Amendment 32
Li Andersson
on behalf of the Committee on Employment and Social Affairs

Report **A10-0122/2025**
Marit Maij
European Social Fund (ESF+): specific measures to address strategic challenges
(COM(2025)0164 – C10-0064/2025 – 2025/0085(COD))

Proposal for a regulation
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AMENDMENTS BY THE EUROPEAN PARLIAMENT*

to the Commission proposal

REGULATION (EU) .../...
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of ...

amending Regulation (EU) 2021/1057 establishing the European Social Fund *Plus* (ESF+) as regards specific measures to address strategic challenges

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 164, 175, 177 and 322 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee[1],

* Amendments: new or amended text is highlighted in bold italics; deletions are indicated by the symbol ▌.
1 OJ C , , p. .

Having regard to the opinion of the Committee of the Regions[2],

Acting in accordance with the ordinary legislative procedure[3],

[2] OJ C , , p. .

[3] Position of the European Parliament of ... (not yet published in the Official Journal) and decision of the Council of ….

Whereas:

(1) Given recent major geopolitical and economic events that have reshaped some of the Union's strategic political priorities, it is necessary to provide for ***more structural*** possibilities to allow Member States to address those pressing strategic geopolitical challenges and to refocus their resources on newly emerging priorities.

(2) The main objectives of the European Social Fund Plus (ESF+), established by means of Regulation (EU) 2021/1057 of the European Parliament and of the Council[4], are to support Member States and regions to achieve social inclusion and social cohesion, to activate the labour market, and to deliver on the principles and the headline targets of the European Pillar of Social Rights. The reprogramming of resources under the ESF+ should not undermine its social approach, but should strengthen its capacity to combat inequality.

(3) In its opinion of 6 May 2025 on the legislative proposal forming the basis for this Regulation, the European Court of Auditors stressed that cohesion policy is often used as an emergency response tool, which risks undermining its primary longer-term aims and objectives. Therefore, it is essential to ensure that any measures taken in the context of emergencies do not obstruct the objectives of cohesion policy.

(4) The Union and its Member States continue to show that they are able to react rapidly to geopolitical events and that they are willing to use sufficient financial resources towards strengthening the defence industry of the Union. At the same time, it is of utmost importance to continue to invest in the social objectives of the Union through the ESF+, as social cohesion is a cornerstone of the Union's democratic and societal resilience, which is essential for the purpose of facing threats of aggression.

(5) The Joint White Paper of the High Representative for Foreign Affairs and Security Policy and the Commission of 19 March 2025 on European Defence – Readiness 2030 paves the way for a true European defence union, including by suggesting to

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4 Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013 (OJ L 231, 30.6.2021, p. 21, ELI: http://data.europa.eu/eli/reg/2021/1057/oj).

Member States to heavily invest in defence and ***cybersecurity, including dual-use capabilities and civil preparedness, which should be carried out together with social spending, creating employment and up-skilling and re-skilling opportunities***. In that regard, the Commission communication of 5 March 2025 entitled 'The Union of Skills' (the 'Union of Skills Communication') sets out actions to address skills gaps and skills shortages in the Union, including through the strengthened and streamlined Pact for Skills, referred to in that communication, as well as its large-scale partnerships in particular the Large Scale Partnership for Aerospace and Defence. In that context, it is appropriate to incorporate incentives into the ESF+ with a view to facilitating the development of skills in the defence industry. ***In order to provide more flexibility for Member States to reallocate resources to the development of skills in the defence industry, the amounts allocated to such development should not be subject to thematic concentration requirements, but should be taken into account when contributing to such requirements.***

(6) The ESF+ can be used to support the adaptation of workers, enterprises and entrepreneurs to change. In line with the decarbonisation measures proposed in the Commission communication of 26 February 2025 entitled ‘The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation’ and in order to further facilitate industrial adjustment linked to the decarbonisation of production processes and products, the ESF+ should facilitate skilling, job maintenance and ***quality*** job creation throughout the decarbonisation process, by providing flexibility in the implementation of that process. This should be carried out in line with the objective of providing lifelong opportunities to regularly upskill and reskill people set out in the Union of Skills Communication, including through a Skills Guarantee. ***Particular consideration should be given to the specific needs and circumstances of less developed regions and rural areas, which should benefit from the green transition, and to ensuring their integration into the Union’s broader economic, social and environmental development.***

(7) ***In light of the importance of horizontal enabling conditions applicable to all specific objectives and the criteria necessary for the assessment of their fulfilment, within the meaning of Article 15(1), second subparagraph, of and Annex III to Regulation (EU) 2021/1060 of the European Parliament and of the Council[5], for the effective and efficient use of the overall Union support granted by those Union Funds and the need to ensure the practical effect of those Union Funds, the amounts exceeding the flexibility amount referred to in Article 86(1), second subparagraph, of that Regulation, which correspond to specific objectives that are subject to a negative assessment by the Commission on the basis of the application of those horizontal enabling conditions, should not be subject to a programme amendment or transfer on the basis of the new priorities and flexibility provided for in this Regulation. Such a proportionate measure constitutes a necessary incentive, intended to ensure that Member State law and practice continues to comply with the horizontal enabling conditions and that the expenditure covered by the Union Funds meets the Union's objectives. Since Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council[6] is of horizontal application, the same requirement should apply to the amounts corresponding to commitments suspended by measures adopted on the basis of that Regulation. Amounts within the flexibility amount referred to in Article 86(1), second subparagraph, of Regulation (EU) 2021/1060 and corresponding to the specific objectives subject to a negative assessment by the Commission on the basis of the application of the horizontal enabling conditions can be subject to a programme amendment or transfer on the basis of new priorities, provided that such new priorities comply with the objectives pursued by the horizontal enabling conditions.***

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

6 Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433I, 22.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2092/oj).

(8) The ESF+ provides for support for investments contributing to the objectives of the Strategic Technologies for Europe Platform (STEP), which was established by Regulation (EU) 2024/795 of the European Parliament and of the Council[7]. STEP aims to strengthen the Union's technological leadership ***and the development of skills in the Union***. In order to provide further incentives for investments from the ESF+ in those critical fields, the possibility for Member States to receive higher pre-financing for related programme amendments should be extended. ***The priorities which support investments contributing to STEP objectives under a request for a programme amendment that was submitted to the Commission by 31 March 2025 are to receive the exceptional one-off pre-financing applicable at the time of the submission of that request.***

(9) In order to enable Member States to carry out meaningful ***and just*** reprogramming, ***without diverging from the main objectives of the ESF+,*** and to focus resources on the strategic Union priorities referred to in this Regulation, without causing further delays in the implementation of programmes, it is appropriate to provide for further flexibility. The mid-term review serves as an opportunity to address emerging ***social aspects of*** strategic challenges and new priorities without prejudice to other Union legal acts ***or to the next multiannual financial framework***. Member States should benefit from additional time to complete their assessment of the outcome of the mid-term review and their submission of related ***requests for*** programme amendments***.***

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7 Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

(10) ***Russia's war of aggression against Ukraine is having a disproportionately heavy impact on NUTS level 2 regions bordering Russia, Belarus or Ukraine, resulting in job losses, less economic activity and social exclusion.*** In order to accelerate the implementation of cohesion policy programmes and alleviate the pressure on national budgets as well as to inject the liquidity necessary for the implementation of key investments, an additional one-off pre-financing payment from the ESF+ should be paid for programmes. Because of the adverse impact of Russia's war of aggression against Ukraine, the pre-financing percentage should be further increased for certain programmes covering one or more NUTS level 2 regions bordering Russia, Belarus or Ukraine. In order to encourage re-programming towards key priorities in the context of the mid-term review, the additional one-off pre-financing should be available only where a certain threshold for the reallocation of financial resources to specific crucial priorities is reached.

(11) Furthermore, to take account of the time needed to refocus investments and to allow the best use of available resources, the deadlines for the eligibility of expenditure and the decommitment rules ***as well as other deadlines related to the performance framework, financial management, reporting and evaluation requirements*** should be adjusted for programmes carrying out a reallocation of resources to strategic priorities.

(12) It should be possible to apply a ***higher*** co-financing rate ▌ to priorities in programmes covering one or more NUTS level 2 regions bordering Russia, Belarus or Ukraine, given the adverse impact of Russia's war of aggression against Ukraine on those NUTS level 2 regions.

(13) Skills development and the training of young talent as well as entrepreneurs are essential for job creation, and institutions working on skills creation and uptake, in particular vocational education and training institutes, should cooperate closely to align with labour market needs. In that context, Member States should also be able to allocate resources to attract young talent and entrepreneurs, particularly to rural and less developed regions, through incentives and targeted training.

(14) When amending programmes, the Member States should include, in relation to the dedicated priorities, with the close and meaningful participation of the social partners, obligations on the beneficiaries to respect working and employment conditions in accordance with the applicable Union and national law, conventions of the International Labour Organization and collective agreements.

(15) To support Member States in their swift and correct reprogramming, the Commission should provide timely and clear technical clarifications and support to managing authorities, including through a structured system, by answering technical, legal and procedural questions, in particular with regard to measures introduced by this Regulation.

(16) Since the objectives of this Regulation, namely to address the ***social aspects of*** strategic challenges, refocus investments on critical new priorities and simplify and accelerate policy delivery, cannot be sufficiently achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.

(17) Regulation (EU) 2021/1057 should therefore be amended accordingly.

(18) ▌Given the urgent need to enable crucial investments in skills in the defence industry as well as in adaptation to change linked to decarbonisation in the context of pressing strategic geopolitical challenges, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*, ▌

HAVE ADOPTED THIS REGULATION:

Article 1

Amendments to Regulation (EU) 2021/1057

Regulation (EU) 2021/1057 is amended as follows:

(1) the following article is inserted:

‘Article 5a

Specific provisions linked to the ***mid-term review and related flexibility of the*** ESF+ strand under shared management

1. In 2026, the Commission shall pay ***1,5 %*** of the total support from the ESF+ as additional one-off pre-financing, pursuant to the decision approving the programme amendment. That additional one-off pre-financing percentage in 2026 shall be increased to 9,5 % for programmes covering one or more NUTS level 2 regions bordering Russia, Belarus or Ukraine, provided that the programme does not cover the entire territory of the Member State concerned. However, where, in a Member State, NUTS level 2 regions bordering Russia, Belarus or Ukraine are included only in programmes covering the entire territory of the Member State concerned, the increased percentage shall also apply to such programmes.

2. The additional one-off pre-financing referred to in paragraph 1 of this Article shall apply only where reallocations of at least ***10 %*** of the financial resources of the programme to one or more of the dedicated priorities established pursuant to Article 12a, 12c or 12d have been approved ***in the context of the mid-term review,*** provided that the request for the programme amendment is submitted to the Commission by 31 December 2025 (the ‘10 % threshold’).

The following reallocations within the same programme shall also count towards the 10 % threshold:

(a) reallocations from the European Regional Development Fund (ERDF) or the Cohesion Fund to one or more of the dedicated priorities established for the specific objectives referred to in Article 3(1), points (a)(vi) and (vii), points (b)(v), (ix), (xi) and (xii), point (c)(iii), point (d)(vii), and points (e)(iii) and (iv), of Regulation (EU) 2021/1058 in the context of the mid-term review;

(b) reallocations from the Just Transition Fund (JTF) to the dedicated priorities established to support investments contributing to the objectives of the Strategic Technologies for Europe Platform (STEP) established by Regulation (EU) 2024/795 of the European Parliament and of the Council*, or to the promotion of access to affordable housing pursuant to Regulation (EU) 2021/1056 in the context of the mid-term review;

(c) reallocations from the ERDF or the Cohesion Fund to the dedicated priorities for the specific objectives referred to in Article 3(1), first subparagraph, points (a)(vi) and (b)(ix), of Regulation (EU) 2021/1058 or from the ESF+ to the dedicated priorities established pursuant to Article 12a of this Regulation or from the JTF to the dedicated priorities established to support investments contributing to STEP objectives approved in programme amendments prior to the mid-term review;

(d) reallocations from the ERDF or the Cohesion Fund to priorities established for the specific objective referred to in Article 3(1), first subparagraph, point (b)(v),of Regulation (EU) 2021/1058 approved in programme amendments from 1 January 2025.

3. The following resources shall not be taken into account for the purpose of calculating the amount corresponding to the 10 % threshold:

(a) resources from the European Union Recovery Instrument referred to in Article 4 of Regulation (EU) 2021/1056;

(b) the additional funding for the outermost regions as referred to in Article 110(1), point (e), of Regulation (EU) 2021/1060;

(c) the resources reallocated to one or more of the dedicated priorities established to support the response to natural disasters pursuant to Article 12b of this Regulation, or under the specific objective referred to in Article 3(1), point (b)(x), of Regulation (EU) 2021/1058.

4. The additional one-off pre-financing which is due to the Member State and which results from programme amendments pursuant to reallocation to the dedicated priorities referred to in paragraph 2 of this Article shall be counted as payments made in 2025 for the purpose of calculating the amounts to be de-committed pursuant to Article 105 of Regulation (EU) 2021/1060, provided that the request for the programme amendment is submitted to the Commission by 31 December 2025.

5. By way of derogation from Article 63(2) and Article 105(2) of Regulation (EU) 2021/1060, the final date for the eligibility of expenditure ▌ and decommitment shall be 31 December 2030 where programme amendments reallocating at least ***10*** % of the financial resources of the programme to one or more of the dedicated priorities ***referred to in paragraph 2*** of this Article have been approved.

6. Where a Member State has only one programme covering its entire territory and that programme is financed from the ERDF, the Cohesion Fund, the ESF+ and the JTF, the derogation referred to in paragraph 5 shall apply where at least 7 % of the financial resources of the programme are reallocated to one or more of the dedicated priorities referred to in paragraph 2.

7. With regard to the programmes referred to in paragraphs 5 and 6 of this Article, where Regulation (EU) 2021/1060 establishes the final date for the purposes of the application of the performance framework, financial management, reporting and evaluation requirements, that date shall be deemed to refer to the same date in the following year. In addition, by way of derogation from Article 2, point (29), of Regulation (EU) 2021/1060, for such programmes, the final accounting year shall be deemed to refer to the period from 1 July 2030 to 30 June 2031.

8. By way of derogation from Article ***112(3)*** of Regulation (EU) 2021/1060, the maximum co-financing rate for priorities in programmes covering one or more NUTS level 2 regions bordering Russia, Belarus or Ukraine shall be ***increased by 10 percentage points above the co-financing rate applicable, not exceeding*** 100 %. The higher co-financing rate shall not apply to programmes covering the entire territory of the Member State concerned, unless those NUTS level 2 regions are included only in programmes covering the entire territory of the Member State concerned.

The derogation provided for in the first subparagraph of this paragraph shall apply only where reallocations of at least ***10*** % of the financial resources of the programme to one or more of the dedicated priorities ***referred to in paragraph 2*** of this Article have been approved, provided that the request for the programme amendment is submitted to the Commission by 31 December 2025.

9. In addition to the assessment for each programme on the outcome of the mid-term review to be submitted pursuant to Article 18(2) of Regulation (EU) 2021/1060, Member States may, ***by 31 December 2025,*** resubmit a complementary assessment and related requests for programme amendments ***to the Commission***, taking into account the possibility of dedicated priorities established pursuant to Article 12a, 12c or 12d of this Regulation**.** The deadlines set in Article ***24*** of Regulation (EU) 2021/1060 shall apply.

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* Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).**'**;

(2) Article 12a is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Member States may use the ESF+ to provide support to the STEP objectives referred to in Article 2(1), point (b), of Regulation (EU) 2024/795, under the relevant specific objectives set out in Article 4(1) of this Regulation, including by supporting the development of skills in net-zero technologies, inter alia those based on learning programmes created by European Skills Academies, as well as the training of young people and the skilling, upskilling and reskilling of workers in net-zero technologies.’;

(b) in paragraph 2, the first subparagraph is replaced by the following:

‘In addition to the pre-financing for the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, where the Commission approves an amendment of a programme including one or more priorities dedicated to operations supported by the ESF+ contributing to the STEP objectives referred to in Article 2 of Regulation (EU) 2024/795, the Commission shall pay exceptional pre-financing of ***20*** % on the basis of the allocation to those priorities, provided that the request for the programme amendment is submitted to the Commission by 31 December 2025. ***Where such dedicated priorities have been included in a request for a programme amendment submitted to the Commission by 31 March 2025, the Commission shall pay exceptional one-off pre-financing of 30 % of the allocation to those priorities pursuant to the decision approving the programme amendment.*** Such exceptional pre-financing shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment.’;

(3) the following articles are inserted:

‘Article 12c

Support for the development of ***skills in civil preparedness, in*** the defence industry ***including for dual-use capabilities, and in cybersecurity***

1. Member States may use the ESF+ to provide support ***for the*** development of skills in ***civil preparedness, in*** the defence industry ***including for dual-use capabilities, and in cybersecurity*** under dedicated priorities***, prioritising skills related to dual-use capabilities and civil preparedness. When selecting operations pursuant to Article 73 of Regulation (EU) 2021/1060, Member States shall give priority to micro, small and medium-sized enterprises, public employment services and the social economy***. The dedicated priorities may support any of the specific objectives set out in Article 4(1), points (a) to ***(g)***, of this Regulation.

2. Resources allocated to the dedicated priorities referred to in paragraph 1 of this Article shall not be taken into account ***as a basis for calculating*** compliance with the thematic concentration requirements provided for in Article 7.

3. In addition to the yearly pre-financing of the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, the Commission shall pay ***20*** % of the allocation to the dedicated priorities referred to in paragraph 1 of this Article pursuant to the decision approving the programme amendment as exceptional one-off pre-financing, provided that the request for the programme amendment is submitted to the Commission by 31 December 2025.

Such exceptional one-off pre-financing shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment pursuant to Article 24(4) of Regulation (EU) 2021/1060.

4. The amount paid as exceptional one-off pre-financing shall, pursuant to Article 90(5) of Regulation (EU) 2021/1060, be cleared from the Commission accounts no later than with the final accounting year.

Any interest generated by such exceptional one-off pre-financing shall, pursuant to Article 90(6) of Regulation (EU) 2021/1060, be used for the programme concerned in the same way as the ESF+ and be included in the accounts for the final accounting year.

Pursuant to Article 97(1) of Regulation (EU) 2021/1060, such exceptional one-off pre-financing shall not be suspended.

The pre-financing to be taken into account for the purpose of calculating amounts to be decommitted shall, pursuant to Article 105(1) of Regulation (EU) 2021/1060, include any exceptional one-off pre-financing paid.

5. By way of derogation from Article ***112(3)*** of Regulation (EU) 2021/1060, the maximum co-financing rate for dedicated priorities referred to in paragraph 1 of this Article shall be ***increased by 10 percentage points above the co-financing rate applicable, not exceeding*** 100 %.

6. By way of derogation from Article 49(3) of Regulation (EU) 2021/1060, for operations supported under the dedicated priority referred to in paragraph 1 of this Article, the Member State concerned shall not be required to make the data relating to those operations publicly available where such disclosure is not permitted for reasons of security or public order pursuant to Article 69(5) of Regulation (EU) 2021/1060. To that end, Member States shall inform the Commission before selecting the operation concerned for support. This subparagraph is without prejudice to the rights of the Commission and of the European Court of Auditors to access the information necessary to perform their functions in relation to verifications and audits and the European Parliament's duty to exercise political control pursuant to Article 14 TEU and monitor the implementation of the Union budget pursuant to Article 319 TFEU.

Beneficiaries shall not be subject to the requirements set out in Article 50(1), points (c), (d) and (e), of Regulation (EU) 2021/1060 for operations supported under the dedicated priority referred to in paragraph 1 of this Article, where the public display of information on the support or the organisation of a communication event or activity is not required for reasons of security or public order pursuant to Article 69(5) of Regulation (EU) 2021/1060.

The Commission shall inform the European Parliament at least once a year of the number of operations that are the subject of the derogation provided for in the second subparagraph, as well as their total cost, in an aggregated manner, with due regard to confidentiality requirements.

Article 12d

Support for adaptation linked to decarbonisation

1. Member States may use the ESF+ to provide ***targeted*** support for ***training*** aiming at skilling, up-skilling and re-skilling with a view to adaptation of workers, enterprises and ***entrepreneurs*** to change contributing to the decarbonisation of production capacities under dedicated priorities***, with the objective of maintaining competitiveness, sustainability and innovation during the green transition. When selecting operations pursuant to Article 73 of Regulation (EU) 2021/1060, Member States shall give priority to micro, small and medium-sized enterprises, public employment services and the social economy***. The dedicated priorities may support any of the specific objectives set out in Article 4(1), points (a) to ***(g), of this Regulation***.

2. Member States may support the promotion of collaboration between different organisations, such as educational institutions, to support skills development in the areas referred to in paragraph 1.

3. For the purposes of paragraph 1 of this Article, the Member State concerned shall submit a reasoned request for a programme amendment in accordance with Article 24(1) of Regulation (EU) 2021/1060. Where a Member State already has programmes which include one or more priorities fulfilling the conditions set out in paragraph 1 of this Article, the Member State shall submit a request to the Commission to consider the priorities concerned as dedicated priorities for the purposes of paragraph 1 of this Article.

4. In addition to the yearly pre-financing of the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, the Commission shall pay ***20*** % of the allocation to the dedicated priorities referred to in paragraph 1 of this Article pursuant to the decision approving the programme amendment as exceptional one-off pre-financing, provided that ***the request for the programme amendment is submitted to the Commission by 31 December 2025***.

   Such exceptional one-off pre-financing shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment pursuant to Article 24(4) of Regulation (EU) 2021/1060.

5. The amount paid as exceptional one-off pre-financing shall, pursuant to Article 90(5) of Regulation (EU) 2021/1060, be cleared from the Commission accounts no later than with the final accounting year.

Any interest generated by such exceptional one-off pre-financing shall, pursuant to Article 90(6) of Regulation (EU) 2021/1060, be used for the programme concerned in the same way as the ESF+ and be included in the accounts for the final accounting year.

Pursuant to Article 97(1) of Regulation (EU) 2021/1060, such exceptional one-off pre-financing shall not be suspended.

The pre-financing to be taken into account for the purpose of calculating amounts to be decommitted shall, pursuant to Article 105(1) of Regulation (EU) 2021/1060, include any exceptional one-off pre-financing paid.

6. By way of derogation from Article 112 of Regulation (EU) 2021/1060, the maximum co-financing rate for dedicated priorities referred to in paragraph 1 of this Article shall be ***increased by 10 percentage points above the co-financing rate applicable, not exceeding*** 100 %.’.

Article 2

Limitations on programme amendments and transfers

Amounts corresponding to commitments suspended by measures adopted in the context of Regulation (EU, Euratom) 2020/2092 and amounts exceeding the flexibility amount corresponding to the specific objectives subject to a negative assessment by the Commission on the basis of the application of horizontal enabling conditions pursuant to Article 15 of Regulation (EU) 2021/1060 shall not be subject to a programme amendment or transfer pursuant to this Regulation.

Article 3

Entry into force

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

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

Done at ...,

For the European Parliament	*For the Council*
The President	*The President*

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A Commission statement has been made with regard to this Regulation and can be found in OJ C, ..., ELI: ... [+]

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Or. en

[+] OJ: Please insert the OJ reference of the Commission statement, including the ELI.