article 2 – paragraph 1 – point 9 a (new)

Text proposed by the Commission

Amendment

(9a) ‘baseline’ means the status, quantitative or qualitative, of the output indicator or result indicator prior to the start of a programme, activity or measure, against which progress towards the achievement of its objectives shall be measured;

Or. en

Amendment 5

Proposal for a regulation

Article 2 – paragraph 1 – point 10

Text proposed by the Commission

(10) ‘EU coefficients’ means the **three-tier** system of coefficients **(0%, 40%, 100%)** which are applied to measure the contribution of each budget intervention towards **policies**;

Amendment

(10) ‘EU coefficients’ means the **tier** system of coefficients which are applied to measure the contribution of each budget intervention towards **policy objectives**;

Or. en

Amendment 6

Proposal for a regulation

Article 2 – paragraph 1 – point 10 a (new)

Text proposed by the Commission

Amendment

(10a) ‘expenditure tracking’ means the monitoring of how the funds of Union budget programmes, in particular budgetary commitments and payments, are used across categories of activities, independently of the delivery model of the programmes and how the funds are disbursed to recipients, to ensure transparency and accountability;

Or. en

Amendment 7

Proposal for a regulation

Article 2 – paragraph 1 – point 10 b (new)

Text proposed by the Commission

Amendment

(10b) ‘performance framework’ means the applicable rules for monitoring the outputs and results achieved through the Union budget, with a view to ensuring that the Union budget is implemented in accordance with the principle of sound financial management, therefore respecting the principles of economy, efficiency and effectiveness as set out in Article 33(1) of Regulation (EU, Euratom) 2024/2509;

Or. en

Amendment 8

Proposal for a regulation

Article 2 – paragraph 1 – point 12

Text proposed by the Commission

Amendment

(12) ‘advisory partner’ means an *eligible counterpart such as a financial institution*

(12) ‘advisory partner’ means an advisory partner as defined in Regulation

or other entity with whom the Commission has concluded an advisory agreement for the purpose of implementing one or more advisory initiatives, other than advisory initiatives implemented through external service providers contracted by the Commission or through executive agencies.

.../... [European Competitiveness Fund];

Or. en

Amendment 9

Proposal for a regulation

Article 2 – paragraph 1 – point 12 a (new)

Text proposed by the Commission

Amendment

(12a) ‘beneficiary’ means a natural person or an entity with or without legal personality with whom a grant agreement has been signed;

Or. en

Amendment 10

Proposal for a regulation

Article 2 – paragraph 1 – point 12 b (new)

Text proposed by the Commission

Amendment

(12b) ‘recipient’ means a beneficiary, a contractor, a remunerated external expert or a person or entity receiving prizes, non-financial donations or support from the budget under a financial instrument or a budgetary guarantee, or implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509;

Or. en

Amendment 11

Proposal for a regulation

Article 2 – paragraph 1 – point 12 c (new)

Text proposed by the Commission

Amendment

(12c) ‘implementing partner’ means implementing partner as defined in Regulation .../... [European Competitiveness Fund].

Or. en

Amendment 12

Proposal for a regulation

Article 3 – paragraph 1 – introductory part

Text proposed by the Commission

This Regulation aims to strengthen the design, monitoring and implementation of the Union’s strategic priorities, reduce administrative burden and increase transparency, by:

Amendment

This Regulation aims to strengthen the design, monitoring and implementation of the **Union budget and of the** Union’s strategic priorities, reduce administrative burden, **in particular for beneficiaries**, and increase transparency **and accountability**, by:

Or. en

Amendment 13

Proposal for a regulation

Article 3 – paragraph 1 – point e

Text proposed by the Commission

(e) establishing the arrangements for providing information about budgetary performance, available funding opportunities under the budget and other information of interest to the public related to the implementation of the budget.

Amendment

(e) establishing the arrangements for providing information about budgetary performance, available funding opportunities under the budget, **information on beneficiaries and recipients** and other information of interest to the public related to the implementation of the budget.

Or. en

Amendment 14

Proposal for a regulation

Article 4 – title

Text proposed by the Commission

Climate and biodiversity

Amendment

Climate, **environment** and biodiversity

Or. en

Amendment 15

Proposal for a regulation

Article 4 – paragraph 1

Text proposed by the Commission

1. The contribution from the budget to climate and biodiversity shall be monitored by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

Amendment

1. The contribution from the budget to climate, **environmental** and biodiversity **objectives** shall be monitored **in a measurable manner** by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

Or. en

Amendment 16

Proposal for a regulation

Article 4 – paragraph 2

Text proposed by the Commission

2. Programmes and activities shall be implemented with a view to achieving an overall spending target of at least 35% of the total amount of the budget on climate action and environmental objectives ('climate and environment spending target') over the entire 2028-2034 multiannual financial framework, calculated by using the highest coefficient amongst climate mitigation, climate adaptation and resilience, and environment of the framework referred to in paragraph 1. Defence and security spending shall be excluded from the basis for the calculation of the climate and environment spending target.

Amendment

2. Programmes and activities shall be implemented with a view to achieving an overall spending target of at least 35% of the total amount of the budget on climate action and environmental objectives ('climate and environment spending target') over the entire 2028-2034 multiannual financial framework (**MFF**). **Within that target, programmes and activities shall be implemented with the aim to achieve a spending objective of at least the same level as for the 2021-2027 MFF of the total amount of the budget on biodiversity objectives, and with the aim of achieving a higher level compared to the 2021-2027 MFF. The 'climate and environment spending target' is calculated**

by using the highest coefficient amongst climate mitigation, climate adaptation and resilience, and environment of the framework referred to in paragraph 1. Defence and security spending shall be excluded from the basis for the calculation of the climate and environment spending target.

Or. en

Amendment 17

Proposal for a regulation Article 4 – paragraph 4

Text proposed by the Commission

4. The Commission is empowered to adopt delegated acts in accordance with Article 20 to adjust the levels of the climate and environment spending targets defined in Annex III to take into account developments during the implementation of the programmes, including the under- or over-achievement of the targets, or to reflect new priorities within the implementation of programmes.

Amendment

deleted

Or. en

Amendment 18

Proposal for a regulation Article 4 – paragraph 5

Text proposed by the Commission

5. Where there is insufficient progress towards the *climate and environment* spending *target* in one or more of the relevant programmes, the *Institutions*, in accordance with their responsibilities and the relevant legislation, will consult each other on appropriate measures to be taken to ensure that Union spending on *climate and environment objectives* over the 2028-2034 multiannual financial framework corresponds *to* at least *35% of the total*

Amendment

5. Where there is insufficient progress towards the spending *commitments defined in paragraph 2*, in one or more of the relevant programmes, the *European Parliament, the Council and the Commission*, in accordance with their responsibilities and the relevant legislation, will consult each other on appropriate measures to be taken to ensure that Union spending on *the spending commitments defined in paragraph 2* over the 2028-

amount of the Union budget.

2034 multiannual financial framework corresponds at least *to the commitments referred to in paragraph 2.*

Or. en

Amendment 19

Proposal for a regulation Article 5 – paragraph 1

Text proposed by the Commission

1. A streamlined application of the ‘do no significant harm’ principle as referred to in Article 33(2), point (d), of Regulation (EU, Euratom) 2024/2509, shall *be facilitated by a single and simple guidance* (‘do no significant harm guidance’).

Amendment

1. *To facilitate* a streamlined application of the ‘do no significant harm’ (**DNSH**) principle as referred to in Article 33(2), point (d), of Regulation (EU, Euratom) 2024/2509, *the Commission shall adopt delegated acts in accordance with Article 20 to supplement this Regulation by establishing an exhaustive list of activities that, based on scientific evidence, experience from previous programming periods and requirements and safeguards established under applicable Union law, are considered to do significant harm to the environment.*

Or. en

Amendment 20

Proposal for a regulation Article 5 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Where appropriate, the delegated acts referred to in the first subparagraph shall also define carve-out criteria specifying the conditions under which the listed activity concerned shall nonetheless be considered compliant with the DNSH principle and shall specify that activities that are not included in the list shall be automatically deemed to comply with the DNSH principle.

The Commission shall also establish a guidance to ensure the consistent

verification and application of the DNSH principle.

Or. en

Amendment 21

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 1

Text proposed by the Commission

The guidance referred to in paragraph 1 shall ***set out general principles and criteria and, where necessary, specific criteria at the level of relevant policy areas.***

Amendment

The delegated acts and the Commission guidance referred to in paragraph 1 shall ***contribute to achieving the high level of environmental and human health protection provided by existing Union legislation while avoiding duplication with its requirements and taking into account the need to achieve the objectives and comply with the management mode and forms of financing of the relevant programmes or instruments in line with the Union's policy priorities and its international commitments.***

Or. en

Amendment 22

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 2

Text proposed by the Commission

It shall distinguish, in particular, between policy areas or activities that are always deemed to be in line with the do no significant harm principle, and policy areas or activities that are considered to do significant harm to one or several environmental objectives and can therefore not be financed from the EU budget.

Amendment

deleted

Or. en

Amendment 23

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 3

Text proposed by the Commission

The guidance *by the Commission* shall *take into account the need to achieve the set objectives of the relevant programmes or instruments in line with the Union's policy priorities, the need to avoid duplication with requirements under existing EU legislation, the high levels of protection to human health and the environment provided by existing EU legislation, the administrative and reporting burden on authorities and beneficiaries, and the principle of proportionality.*

Amendment

In addition, and for the purpose of the application of the DNSH principle, the delegated acts and the Commission guidance referred to in paragraph 1 shall ensure that administrative and reporting requirements on authorities and beneficiaries are limited to what is strictly necessary for demonstrating compliance with this Regulation.

Or. en

Amendment 24

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

In particular, information or evidence required from beneficiaries shall be limited to what is strictly necessary to verify compliance with the DNSH principle and shall, to the greatest extent possible, take into account information, assessments, permits, certifications or other evidence already available under applicable Union or national law or under Union funding rules. Existing assessments shall not be repeated where they remain relevant for demonstrating compliance.

Or. en

Amendment 25

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 4

Text proposed by the Commission

Proportionality shall ***be ensured notably by*** taking into account the size of an activity, ***its climate and environmental impacts,*** and the territorial characteristics of the regions where the activities take place ***or the fact that they*** may take place in third countries.

Amendment

Proportionality shall ***apply to the climate and environmental impact,*** taking into account the size of an activity, and the territorial characteristics of the regions where the activities take place, ***including whether those activities*** may take place in third countries. ***In that context, activities of limited funding volume shall be subject to a simplified and adapted compliance documentation.***

Or. en

Amendment 26

Proposal for a regulation

Article 5 – paragraph 2 – subparagraph 4 a (new)

Text proposed by the Commission

Amendment

In exceptional and duly justified circumstances, where there are serious doubts as to whether an activity may be liable to cause significant harm to the environment according to Article 33(2), point (d), of Regulation (EU, Euratom) 2024/2509, the Commission may request the beneficiary or, where relevant, the Member State concerned to provide the information necessary to clarify those doubts. On the basis of that information, the Commission may carry out a more detailed assessment of compliance with the DNSH principle.

Or. en

Amendment 27

Proposal for a regulation

Article 5 – paragraph 3 – subparagraph 1

Text proposed by the Commission

The guidance referred to in paragraph 1 shall also identify cases where the application of the ***do no significant harm*** principle may not be feasible or appropriate, ***such as*** crisis situations, including emergencies arising from natural catastrophes, or other reasons of overriding public interest.

Amendment

The guidance referred to in paragraph 1 shall also ***clearly*** identify ***the*** cases where the ***entire*** application of the ***DNSH*** principle may not be feasible or appropriate, ***in duly justified*** crisis situations, including emergencies arising from natural catastrophes, or other reasons of overriding public interest ***within the meaning of the Union environmental law, provided that the invoked reason of overriding public interest relates to an activity identified in the list of activities established by the delegated acts referred to in paragraph 1.***

Or. en

Amendment 28

Proposal for a regulation

Article 5 – paragraph 3 – subparagraph 2

Text proposed by the Commission

In this respect, it shall ***notably*** be considered that it is not feasible or appropriate to apply the ***do no significant harm*** principle ***in relation*** to defence and security activities.

Amendment

For as long as it is necessary to address crisis situations arising from the development of the geopolitical situations, it shall be considered that it is not feasible or appropriate to apply the ***DNSH*** principle to ***the relevant*** defence and security activities.

Or. en

Amendment 29

Proposal for a regulation

Article 5 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. The relevant sector-specific rules may specify whether compliance with the DNSH principle is to be verified at the level of the relevant call for proposals or tenders, at the level of the individual

project or operation, or through a combination of those levels, taking into account the nature of the support concerned. Such rules shall not modify the substantive principles or criteria laid down in this Article and in the delegated acts and the Commission guidance referred to in paragraph 1.

Work programmes, calls for proposals, calls for tenders or other acts or documents relating to the implementation of Union programmes and activities shall not introduce additional exclusions, eligibility conditions, assessment criteria or methodological requirements concerning the application of the DNSH principle beyond those provided for in this Regulation. Where compliance with the DNSH principle and criteria has been verified, no additional assessment or documentation requirement shall be imposed for the purposes of assessing compliance with that principle, provided that compliance with the principles laid down in this Regulation and in the delegated acts and the guidance referred to in paragraph 1 continues to be ensured.

Or. en

Amendment 30

Proposal for a regulation Article 5 – paragraph 3 b (new)

Text proposed by the Commission

Amendment

3b. *Prior to the adoption of the delegated acts and the guidance referred to in paragraph 1, or any substantial update thereto, the Commission shall carry out appropriate, transparent consultations with all interested parties during its preparatory work, including at expert level. Those consultations shall be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April*

2016 on Better Law-Making. In particular, to ensure equal participation in the preparation of delegated acts and the guidance referred to in paragraph 1, the European Parliament and the Council shall receive all documents at the same time as Member States' experts, and their experts shall systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

The Parliament and Council may submit observations within 3 months. The Commission shall engage into adequate exchange with the two Institutions, take due account of the views expressed, and shall justify the manner in which it has done so within 3 months.

Or. en

Amendment 31

Proposal for a regulation Article 5 – paragraph 3 c (new)

Text proposed by the Commission

Amendment

3c. This Article applies without prejudice to compliance with applicable Union law.

Or. en

Amendment 32

Proposal for a regulation Article 6 – paragraph 1

Text proposed by the Commission

Amendment

1. The contribution from the budget to social policies within the Union shall be monitored by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

1. The contribution from the budget to social policies ***and objectives*** within the Union shall be monitored ***in a measurable manner*** by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

Amendment 33**Proposal for a regulation****Article 6 – paragraph 2***Text proposed by the Commission*

2. Programmes and activities shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented to achieve their set objectives respecting working and employment conditions under applicable national law, Union law, ILO conventions and collective agreements in accordance with Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509.

Amendment

2. Programmes and activities shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented to achieve their set objectives respecting working and employment conditions under applicable national law, Union law, ILO conventions and collective agreements in accordance with Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509. ***The Commission shall facilitate the streamlined application of this paragraph.***

Or. en

Amendment 34**Proposal for a regulation****Article 7 – paragraph 1 – subparagraph 1***Text proposed by the Commission*

The programmes and activities that aim to support gender equality in accordance with Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509 are specified in Annex IV to this Regulation.

Amendment

The programmes and activities that aim to support gender equality in accordance with Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509, ***the Gender Equality Strategy and related documents***, are specified in Annex IV to this Regulation.

Or. en

Amendment 35**Proposal for a regulation****Article 7 – paragraph 1 – subparagraph 1 a (new)***Text proposed by the Commission**Amendment*

Gender equality, gender mainstreaming

and the integration of a gender perspective shall be taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of the programmes listed in Annex IV, where feasible and appropriate in accordance with the sector-specific rules.

Or. en

Amendment 36

Proposal for a regulation

Article 7 – paragraph 2 – subparagraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) interventions with potential but unproven gender relevance (gender equality score 0), including activities that are gender-neutral in their design and impact.*

Or. en

Amendment 37

Proposal for a regulation

Article 7 – paragraph 3

Text proposed by the Commission

Amendment

3. The Commission shall provide **technical guidance** on the methodology referred to in paragraph 2 to determine the categories and corresponding gender equality scores, aiming to ensure consistency across all programmes.

3. The Commission shall provide **a notice** on the methodology referred to in paragraph 2 to determine the categories and corresponding gender equality scores, aiming to ensure consistency across all programmes. **The application of the methodology shall not create additional administrative requirements for final recipients.**

Or. en

Amendment 38

Proposal for a regulation

Article 7 – paragraph 4

Text proposed by the Commission

Amendment

4. The Commission is empowered to adopt delegated acts in accordance with Article 20 to amend Annex IV.

deleted

Or. en

Amendment 39

Proposal for a regulation

Article 8 – paragraph 1 – subparagraph 1 – point b

Text proposed by the Commission

Amendment

(b) EU coefficients, assigned to the intervention fields to determine their contribution to **policies**;

(b) EU coefficients, assigned to the intervention fields to determine their contribution to **the policy objectives pursued by Union programmes and activities**;

Or. en

Amendment 40

Proposal for a regulation

Article 8 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The Commission shall ensure that the list of intervention fields set out in Annex I covers, to the fullest extent possible, all policy objectives pursued under Union programmes and activities, including in the field of external action and development cooperation. Where the Commission considers that policy objectives, including objectives relating to the enlargement process, pre-accession support, or the strengthening of foreign partnerships, are not adequately reflected in the intervention fields and indicators set out in Annex I, it shall set out the reasons therefor in the relevant annex to the annual report referred to in Article 9(2).

Or. en

Amendment 41

Proposal for a regulation Article 8 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. The Commission shall prepare a document mapping the links between the intervention fields set out in Annex I and the relevant Union policy objectives of each Union budget programme that they are intended to support, so as to ensure a clear and verifiable correlation between expenditure categories and the strategic priorities of the Union, including the Commission priorities as laid down in the annual report referred to in Article 9(2). For Global Europe and other relevant programmes in external action, that document shall also include a correspondence table with the reporting system established by the Development Assistance Committee of the Organisation for Economic Cooperation and Development (OECD). The document shall be published on the Single Gateway referred to in Article 12(1) and be kept updated.

The Commission shall present, as part of the Annex to the annual report adopted in 2028 pursuant to Article 9(2), the intervention logic of each programme financed by the Union budget, establishing a link between the intervention fields, the objectives of the programme and the relevant indicators used for the evaluation of the programme.

Or. en

Amendment 42

Proposal for a regulation Article 8 – paragraph 3

Text proposed by the Commission

3. The Commission ***may detail further the definition of*** the performance indicators referred to in paragraph 1, first subparagraph, point (c).

Amendment

3. The Commission ***shall, as an Annex to the annual report referred to in Article 9(2), adopt detailed definitions, methodologies and measurement criteria and expected reporting periodicity for*** the performance indicators referred to in paragraph 1, first subparagraph, point (c), ***ensuring their quality, consistency, reliability, comparability and aggregation at Union level. The definitions, methodologies and requirements shall be updated where necessary to address material changes to the performance framework.***

Or. en

Amendment 43

**Proposal for a regulation
Article 8 – paragraph 4**

Text proposed by the Commission

4. The Commission is empowered to adopt delegated acts in accordance with Article 20 to amend Annex I and Annex II.

Amendment

4. The Commission is empowered to adopt delegated acts in accordance with Article 20 to amend Annex I and Annex II ***for the following purposes:***

(a) to reflect legislative changes to an existing Union programme or activity after the entry into force of this Regulation;

(b) to reflect the establishment of a new Union programme or activity by a legislative act adopted after the entry into force of this Regulation;

(c) where no result indicator has been assigned for a given intervention field and the Commission considers it relevant, to add at least one quantitative result indicator for that intervention field.

Or. en

Amendment 44

Proposal for a regulation

Article 8 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

As regards point (c) of the first subparagraph, the Commission shall, by ... [two years after the entry into force of this Regulation], adopt a delegated act in accordance with Article 20 to amend Annex I. Where the Commission considers that a quantitative result indicator cannot be formulated for a given intervention field, it shall instead define a qualitative result indicator describing the expected change in policy, legal, institutional or administrative conditions that the intervention field is designed to achieve, against which progress can be assessed during and at the end of the implementation period.

Or. en

Amendment 45

Proposal for a regulation

Article 8 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4a. The Commission and Member States shall take appropriate steps to prevent any discrimination against persons with disabilities during the preparation, implementation, monitoring, reporting and evaluation of programmes and related activities in line with the obligations and objectives set out in the United Nations Convention on the Rights of Persons with Disabilities in accordance with Council Decision 2010/48/EC^{1a}. In particular, accessibility for persons with disabilities shall be taken into account throughout the preparation and implementation of programmes.

1^a Council Decision of 26 November 2009 concerning the conclusion, by the European Community, of the United Nations Convention on the Rights of Persons with Disabilities (OJ L 23, 27.10.2010, p. 35, ELI: [http://data.europa.eu/eli/dec/2010/48\(1\)/oj](http://data.europa.eu/eli/dec/2010/48(1)/oj)).

Or. en

Amendment 46

Proposal for a regulation Article 8 a (new)

Text proposed by the Commission

Amendment

Article 8a

Consultation mechanism

The Commission shall establish a permanent consultation mechanism with all relevant stakeholders for the ongoing monitoring of the adequacy of the performance framework established under Article 8, including Member States' and local and regional authorities, final recipients and beneficiaries, and implementing partners.

Or. en

Amendment 47

Proposal for a regulation Article 9 – paragraph 1

Text proposed by the Commission

Amendment

1. The Commission shall monitor the implementation of the programmes and activities financed by the budget, across all methods of budget implementation, to assess the progress made towards the achievement of their objectives in accordance with the performance indicators referred to in Article 8(1), first

1. The Commission shall monitor the implementation of the programmes and activities financed by the budget, across all methods of budget implementation, to assess the progress made towards the achievement of their objectives in accordance with the performance indicators referred to in Article 8(1), first

subparagraph, point (c). Data shall be collected efficiently, effectively and in a timely manner. To that end, proportionate reporting requirements shall be imposed on recipients of Union funding. Data shall be collected regularly and stored electronically.

subparagraph, point (c). Data shall be collected efficiently, effectively and in a timely manner. To that end, proportionate reporting requirements shall be imposed on **beneficiaries and** recipients of Union funding. Data shall be collected regularly and stored electronically.

Or. en

Amendment 48

Proposal for a regulation Article 9 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. For the purposes of ensuring the reliability and accuracy of performance data, the complete set of metadata for the indicators shall be annexed to the annual report referred to in paragraph 2 for 2028, including:

(a) the baseline, at least one milestone, and target;

(b) the methodology to calculate baseline, target and distance to target;

(c) the unit of measurement;

(d) the frequency of measurement;

(e) the programmes expected to use each indicator and coverage of specific objective.

Or. en

Amendment 49

Proposal for a regulation Article 10 – paragraph 1

Text proposed by the Commission

Amendment

1. The Commission shall carry out evaluations in accordance with Article 34(3) of Regulation (EU, Euratom) 2024/2059 to examine the effectiveness, efficiency, relevance, coherence and Union

1. The Commission shall carry out evaluations in accordance with Article 34(3) of Regulation (EU, Euratom) 2024/2059 to examine the effectiveness, efficiency, relevance, coherence and Union

added value of each programme or activity. In relation to the common agricultural policy, such evaluations shall also cover measures implemented in accordance with Regulation (EU) No 1308/2013.¹²

added value of each programme or activity, ***at the latest three years after the end of the programming period of each programme or activity.*** In relation to the common agricultural policy, such evaluations shall also cover measures implemented in accordance with Regulation (EU) No 1308/2013.¹²

¹² Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products (OJ L 347, 20.12.2013, p. 671).

¹² Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products (OJ L 347, 20.12.2013, p. 671).

Or. en

Amendment 50

Proposal for a regulation

Article 10 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The Commission shall report to the European Parliament and the Council the findings of the evaluations and publish them on the Single Gateway referred to in Article 12(1). The results of the evaluations shall be duly taken into account in the design and implementation of the programmes and activities in the next programming period.

Or. en

Amendment 51

Proposal for a regulation

Article 10 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The evaluations referred to in paragraph 1 shall be based on the indicators referred to in Article 8(1b) as defined in the intervention logic, reliable performance data, including the results of

the assessment based on data on actual cost pursuant to paragraph 2a, and harmonised methodologies, enabling comparability across programmes and Member States.

The evaluations shall, in particular:

(a) assess the extent to which results and impacts have been achieved, beyond outputs;

(b) examine the cost-effectiveness and efficiency of the interventions, including where relevant the total public expenditure;

(c) identify lessons learned and weaknesses, including in design, implementation and control systems.

Or. en

Amendment 52

Proposal for a regulation

Article 10 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. *The Commission shall ensure that accurate, complete, reliable and verifiable performance data are collected throughout implementation to enable robust evaluations of Union programmes and activities and the assessment of progress towards the achievement of their objectives.*

Or. en

Amendment 53

Proposal for a regulation

Article 10 – paragraph 2

Text proposed by the Commission

Amendment

2. The Commission shall publish an implementation report for each programme or activity no later than four years after the

2. The Commission shall publish an implementation report for each programme or activity no later than four years after the

start of its implementation.

start of its implementation *on the Single Gateway referred to in Article 12(1) and shall transmit it simultaneously to the European Parliament and to the Council. Each implementation report shall include the following elements, as applicable:*

(a) a quantitative and qualitative assessment of the progress made towards the achievement of the objectives of the programme or activity, measured against the output and result indicators set out in Annex I and the baselines and estimated values established in accordance with Article 14(3);

(b) an analysis of the gap between estimated and actual results for each result indicator, including an assessment of whether the programme or activity remains on track to achieve its objectives within the programming period;

(c) an explanation of significant variances between estimated and actual performance, including where applicable the causes of underperformance and the extent to which external factors, implementation difficulties or design weaknesses have contributed to any shortfall;

(d) where one or more targets or milestones are not on track, specific proposals for corrective action, including any recommended amendments to the programme or activity, together with a timeline for their implementation.

Or. en

Amendment 54

Proposal for a regulation

Article 10 – paragraph 2 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Sector-specific rules may complement the reporting requirements set out in this paragraph where necessary to reflect the

specific objectives, implementation modalities or monitoring needs of the programme or activity concerned.

Or. en

Amendment 55

Proposal for a regulation

Article 10 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. The evaluations referred to in paragraph 1 and the implementation reports referred to in paragraph 2 shall include an assessment of the efficiency and economy of Union spending in accordance with Article 33(1) of Regulation (EU, Euratom) 2024/2509 based on actual cost. For this purpose, the Commission shall collect data on actual cost based on risk and a representative sample of operations financed under each programme and activity, including operations implemented through financing not linked to costs. To that end, the Commission shall establish a methodology for the collection of data on actual costs, which shall be published on the Single Gateway referred to in Article 12(1). The methodology shall be updated where necessary to address material changes to the financing modalities of the programmes.

The following information regarding the assessment referred to in the first subparagraph shall be included in the reports referred to in paragraphs 1 and 2:

(a) the programmes and intervention fields covered, the number and volume of operations sampled, and the methodology applied;

(b) an assessment comparing the unit costs implied by the applicable financing not linked to costs parameters with the actual unit costs observed in the sample;

(c) where the sampling reveals systematic divergences between implied and actual unit costs exceeding a threshold defined in the methodology referred to in the first subparagraph, the corrective measures the Commission intends to take, including where appropriate a review of the applicable financing not linked to costs parameters; and

(d) any cases where sufficient cost data could not be obtained, together with an explanation of the reasons and the alternative assurance measures applied.

Or. en

Amendment 56

Proposal for a regulation Article 11 – paragraph 1

Text proposed by the Commission

1. For Union budget implemented under shared management, Member States shall carry out evaluations related to criteria such as effectiveness, efficiency, relevance and coherence, with the aim of improving the quality of the design and implementation of the measures and **to identify** bottlenecks and ways to speed up their implementation. Evaluations may also cover other relevant criteria, such as inclusiveness, visibility and European added value.

Amendment

1. For Union budget implemented under shared management, Member States shall carry out evaluations related to criteria such as effectiveness, efficiency, relevance and coherence, with the aim of improving the quality of the design and implementation of the measures and **identifying** bottlenecks and ways to speed up their implementation. Evaluations may also cover other relevant criteria, such as inclusiveness, visibility and European added value.

Or. en

Amendment 57

Proposal for a regulation Article 11 – paragraph 4

Text proposed by the Commission

4. Member States shall draw up an evaluation roadmap and shall submit it to the relevant monitoring committee and the Commission no later than one year after

Amendment

4. Member States shall draw up an evaluation roadmap **using the common template set by the Commission in accordance with paragraph 5a** and shall

the approval of their plans.

submit it to the relevant monitoring committee and the Commission no later than one year after the approval of their plans.

Or. en

Amendment 58

Proposal for a regulation

Article 11 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The evaluation roadmaps shall enable the aggregation and comparison of evaluation results at Union level. To that end, they shall include:

(a) the evaluation objectives, scope and timeline;

(b) the intervention fields and indicators to be evaluated;

(c) the data sources, methodologies and responsibilities;

(d) arrangements to ensure the availability, quality and comparability of data;

(e) provisions for the use of evaluation results in decision-making;

(f) minimum qualification and experience requirements for the independent experts conducting the evaluations, including demonstrated expertise in quantitative and qualitative evaluation methods and relevant subject matter knowledge.

Or. en

Amendment 59

Proposal for a regulation

Article 11 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4a. The Commission shall assess the

evaluation roadmaps, taking into account their completeness, consistency and comparability across Member States and may make observations within 2 months after their submission.

Member States shall review their evaluation roadmaps, taking into account the observations of the Commission, prior to submitting them to the Commission for approval.

Member States shall update the evaluation roadmap where necessary, in agreement with the Commission.

Or. en

Amendment 60

Proposal for a regulation Article 11 – paragraph 5

Text proposed by the Commission

5. Member States shall **entrust** evaluations **to** functionally independent experts.

Amendment

5. Member States shall **ensure that** evaluations **are carried out in compliance with the common quality standards for evaluations referred to in paragraph 5a by** functionally independent experts **who meet the minimum requirements defined pursuant to point (f) of paragraph 4 and who were selected through competitive selection procedures.**

Or. en

Amendment 61

Proposal for a regulation Article 11 – paragraph 5 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

For the purpose of complying with the principle of absence of conflict of interest laid down in Article 61(3) of Regulation (EU, Euratom) 2024/2509, evaluation experts shall not have been directly involved in the design, implementation or

monitoring of the measures evaluated and shall submit a declaration of interests prior to commencing their work.

Or. en

Amendment 62

Proposal for a regulation

Article 11 – paragraph 5 – subparagraph 1 b (new)

Text proposed by the Commission

Amendment

Member States shall assess the declarations of interest and document those assessments. Upon request, the declarations of interest and the related assessments shall be made available to the Commission and the European Court of Auditors (ECA).

Or. en

Amendment 63

Proposal for a regulation

Article 11 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5a. The Commission shall issue a common template for the evaluation roadmap referred to in paragraph 4 and common quality standards for evaluations carried out under this Article, including requirements for the methodology, evidence base, reporting and verification of the independence and absence of conflict of interest of experts, no later than one year after the entry into force of this Regulation.

Or. en

Amendment 64

Proposal for a regulation

Article 11 – paragraph 7

Text proposed by the Commission

7. All evaluations shall be published on the **website** referred to in Article 12(1).

Amendment

7. All evaluations shall be published on the **Single Gateway** referred to in Article 12(1) **together with the assessments referred to in paragraph 5 of this Article, demonstrating compliance with the independence requirements for evaluation experts.**

Or. en

Amendment 65

Proposal for a regulation Article 11 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7a. The Commission shall carry out a quality assessment of a risk-based sample of evaluations submitted by the Member States. Where the Commission considers that an evaluation does not meet the quality standards referred to in paragraph 5a or that the independence requirements for evaluation experts referred to in paragraph 5 have not been satisfied, it shall notify the Member State concerned and may require the evaluation to be revised or repeated. The Commission shall report to the European Parliament and the Council on the results of its quality assessments.

Or. en

Amendment 66

Proposal for a regulation Article 11 a (new)

Text proposed by the Commission

Amendment

Article 11a

Quality, reliability and assurance of performance data provided by Member

States and implementing partners

1. Member States and implementing partners shall ensure the timely availability of accurate, complete, reliable, and verifiable performance data to enable robust evaluations of Union programmes and activities and the assessment of progress towards the achievement of their objectives. The performance data shall be collected in accordance with the definitions, methodologies, and reporting requirements established by the Commission pursuant to Article 8(4).

2. The systems set up by Member States in accordance with Article 14(1) shall:

(a) enable the systematic collection of data on output and result indicators;

(b) ensure quality and consistency of the performance data;

(c) include audit trails and supporting documentation allowing verification of reported data by the Commission, the ECA, the European Anti-Fraud Office (OLAF) and the European Public Prosecutor's Office (EPPO), where applicable;

(d) ensure that data are available throughout implementation and at the time of the evaluations in accordance with Article 10(1).

3. When implementing the Union budget under shared management, Member States shall submit to the Commission, together with their annual performance data, a management declaration certifying that the reported data are accurate, complete and compliant with the applicable monitoring and reporting requirements. Where Member States are unable to provide such certification in respect of all or part of the reported data, they shall clearly identify the data concerned, provide the reasons for such limitation, and set out the corrective measures to address them and

the timeline for doing so.

4. The Commission shall put in place appropriate control, audit and data validation arrangements with the Member States, including clear responsibilities for data quality, timely corrections of identified deficiencies and effective follow-up of audit findings, to ensure the traceability and reliability of performance data as well as the consistent application of the reporting methodology and the uniform interpretation of indicators.

5. To ensure the quality, reliability and comparability of performance data used for Union-level monitoring and evaluation, the Commission shall carry out risk-based verifications of performance data submitted by Member States, implementing partners and other reporting entities before incorporating such data into the annual report referred to in Article 9(2). The Commission shall establish, document and make publicly available its verification methodology.

6. Where the Commission, based on its verifications pursuant to paragraph 5, has reasonable grounds to doubt the accuracy, completeness or reliability of reported performance data, it shall inform the Member State, implementing partner and other reporting entities concerned and, where such data affect a material portion of reported performance, the discharge authority without delay.

7. Pending the verification of the data referred to in paragraph 5, the Commission shall either exclude the data concerned from the annual report referred to in Article 9(2) or include the data with a clear indication that their reliability has not been fully assured, together with an explanation of the nature and extent of the uncertainty.

8. The Commission shall report annually to the discharge authority on the quality, reliability and coverage of performance data, including identified

weaknesses, corrective actions taken and remaining risks.

Or. en

Amendment 67

Proposal for a regulation

Article 12 – paragraph 1 – point a (new)

Text proposed by the Commission

Amendment

(aa) display the links between the intervention fields set out in Annex I and the Union policy objectives of each programme and activity, as referred to in Article 8(1a);

Or. en

Amendment 68

Proposal for a regulation

Article 12 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) provide the information referred to in Article 38 and Article 142(1) of Regulation (EU, Euratom) 2024/2509;

(b) provide the information referred to in Article 38 and Article 142(1) of Regulation (EU, Euratom) 2024/2509, *while respecting the safeguards for the protection of personal data set out in those two Articles;*

Or. en

Amendment 69

Proposal for a regulation

Article 12 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) provide, for each financial instrument and budgetary guarantee, information on the total number and volume of operations below the EUR 500,000 threshold, broken down by Member State, implementing partner,

third country, and by intervention field;

Or. en

Amendment 70

Proposal for a regulation

Article 12 – paragraph 1 – point d

Text proposed by the Commission

(d) provide information about operations that have received special distinctions or an emblem of excellence, and are seeking alternative or additional funding, financing or investors;

Amendment

(d) provide information about operations that have received **a quality label**, special distinctions or an emblem of excellence, and are seeking alternative or additional funding, financing or investors;

Or. en

Amendment 71

Proposal for a regulation

Article 12 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(ea) provide aggregated information on annual equity investments outside the Union supported by Union budgetary guarantees in accordance with Article 17, paragraph 2, point (a), of this Regulation;

Or. en

Amendment 72

Proposal for a regulation

Article 12 – paragraph 2 – point a

Text proposed by the Commission

(a) information on the activities financed by the budget, including on the progress of the financial implementation and performance, broken down by programme and by chapter of a plan by a Member State where relevant;

Amendment

(a) information on the activities financed by the budget, **both in terms of commitments and payments**, including on the progress of the financial implementation and performance, broken down by programme and by chapter of a plan by a Member State where relevant; **and by the type and form of Union**

financing used (grants, loans, guarantees, blending operations);

Or. en

Amendment 73

Proposal for a regulation

Article 12 – paragraph 2 – point b

Text proposed by the Commission

(b) information on aggregated performance broken down by programme and intervention field, using the relevant performance indicators referred to in Article 8(1), first subparagraph, point (c), of this Regulation;

Amendment

(b) information on aggregated performance broken down by programme, ***budget line*** and intervention field, using the relevant performance indicators referred to in Article 8(1), first subparagraph, point (c), of this Regulation;

Or. en

Amendment 74

Proposal for a regulation

Article 12 – paragraph 2 – point c a (new)

Text proposed by the Commission

Amendment

(ca) information in the form of an exhaustive dashboard on contribution towards specific policies addressed by multiple intervention fields or programmes;

Or. en

Amendment 75

Proposal for a regulation

Article 12 – paragraph 2 – point f a (new)

Text proposed by the Commission

Amendment

(fa) information on the aggregated distribution of resources, by Fund or programme, at NUTS2 (or NUTS3, where possible) level, including for shared, direct and indirect management funds;

Or. en

Amendment 76

Proposal for a regulation

Article 12 – paragraph 2 – point f b (new)

Text proposed by the Commission

Amendment

(fb) links to other relevant portals and websites, including those reporting non-financial performance information;

Or. en

Amendment 77

Proposal for a regulation

Article 12 – paragraph 2 – point f c (new)

Text proposed by the Commission

Amendment

(fc) the implementation reports referred to in Article 10(2);

Or. en

Amendment 78

Proposal for a regulation

Article 12 – paragraph 2 – point f d (new)

Text proposed by the Commission

Amendment

(fd) justifications pursuant to Article 15(1).

Or. en

Amendment 79

Proposal for a regulation

Article 12 – paragraph 2 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The information referred to in this paragraph shall be published in an open, machine-readable format which allows

data to be sorted, searched, extracted, compared and reused.

Or. en

Amendment 80

Proposal for a regulation Article 12 – paragraph 3

Text proposed by the Commission

3. With regard to the function referred to in paragraph 1, point (c), of this Article, the Single Gateway shall contain, regarding the operations financed through plans by Member States, the information referred to in Article 63, paragraph 1, point (e) of Regulation .../... [National and Regional Partnership Plans].

Amendment

3. With regard to the function referred to in paragraph 1, point (c), of this Article, the Single Gateway shall contain, regarding the operations financed through plans by Member States, the information referred to in Article 63, paragraph 1, point (e) of Regulation .../... [National and Regional Partnership Plans], ***without prejudice to Article 64, paragraph 5, of that Regulation.***

Or. en

Amendment 81

Proposal for a regulation Article 12 – paragraph 5

Text proposed by the Commission

5. The Single Gateway shall be updated regularly.

Amendment

5. The Single Gateway shall be updated regularly, ***and at least on a quarterly basis. Each update shall be accompanied by a time-stamped, immutable record of the data published at the time of that update, which shall be retained for a period of ten years to allow for the reconstruction and verification of reported data. Where data published on the Single Gateway is subsequently corrected or revised, the Commission shall clearly identify the nature, scope and reason for the correction and retain the original data alongside the corrected data in the archived record.***

Or. en

Amendment 82

Proposal for a regulation

Article 12 – paragraph 5 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The ECA, OLAF and EPPO, where the implementing partner is established in a Member State participating in enhanced cooperation pursuant to Council Regulation (EU) 2017/1939^{1a}, shall have direct access to the records referred to in the first subparagraph that are relevant for the purposes of carrying out their respective mandates.

^{1a} Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')(OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>).

Or. en

Amendment 83

Proposal for a regulation

Article 12 – paragraph 6

Text proposed by the Commission

Amendment

6. The Commission is empowered to adopt delegated acts in accordance with Article 20 to amend this Article.

deleted

Or. en

Amendment 84

Proposal for a regulation

Article 12 – paragraph 6 a (new)

Text proposed by the Commission

Amendment

6a. The Commission shall submit an annual report to the European Parliament and the Council assessing the quality, completeness and accuracy of the data published on the Single Gateway, the timeliness of their publication, identifying any material gaps or deficiencies, and setting out the measures taken or planned to address them.

Or. en

Amendment 85

Proposal for a regulation

Article 13 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5a. The assessments referred to in paragraphs 1 to 3 shall be prepared in cooperation with the relevant national, regional and local authorities involved in the implementation of the activities concerned, in accordance with the applicable partnership and multi-level governance principles laid down in the relevant sector-specific rules.

Or. en

Amendment 86

Proposal for a regulation

Article 14 – paragraph 2 – subparagraph 3

Text proposed by the Commission

Amendment

Where ‘greenhouse gas emissions avoided’ is assigned as the result indicator, the Member State shall also assign a second result indicator, if available under the same intervention field.

Where ‘greenhouse gas emissions avoided’ is assigned as the result indicator, the Member State shall also assign a second result indicator, if available under the same intervention field. **The Commission shall report on ‘greenhouse gases avoided’ based on the data reported by Member States.**

Amendment 87**Proposal for a regulation****Article 14 – paragraph 3 – subparagraph 1***Text proposed by the Commission*

Each plan shall provide the baseline and an estimated value for the result indicator assigned to each measure in accordance with paragraph 2, including the expected year of achievement of that value. For area- and animal-based income support under the common agricultural policy, such an estimated value shall not be cumulative and shall correspond to the maximum value reached during the programming period.

Amendment

Each plan shall provide the baseline and an estimated value for the result indicator assigned to each measure in accordance with paragraph 2, including the expected year of achievement of that value. ***For measures implemented through financial instruments or budgetary guarantees, Member States may, where appropriate, provide indicative ranges, staged targets or cumulative values over the implementation period, reflecting the demand-driven and revolving nature of such instruments.***

For area- and animal-based income support under the common agricultural policy, such an estimated value shall not be cumulative and shall correspond to the maximum value reached during the programming period.

Or. en

Amendment 88**Proposal for a regulation****Article 14 – paragraph 5 a (new)***Text proposed by the Commission**Amendment*

5a. Member States shall establish and operate the monitoring and reporting systems referred to in paragraph 1 in cooperation with the relevant national, regional and local authorities, and, where appropriate, other bodies involved in the implementation of the measures concerned, in accordance with the applicable partnership and multi-level governance principles laid down in the

relevant sector-specific rules. Those authorities and bodies shall be involved, as appropriate, in the selection of indicators, the collection and validation of performance data, and the reporting of progress under this Article.

Or. en

Amendment 89

Proposal for a regulation Article 15 – paragraph 1

Text proposed by the Commission

1. For each measure of a plan by third countries, the Commission shall assign at least one intervention field from Annex I and, ***to the extent possible***, shall ensure that, in their plans, third countries use the performance indicators referred to in Article 8(1), first subparagraph, point (c). The Commission shall ***make observations or seek additional information if necessary. Agreements concluded with the third country concerned shall include an obligation for the third country to provide the requested additional information and to revise the proposed performance indicators if needed.***

Amendment

1. For each measure of a plan by third countries, the Commission shall assign at least one intervention field from Annex I and shall ensure that, in their plans, third countries use the performance indicators referred to in Article 8(1), first subparagraph, point (c). ***In duly justified cases and subject to the prior approval from the Commission, third countries may assign indicators that are not included in Annex I.*** The Commission shall ***justify in writing the reasons for accepting an indicator not included in Annex I and shall publish that justification on the Single Gateway referred to in Article 12(1).***

Or. en

Amendment 90

Proposal for a regulation Article 15 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Each plan submitted by a candidate country or potential candidate country shall provide for each measure:
(a) a baseline established on the basis of verifiable data;
(b) an estimated value for the result

indicator or, where a qualitative result indicator is used, a description of the expected qualitative change of the policy, legal, institutional or administrative conditions that the intervention field is designed to achieve by the end of the implementation period, justified by reference to the objectives of the measure and, where relevant, the applicable EU accession criteria, including relevant acquis chapters, benchmarks, screening results, recommendations or Council conclusions under the enlargement framework against which progress will be assessed;

(c) the expected year of achievement of the estimated value or qualitative change referred to in point (b).

Or. en

Amendment 91

Proposal for a regulation

Article 15 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. The Commission shall ensure that funding agreements concluded with third countries that are not subject to the obligations under paragraph 1a include an obligation for the third countries to provide requested additional information and to revise the proposed performance indicators if needed.

The Commission shall report annually to the European Parliament and the Council on the application of this Article, including the number and nature of approved departures from Annex I indicators.

Or. en

Amendment 92

Proposal for a regulation Article 16 – paragraph 1

Text proposed by the Commission

1. When implementing the budget in accordance with Article 62(1), first subparagraph, point (a), of Regulation (EU, Euratom) 2024/2509, the Commission shall ensure compliance with the requirements laid down in Article 33(2), points (d), (e) and (f), of that Regulation. In particular, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

Amendment

1. When implementing the budget in accordance with Article 62(1), first subparagraph, point (a), of Regulation (EU, Euratom) 2024/2509, the Commission shall ensure compliance with the requirements laid down in Article 33(2), points (d), (e) and (f), of that Regulation ***and in its delegated acts and the guidance referred to in Article 5(1) of this Regulation. The Commission shall refrain from imposing unjustified additional requirements for the purpose of achieving compliance.*** In particular, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

Or. en

Amendment 93

Proposal for a regulation Article 16 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Where the relevant sector-specific rules do not determine the appropriate level for verification, and to limit administrative requirements on final recipients and beneficiaries, the Commission shall, in principle, apply the DNSH principle as referred to in Article 33(2), point (d), of Regulation (EU, Euratom) 2024/2509 at the earliest possible level where it can ensure an adequate level of assurance and effectiveness in verifying compliance with the principles and criteria laid down in Article 5 of this Regulation.

Or. en

Amendment 94

Proposal for a regulation Article 16 – paragraph 2

Text proposed by the Commission

2. When preparing the work programme within the meaning of Article 110 of Regulation (EU, Euratom) 2024/2509, the Commission shall define the areas of eligible activities in a manner that allows for the assignment of at least one intervention field to each area.

Amendment

2. When preparing the work programme within the meaning of Article 110 of Regulation (EU, Euratom) 2024/2509, the Commission shall define the areas of eligible activities in a manner that allows for the assignment of at least one intervention field to each area, ***without prejudice to Article 5 of this Regulation.***

Or. en

Amendment 95

Proposal for a regulation Article 16 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. At the request of a Member State, the Commission may provide technical assistance under direct management, where appropriate, to support the implementation of the requirements laid down in this Regulation, including with regard to performance monitoring, expenditure tracking, indicator methodology, data collection and reporting systems.

Or. en

Amendment 96

Proposal for a regulation Article 17 – paragraph 2 – point -a (new)

Text proposed by the Commission

Amendment

(-a) reporting on the transfer of benefits from Union budgetary guarantees to final recipients under debt products, including quantifiable data on

the scale and type of benefits such as reduced interest rates, extended maturities or enhanced risk coverage transferred by financial intermediaries to final recipients; the Commission shall assess and publish the findings of this reporting in the annual report referred to in Article 9(2);

Or. en

Amendment 97

Proposal for a regulation

Article 17 – paragraph 2 – point -a a (new)

Text proposed by the Commission

Amendment

(-aa) audit arrangements conferring on the ECA the right to carry out audits, including on-the-spot audits, on any person or entity receiving Union funds under the agreement, in accordance with Article 263 of Regulation (EU, Euratom) 2024/2509;

Or. en

Amendment 98

Proposal for a regulation

Article 17 – paragraph 2 – point -a b (new)

Text proposed by the Commission

Amendment

(-ab) investigation arrangements conferring on OLAF the right to carry out investigations, including on-the-spot checks and inspections, in respect of any person or entity receiving Union funds under the agreement, in accordance with Article 129 of Regulation (EU, Euratom) 2024/2509 and with Regulation (EU, Euratom) No 883/2013^{1a};

^{1a} Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning

investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/883/oj>).

Or. en

Amendment 99

Proposal for a regulation

Article 17 – paragraph 2 – point -a c (new)

Text proposed by the Commission

Amendment

(-ac) where the implementing partner is established in a Member State participating in enhanced cooperation pursuant to Council Regulation (EU) 2017/1939, provisions ensuring the jurisdiction of the EPPO in respect of criminal offences affecting the financial interests of the Union, in accordance with that Regulation;

Or. en

Amendment 100

Proposal for a regulation

Article 17 – paragraph 2 – point a a (new)

Text proposed by the Commission

Amendment

(aa) reporting on equity investments made outside the Union supported by Union budgetary guarantees, including the country of destination, the sector, the amount invested and the identity of the final recipient where this can be established;

Or. en

Amendment 101

Proposal for a regulation Article 17 – paragraph 3

Text proposed by the Commission

3. Reporting requirements imposed on recipients of Union funds including persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509 shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner.

Amendment

3. Reporting requirements imposed on recipients of Union funds including persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509 shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner. ***Proportionality shall not be invoked as a basis for limiting the audit and investigation rights referred to in paragraph 2, points (-ac), (-ad) and (a), which are mandatory regardless of the size or nature of the operation concerned.***

Or. en

Amendment 102

Proposal for a regulation Article 17 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. The agreements referred to in paragraph 2 shall explicitly state that the right of the ECA to audit cannot be waived or restricted by the implementing partner and shall include provisions ensuring that this right flows down to sub-delegated entities and final recipients.

Or. en

Amendment 103

Proposal for a regulation Article 17 – paragraph 3 b (new)

3b. Where appropriate, recipients of Union funds may request technical assistance from the Commission to ensure compliance with this Regulation.

Or. en

Amendment 104

Proposal for a regulation Article 18 – paragraph 5

Text proposed by the Commission

Amendment

5. Member States shall ensure information, communication and visibility of support and achievements of the Union funds, and communicate to citizens through the website referred to in Article 64(1) of Regulation .../... [National and Regional Partnership Plans], in accordance with the requirements set out in this Article, except where Union law or national law excludes such publication for reasons of security, public order or criminal investigations. Publication of personal data shall comply with the rules on the protection of personal data as laid down in Regulation (EU) 2016/679.¹³

5. Member States shall ensure information, communication and visibility of support and achievements of the Union funds, and communicate to citizens through the website referred to in Article 64(1) of Regulation .../... [National and Regional Partnership Plans], in accordance with the requirements set out in this Article, except where Union law or national law excludes such publication for reasons of security, public order or criminal investigations. Publication of personal data shall comply with the rules on the protection of personal data as laid down in Regulation (EU) 2016/679¹³ **and with the data retention limit referred to in Article 38(7) of Regulation (EU, Euratom) 2024/2059, and shall be limited to what is necessary and proportionate to the transparency objective pursued, on the basis of criteria established in Union or national law.**

¹³ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

¹³ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

Amendment 105**Proposal for a regulation****Article 19 – paragraph 1***Text proposed by the Commission*

1. The Member States and the Commission shall be allowed to process personal data only where necessary for the purpose of carrying out their respective obligations under this Regulation and under Regulation .../... [National and Regional Partnership Plans], in particular for monitoring, reporting, communication, publication, evaluation, financial management, verifications and audits and, where applicable, for determining the eligibility of participants.

Amendment

1. The Member States and the Commission shall be allowed to process personal data only where necessary for the purpose of carrying out their respective obligations under this Regulation and under Regulation .../... [National and Regional Partnership Plans], in particular for monitoring, reporting, communication, publication, evaluation, financial management, verifications and audits and, where applicable, for determining the eligibility of participants. ***Personal data shall be processed in accordance with Regulation (EU) 2016/679 or Regulation (EU) 2018/1725, whichever is applicable.***

Or. en

Amendment 106**Proposal for a regulation****Article 19 – paragraph 1 – subparagraph 1 a (new)***Text proposed by the Commission**Amendment*

Where the obligations referred to in the first subparagraph, in particular monitoring and reporting, can be fulfilled through the processing of anonymised or pseudonymised data, Member States and the Commission shall process the relevant data in that form.

Or. en

Amendment 107**Proposal for a regulation****Article 19 – paragraph 1 – subparagraph 1 b (new)**

Text proposed by the Commission

Amendment

Personal data which have not been anonymised or pseudonymised or shall only be processed where strictly necessary, in particular for the purposes of verification, audit and the determination of eligibility of participants.

Or. en

Amendment 108

Proposal for a regulation Article 19 – paragraph 4

Text proposed by the Commission

Amendment

4. Special categories of personal data referred to in Article 9 of Regulation (EU) 2016/679 and Article 10 of Regulation (EU) 2018/1725, may be processed only **for** the purposes of determining the eligibility of participants, monitoring and evaluation of operations involving support to persons with disabilities and marginalised communities, including Roma, and calculating the values of the performance indicators related to the relevant intervention fields set out in Annex I, as well as verifications and audits.

4. Special categories of personal data referred to in Article 9 of Regulation (EU) 2016/679 and Article 10 of Regulation (EU) 2018/1725, **including data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and health data** may be processed only **where strictly necessary for and proportionate to** the purposes of determining the eligibility of participants, monitoring and evaluation of operations involving support to persons with disabilities and marginalised communities, including Roma, and calculating the values of the performance indicators related to the relevant intervention fields set out in Annex I, as well as verifications and audits. **Processing pursuant to this paragraph shall be subject to appropriate safeguards in accordance with the applicable Union data protection framework.**

Or. en

Amendment 109

Proposal for a regulation Article 19 – paragraph 5

Text proposed by the Commission

5. Personal data shall be collected directly from the persons concerned, or by re-using information stored in administrative or statistical registers.

Amendment

5. Personal data shall be collected directly from the persons concerned, or by re-using information stored in administrative or statistical registers ***including, where relevant, registers relating to population and civil status, taxation, social security, employment, education and training, business and company registers, and other official public registers maintained by national authorities or Union bodies.***

Or. en

Amendment 110

**Proposal for a regulation
Article 19 – paragraph 6**

Text proposed by the Commission

6. Personal data shall be stored no longer than necessary to demonstrate the compliance with this Regulation and, in any event, no longer than ten years from the end of the activity. For evaluation purposes, to allow for an assessment of long-term impacts, personal data may be stored for a longer period, but no longer than twelve years.

Amendment

6. Personal data shall be stored no longer than necessary to demonstrate the compliance with this Regulation and, in any event, no longer than ten years from the end of the activity ***or, in the case of plans by Member States, from the date of the final payment, whichever is later.*** For evaluation purposes, to allow for an assessment of long-term impacts, personal data may be stored for a longer period, but no longer than twelve years.

Or. en

Amendment 111

**Proposal for a regulation
Article 19 – paragraph 7 a (new)**

Text proposed by the Commission

Amendment

7a. The Commission shall act as controller within the meaning of Article 3, point (8), of Regulation (EU) 2018/1725, in relation to the processing of personal

data under this Regulation:

(a) for the purposes of setting up and fulfilling the functions of the Single Gateway referred to in Article 12(1);

(b) for the purpose of implementing the budget in accordance with Article 62(1), first subparagraph, point (a), of Regulation (EU, Euratom) 2024/2509, where the Commission is in charge of implementing the budget;

(c) by way of derogation from paragraph 10, where the entities entrusted by the Commission communicate personal data to the Commission or process the data for its tasks.

Or. en

Amendment 112

Proposal for a regulation Article 19 – paragraph 8

Text proposed by the Commission

8. ***When the resources of the Fund are implemented*** in accordance with Article 62(1), first subparagraph, point (a) of Regulation (EU, Euratom) 2024/2509, ***the controller shall be the Commission or the relevant executive agency, as appropriate.***

Amendment

8. ***Where an executive agency is in charge of implementing the budget*** in accordance with Article 62(1), first subparagraph, point (a) of Regulation (EU, Euratom) 2024/2509, ***it shall act as controller, within the meaning of Article 3, point (8), of Regulation (EU) 2018/1725.***

Or. en

Amendment 113

Proposal for a regulation Article 19 – paragraph 9

Text proposed by the Commission

9. ***When the resources of the Fund are implemented*** in accordance with Article 62(1), first subparagraph, point (b) of Regulation (EU, Euratom) 2024/2509, ***the controller shall be the managing***

Amendment

9. ***The authorities of the Member States in charge of implementing the budget*** in accordance with Article 62(1), first subparagraph, point (b) of Regulation (EU, Euratom) 2024/2509, ***shall act as***

authority. Where *data collected by* Member States' *authorities and communicated* to the Commission *are processed* for the *Commission's* tasks, the Commission shall *be the* controller.

controllers *within the meaning of Article 4, point (7) of Regulation (EU) 2016/679, for the related processing activities pursuant to this Regulation.*

By way of derogation from the first subparagraph of this paragraph, where the relevant authorities of the Member States collect personal data and communicate them to the Commission for the fulfilment of its tasks, including through the electronic data exchange system referred to in Article 14(1), the Commission shall act as controller within the meaning of Article 3, point (8), of Regulation (EU) 2018/1725.

Or. en

Amendment 114

Proposal for a regulation

Article 19 – paragraph 9 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Where the purposes and essential means of the processing under this paragraph are jointly determined by the Commission and the Member States, they shall act as joint controllers within the meaning of Article 28 of Regulation (EU) 2018/1725 and Article 26 of Regulation (EU) 2016/679, respectively, and determine in a transparent manner their respective responsibilities for compliance with their obligations, in particular as regards the exercise of data subject rights and the provision of information.

Or. en

Amendment 115

Proposal for a regulation

Article 19 – paragraph 9 – subparagraph 1 b (new)

Text proposed by the Commission

Amendment

Processing activities carried out under this Regulation shall be governed by appropriate arrangements or legal acts specifying the allocation of responsibilities, including for data security, data accuracy, data retention and access rights.

Or. en

Amendment 116

Proposal for a regulation Article 19 – paragraph 10

Text proposed by the Commission

Amendment

10. When the ***resources of the Fund are*** implemented in accordance with Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509, the ***controller shall be the*** entity ***responsible for*** the implementation of the respective operation. ***Where data collected by that entity and communicated to the Commission are processed for the Commission's tasks, the Commission shall be the controller.***

10. When the ***budget is*** implemented in accordance with Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509, the entity ***entrusted by the Commission with*** the implementation of the respective operation ***shall act as controller within the meaning of Article 3, point (8), of Regulation (EU) 2018/1725 for the related processing of personal data.***

Or. en

Amendment 117

Proposal for a regulation Article 19 – paragraph 10 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Where the purposes and essential means of the processing are jointly determined by the Commission and the entrusted entity, they shall act as joint controllers in accordance with Article 28 of Regulation (EU) 2018/1725 and determine in a transparent manner their respective

responsibilities for compliance with their obligations, in particular as regards the exercise of data subject rights and the provision of information.

Or. en

Amendment 118

Proposal for a regulation

Article 19 – paragraph 10 a (new)

Text proposed by the Commission

Amendment

10a. *For the purposes of paragraphs 9 and 10, the determination of whether the Commission acts as controller or joint controller shall be based on whether it determines, alone or jointly with other entities, the purposes and essential means of the processing, including the scope of the data, the conditions for their transmission and their use for monitoring, reporting, evaluation, audit or control purposes.*

Or. en

Amendment 119

Proposal for a regulation

Article 20 – paragraph 2

Text proposed by the Commission

Amendment

2. The power to adopt delegated acts referred to in Articles **4, 7, 8, 12** and 18 shall be conferred on the Commission for an indeterminate period of time from [...].

2. The power to adopt delegated acts referred to in Articles **5, 8** and 18 shall be conferred on the Commission for an indeterminate period of time from [**date of entry into force of this Regulation**].

Or. en

Amendment 120

Proposal for a regulation

Article 20 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. *Prior to adopting a delegated act referred to in Article 8, for the purpose of amending Annex I, the Commission shall consult final recipients who received funding for activities under the relevant intervention field and present the results of this consultation together with the delegated act.*

Or. en

Amendment 121

Proposal for a regulation Article 20 – paragraph 6

Text proposed by the Commission

Amendment

6. A delegated act adopted pursuant to Articles 7, 8, 12 and 18 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of one month of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by one month at the initiative of the European Parliament or of the Council.

6. A delegated act adopted pursuant to Articles 5, 8 and 18 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of one month of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by one month at the initiative of the European Parliament or of the Council.

Or. en