



EUROPEAN  
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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**

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## EXPLANATORY MEMORANDUM

### 1. CONTEXT OF THE PROPOSAL

#### • Reasons for and objectives of the proposal

Access to clear, reliable and timely information about how the Union budget (hereinafter ‘budget’) is being used and what results are achieved thanks to its support is essential for transparency and accountability, while ensuring that every euro is spent effectively and efficiently. This enables European citizens to get better value for money, considering that the true value of the budget lies in the tangible impact it delivers on the ground. This data is also essential to inform decision-making, allowing to strengthen the link between the budget and the Union priorities.

While the 2021-2027 performance framework was modernised, there is scope for further improvements. The current system is based on a mosaic of programme-specific rules that are sometimes complex and inconsistent, which leads to administrative burden for Member States, implementing partners, and beneficiaries and limits the capacity to provide a more comprehensive overview about the performance of the budget.

First, rules to apply certain horizontal principles, such as the ‘do no significant harm’ (DNSH) and gender equality, are heterogeneous. Moreover, Regulation (EU, Euratom) 2024/2509 (the ‘Financial Regulation’) further introduced requirements that must be taken into account when designing the new performance framework. It mandates that all programmes and activities be implemented to achieve their set objectives, where feasible and appropriate in accordance with the relevant sector-specific rules, without doing significant harm to the environmental objectives (‘DNSH’ principle), respecting working and employment conditions and taking into account the principle of gender equality, and subject to the principles of economy, efficiency and effectiveness.

Certain key priorities transcend individual policy domains due to their cross-cutting nature and should be integrated across the whole of the budget. This involves embedding such policy goals into all phases of the policy cycle for the relevant programmes, including programming and implementation. This regulation also addresses the need to support certain horizontal policies.

Second, there are several ways to track budget expenditure and today there are more than 5 000 heterogeneous and non-aggregable indicators used to monitor the performance of the budget, as different programmes operate under different systems. This fragmentation creates significant administrative burdens for all stakeholders and makes it difficult for the Commission to aggregate data and provide a comprehensive overview of how funds are allocated and the performance of those funds at the level of the EU budget, thereby limiting the extent to which performance information can guide the implementation of the EU budget as well as the role it plays in informing the decision-making process.

The Financial Regulation also sets a number of requirements regarding the design and need for aggregation of performance indicators across EU budget programmes and requires transparency about the publication of data on beneficiaries and operations supported by the EU budget.

Third, there is scope to enhance transparency by bringing together under a single website data about the implementation and performance of the budget, as well as information about

funding opportunities under the budget (e.g. available calls for proposals for potential beneficiaries) which is currently scattered through several online portals. Providing a more straightforward access for potential beneficiaries to those funding opportunities, covering all management modes, will help maximise the impact of the budget and support, in particular, the competitiveness of the Union.

The post-2027 multiannual financial framework (MFF) offers a key opportunity to address these challenges. This initiative aims to establish a single enhanced framework for budget expenditure tracking and performance as from the post-2027 MFF in a manner which is simpler, more consistent and less burdensome than what is currently the case. This will lead to strengthening a results-driven approach, maximising the capacity to deliver on policy priorities and effectively assess the performance of the budget while providing greater transparency and accountability, and ensuring an alignment with the requirements of the Financial Regulation and reducing the administrative costs for Member States, implementing partners and beneficiaries.

The main objectives of the proposal can be summarised as follows:

- Making consistent the provisions to support horizontal principles across the EU budget (e.g. DNSH and gender equality), thereby reducing complexity for beneficiaries and increasing the coherence of EU action;
- Streamlining and harmonising the system to monitor EU spending and the performance of the budget, enabling to aggregate data across programmes, increasing transparency and reducing costs for stakeholders;
- Harmonising and rationalising the reporting of performance information and the provision of information about funding opportunities across the EU budget, increasing the transparency for stakeholders and facilitating access to EU funds for potential beneficiaries.

All those objectives must be implemented in line with the principles of economy, efficiency and effectiveness, and without undermining the achievement of the set objectives of the programme or activity, as provided by the Financial Regulation. They will lead to a reduction of administrative burden and costs affecting Union budget beneficiaries, Member States, partner countries, implementing partners and EU institutions by at least 25%, in line with the Competitiveness Compass commitment to reduce costs linked to administrative burdens.

This regulation also lays down common rules applicable across the budget on other topics, such as evaluation of programmes and activities, as well as rules on information, communication and visibility.

#### *1. Harmonising provisions across the EU budget as regards horizontal principles*

This Regulation proposes consistent provisions across EU budget programmes to apply horizontal principles such as DNSH and gender equality, where feasible and appropriate and in line with the principles of economy, efficiency and effectiveness, in accordance with the Financial Regulation.

The Regulation also supports the consistent implementation of the gender equality principle laid down in the Financial Regulation, ensuring that gender budgeting is strengthened for the next MFF by means of enhanced programming and monitoring rules. Gender equality is included as a specific objective for programmes for which gender equality is assessed as specifically relevant and appropriate. Moreover, specific gender equality provisions are

included into the design of programmes, for example by requiring Member States to demonstrate how their National and Regional Partnership Plans contribute to gender equality or by including this dimension in the evaluation procedure of calls for proposals for programmes under direct management where appropriate. This legal act codifies the gender tracking methodology based on a system of gender scores; and performance indicators will be disaggregated by gender where relevant, in line with the Financial Regulation. The single expenditure tracking and performance framework will also allow to measure the contribution of the budget towards gender equality in a more accurate way.

The Regulation will also support social policies across Union programmes through dedicated provisions aiming at ensuring that programmes and activities are implemented respecting working and employment conditions under applicable national law, Union law, International Labour Organization conventions and collective agreements, as well as to track the contribution of the budget towards social objectives.

## *2. Streamlining EU budget performance monitoring: single system to track expenditures and monitor the performance of the budget*

The performance framework will be based on a single system to track expenditure and monitor the performance of the budget, composed of a harmonised list of intervention fields (i.e. types of activities) allowing to cover all activities supported by the budget. The system will enable to estimate the budget contribution to policies, such as climate mitigation, adaptation, biodiversity, and social, through percentage-based EU coefficients, based on a three-tier system, attributing either 0%, 40% or 100% to a certain intervention field.

Moreover, the Regulation includes a standardised set of performance indicators applicable to all EU budget programmes – output and result indicators – directly linked to the list of intervention fields. Both types of indicators are essential to assess programme performance: for a given intervention field (e.g. renovation of buildings for social housing), output indicators provide insight into what the programme directly finances and its immediate activities (e.g. m<sup>2</sup> renovated), while result indicators track the effects of these outputs (e.g. greenhouse gas emissions avoided). Regarding another example in the field of research, for the intervention field ‘frontier research, training of researchers, and research infrastructures’, the output indicator would be the number of supported researchers, while the result indicator would be the number of patents.

It will be possible to use those indicators for multiple purposes, such as assessing performance<sup>1</sup>, in the context of financing not linked to costs<sup>2</sup> (e.g. Member States and third countries will define targets in their plans using the pre-defined output indicators), to monitor implementing partners in the context of shared management<sup>3</sup>, or to support evaluations of programmes<sup>4</sup>.

The single approach will reduce the overall number of performance indicators, and ensure alignment with the new requirements of the recast Financial Regulation requiring to aggregate performance indicators across programmes.

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<sup>1</sup> Article 33 of the Financial Regulation  
<sup>2</sup> Article 125 of the Financial Regulation  
<sup>3</sup> Article 158 of the Financial Regulation  
<sup>4</sup> Article 34 of the Financial Regulation

### 3. Strengthening reporting on performance information and funding opportunities

The Regulation sets out harmonised requirements on performance reporting, consolidating all budget performance information into the single Annual Management Performance Report, rather than multiple programme-specific reports.

Performance information will be publicly accessible through a single online portal presenting a dashboard of what the EU budget achieves. The portal will also display data on beneficiaries and operations supported by the budget. The portal will also serve as a single-entry point providing information on available funding opportunities, improving transparency and access to information, in particular for project promoters and potential beneficiaries.

- **Consistency with existing policy provisions in the policy area**

The main legal provisions relevant in the field of budget expenditure tracking and performance are set out by the Financial Regulation, which the new performance regulation will complement by laying down provisions linked to horizontal principles regarding DNSH, working and employment conditions, gender equality, and performance monitoring.

This regulation is consistent with the Financial Regulation, which notably establishes that appropriations shall be used in accordance with the principle of sound financial management, which in turn consists of three principles: economy (the resources shall be made available in due time, in appropriate quantity and quality, and at the best price), efficiency (between the resources employed, the activities undertaken and the achievement of objectives) and effectiveness (which concerns the extent to which the objectives pursued are achieved through the activities undertaken)<sup>5</sup>.

The Financial Regulation requires programmes and activities, where feasible and appropriate, to be implemented to achieve their set objectives without doing significant harm to environmental objectives (the ‘do no significant harm principle’) and while respecting working and employment conditions, in line with the principles of economy, effectiveness and efficiency.

Moreover, this framework is fully consistent with the rest of the MFF package, as it lays down elements which apply to the whole of the budget and complements programme-specific legal acts, which do not contain provisions on the elements covered by this regulation.

- **Consistency with other Union policies**

The proposed performance framework will enable increased consistency with EU policy objectives and principles, by putting forward a consistent approach regarding horizontal principles and policies and by establishing a stronger expenditure tracking and performance system that can better monitor how the budget supports Union policies. Moreover, this framework is without prejudice to any additional elements for monitoring and reporting, including relevant indicators, that the Commission may put in place for the purpose of measuring the impact of Union policies and actions more widely.

The proposal is also consistent with the Commission’s commitment to achieve simplification through reduction of administrative and reporting burden.

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<sup>5</sup> Article 33(1) of the Financial Regulation

## **2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY**

- **Legal basis**

The proposal is based on point (a) of Article 322(1) of the Treaty on the Functioning of the European Union (TFEU).

- **Subsidiarity (for non-exclusive competence)**

The adoption of EU general financial rules falls under the exclusive competence of the EU.

- **Proportionality**

The proposal is designed to enhance the rules for budget expenditure tracking and performance, by making them simpler, more consistent and less burdensome. The measures do not go beyond what is necessary to achieve these goals. On the contrary, this proposal has a strong simplification dimension. Moreover, the need for a proportionate approach has been taken into account in particular in relation to the provisions regarding the implementation for each management mode and the reporting requirements to be imposed on recipients of Union funding.

- **Choice of the instrument**

The most appropriate vehicle to operationalize the proposed performance framework is a single legal act i.e. a regulation providing a single set of rules for horizontal principles, monitoring and reporting provisions.

This performance regulation will gather in a single place the current performance provisions scattered across more than 50 programmes in the 2021-2027 period. The adoption of this single regulation is therefore expected to achieve significant simplification for Member States, implementing partners, partner countries, beneficiaries and EU institutions.

## **3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS**

- **Ex-post evaluations/fitness checks of existing legislation**

The proposal was developed based on a number of mid-term evaluations relating to EU spending programmes, such as the ones regarding the Recovery and Resilience Facility (RRF) and InvestEU.

Those evaluations particularly highlighted the challenges faced by Member States, implementing partners and beneficiaries when implementing DNSH. Challenges highlighted include administrative burden, complicating access to funding, potential uncertainties and a lack of predictability which may negatively impact the competitiveness of key sectors supported by EU funds. Evaluations further highlighted that the management of indicators datasets generates administrative burden for EU institutions and beneficiaries. The proposed performance framework will enable to address such shortcomings.

- **Stakeholder consultations**

The Commission actively engaged the stakeholders in the process of the initiative and consulted them on the effectiveness of the performance framework of the 2021-2027 EU budget, both through:

- **dedicated consultations**, including a Citizens panel on the new European budget, Annual Budget Conference, Tour d'Europe;
- an **Open Public Consultation** running from 12 February to 7 May 2025, based on an online questionnaire addressing the various dimensions of performance of the EU budget. The questionnaire included 34 questions in total, focusing on the effectiveness of a number of performance-related tools, including specific questions on gender equality and of the DNSH principle, and existing monitoring tools such as indicators, as well as reports, dashboards and portals used to report performance information and inform potential beneficiaries about funding opportunities. In total 555 stakeholders submitted their feedback, from 26 Member States and 8 non-EU countries.

Stakeholders' feedback supports the problem definition of the impact assessment, in particular regarding challenges related to gender equality, implementation of the DNSH principle as well as monitoring through indicators. Stakeholders provided additional elements to the problem definition, in particular regarding the need for stakeholders' involvement in performance processes as well as emphasizing the need for capacity building. A number of recommendations were made in the context of the Citizens panel. The need to simplify EU budget-related procedures which currently generate significant administrative burden and costs was also a recurrent theme throughout the discussions and featured in the recommendations, as well as the need for transparency and accountability in spending EU funds.

- **Collection and use of expertise**

The preparation of the impact assessment and the draft regulation did not require consultant support, but the Commission based itself on a review of the available literature as documented in the impact assessment report, e.g. based on reports and documents by the European Parliament, by the OECD, European Institute for Gender Equality etc.

- **Impact assessment**

The proposal was supported by an impact assessment<sup>6</sup>.

The impact assessment identifies three possible levels of harmonisation of performance provisions though a baseline scenario under which performance provisions would continue being set at programme level similar to the 2021-2027 period, an intermediary level of harmonization, and a higher level of harmonization of performance provisions across programmes. The impact assessment defines three policy options across three areas:

- **Programming:** baseline (programme-specific rules), activity-specific rules based on harmonised provisions across programmes (with calibrated harmonisation and differentiated operationalisation per management mode), and activity-specific rules based on fully harmonised provisions;
- **Monitoring:** baseline (programme-specific rules for defining tracking methodologies and performance indicators), single methodology to track expenditures through intervention fields and a limited set of common mandatory performance indicators (with flexibility to adopt additional programme-specific performance indicators), and single methodology for the EU budget to track expenditures through intervention

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<sup>6</sup> [...]

fields and fully harmonised list of performance indicators across programmes (linked to intervention fields)

- Reporting: baseline (programme-specific reporting requirements, dashboards and portals), single performance report and single portal on performance information and funding opportunities (with differentiated operationalisation of the single portal per management mode or sector), and single performance report and single portal on performance information and funding opportunities (with fully harmonised operationalisation across management modes).
- **Regulatory fitness and simplification**

While the proposed regulation does not correspond to a revision of existing legislation in a strict sense, the preferred policy option is fully in line with the REFIT objectives of simplification and reduction of red tape. The initiative is expected to result in a significant reduction of administrative burden and improved efficiency expected from the preferred combination of options, enabling to achieve a significant reduction of regulatory costs. The significant decrease in the number of performance indicators and the establishment of a single portal for performance information and funding opportunities significantly reduces administrative burdens for EU budget beneficiaries such as businesses – including SMEs – Member States, implementing partners and third countries, which directly addresses REFIT’s objective of cutting red tape and lowering costs for stakeholders, thus improving access to EU funds. The proposed framework will have a particularly positive impact on SMEs, which operate with limited staff and can be disproportionately affected by the complexity of budget performance provisions, therefore increasing SMEs access to EU funds.

- **Fundamental rights**

The proposed Regulation includes dedicated provisions which will support gender equality across EU spending programmes. The proposal complies with the Charter of Fundamental Rights of the European Union and supports the objectives of the Union of Equality.

#### 4. BUDGETARY IMPLICATIONS

Due to its horizontal nature, the proposed Regulation does not create new standalone budgetary commitments. Instead, its implementation will be supported through the budget allocated to Union programmes and administrative expenditure.

Overall, it is estimated that the proposed Regulation can be implemented on the basis of stable staffing levels for the Commission, compared to the 2021–2027 MFF. The Regulation introduces a number of simplification and streamlining measures that are expected to generate efficiency gains and administrative savings over time. These potential savings may arise in particular from the harmonisation of expenditure tracking and performance indicators through a single common list of intervention fields and indicators — reducing the total number of performance indicators from 5 000 to 700 approximately.

Further efficiencies are expected from the simplification of programme evaluations, with the replacement of mid-term evaluations by a streamlined implementation report, and from the consolidation of performance reporting into the Annual Management and Performance Report (AMPR). In addition, merging multiple dashboards and portals into a single portal (the Single Gateway) is expected to reduce the IT resources required for development and maintenance. The harmonisation of communication provisions across programmes will also reduce the resources needed to ensure the visibility of EU support.

However, the expected savings that will be achieved over time are likely to be offset by increased needs in other areas – notably those related to the implementation and maintenance of the new expenditure tracking and performance framework and the development, as well as ongoing operation, of the Single Gateway portal. Additionally, during the initial years, the Commission will need to continue reporting on the performance of the 2021–2027 MFF, which will require maintaining certain existing resources. To address these evolving needs, the Commission will redeploy staff and resources internally as necessary to meet operational needs.

## 5. OTHER ELEMENTS

### • **Implementation plans and monitoring, evaluation and reporting arrangements**

The adequacy of the list of intervention fields and performance indicators – to be adopted as part of the Regulation – should be monitored by the Commission in order to assess any potential gaps or shortcomings. As a mitigation measure, the regulation will contain an empowerment for the Commission to adopt a delegated act enabling to revise the list, as relevant, during the phase of implementation of the post-2027 budget.

### • **Detailed explanation of the specific provisions of the proposal**

#### *Chapter 1 – General provisions*

The Regulation lays down both an expenditure tracking and a performance framework for the budget, including the rules for ensuring a single and streamlined approach to the 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 and in line with the principles of economy, efficiency and effectiveness provided in Article 33(1) of the same Regulation, as well as other horizontal principles. It also sets out rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility (Article 1).

#### *Chapter 2 – Horizontal Principles*

##### [DNSH (Article 5)]

The Regulation further lays down rules on social policies for the purpose of ensuring that programmes and activities shall be implemented respecting working and employment conditions under applicable laws, and that the contribution from the budget to social policies shall be monitored (Article 6).

Article 7 lays down rules for the purpose of implementing the principle of gender equality. The list of Union programmes with gender relevance is set out in Annex II, which the Commission is empowered to amend through a delegated act. The Regulation further lays down a gender equality methodology based on three categories of activities and corresponding gender equality scores, to be supported by technical guidance by the Commission.

### *Chapter 3 – Budget expenditure tracking and performance framework, monitoring reporting, evaluation and transparency*

The Regulation establishes a budget expenditure tracking and performance framework mainly based on a single list of intervention fields, EU coefficients assigned to the intervention fields to determine their contribution to policies, and – output and result – performance indicators associated with each intervention field, set out in Annex I (Article 8). It further lays down rules for the purpose of monitoring the implementation of the programmes financed by the budget (Article 9), for the purpose of evaluations by the Commission (Article 10) and for the purpose of evaluations by the Member States in the context of programmes implemented under shared management (Article 11).

Article 12 establishes a publicly available website (the ‘Single Gateway’) with a view to displaying information on the financial implementation and performance of the budget, on recipients of funds financed from the budget as per Articles 38 and 142(1) of Regulation (EU, Euratom) 2024/2509, on operations with high potential that have received special distinctions or an emblem of excellence, on ongoing and upcoming calls for proposals and calls for tenders financed by the budget, and on advisory and business support services funded by the budget, while providing a channel for promoters to present operations to potential investors.

### *Chapter 4 – Implementation*

Chapter 4 lays down rules for the purpose of performance monitoring, reporting and providing information on funding opportunities through plans by Member States (Article 14). The Regulation sets out the rules by which each Member State shall have a monitoring and reporting system to allow for monitoring of performance and the automated transmission of information on expenditure tracking and performance framework, including by assigning relevant intervention fields and performance indicators to each measure of the plan. The Regulation further lays down rules for the purpose of performance monitoring, reporting and providing information on funding opportunities through plans by third countries (Article 15).

Article 16 lays down rules for the purpose of implementation under direct management, such as by including gender equality among the criteria used for the evaluation of proposals, where feasible and appropriate, as well as by allowing for the assignment of at least one intervention field to respective areas of eligible activities in work programmes. Article 17 lays down rules for the purpose of implementation under indirect management, such as by ensuring that actions to be financed under indirect management by persons or entities implementing Union funds are compliant with the requirements of Article 33(2) points (d) to (f) of Regulation (EU, Euratom) 2024/2509.

### *Chapter 5 – Communication and final provisions*

Article 18 lays down common rules regarding information, communication and visibility of Union support. The emblem of the Union shall be used in accordance with Annex III, which the Commission is empowered to amend through a delegated act. The Regulation further sets out rules regarding exercise of the delegation, empowering the Commission to adopt relevant delegated acts (Article 19), and regarding entry into force and application of the Regulation (Article 20).

**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**

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 Article 322(1), point (a), thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a 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 Court of Auditors<sup>7</sup>,

Acting in accordance with the ordinary legislative procedure<sup>8</sup>,

Whereas:

- (1) This Regulation aims at laying down the elements for both an expenditure tracking and a performance framework applicable to the general budget of the Union (the ‘budget’) as part of the financial rules within the meaning of Article 322(1), point (a), of the Treaty on the Functioning of the European Union (TFEU). In particular, this Regulation should establish rules on the monitoring of budget spending, monitoring and reporting on the performance of Union programmes and activities, as well as rules for the evaluation of the programmes and activities. It also aims at setting out common rules to ensure a uniform application of the ‘do no significant harm’ and gender equality principles; as well as other common rules applicable across the budget such as those for establishing a single gateway, and rules on information, communication and visibility. The Commission may put in place additional elements for monitoring and reporting, including relevant indicators, for the purpose of measuring the impact of Union policies and actions more widely.
- (2) Expenditure tracking refers to the monitoring of how Union budget programmes are spent across categories of activities, to ensure transparency and accountability. The monitoring relies primarily on budgetary commitments, which is independent from the delivery model of the programmes and how the funds are disbursed to beneficiaries.
- (3) The performance framework of the budget refers to the rules aimed at monitoring the results achieved and is fundamental to ensuring that the 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 of the European Parliament and of the Council.

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- (4) In its communication on a Competitiveness Compass for the EU<sup>9</sup>, the Commission sets targets aiming at achieving simplification, including reducing administrative burden by at least 25% for all companies and at least 35 % for small and medium enterprises. Therefore, a harmonised expenditure tracking and performance framework across Union programmes should be established to contribute to such simplification efforts by reducing the administrative costs associated to its implementation, for the Commission, Member States, third countries, implementing partners and beneficiaries. In order to deliver on this simplification objective, in particular, reporting obligations for beneficiaries should remain proportionate across all methods of budget implementation. This objective should be reflected in all relevant documents, such as work programmes and agreements. Moreover, the reporting by the Commission on the performance of the budget should also be streamlined and made easier.
- (5) [DNSH]
- (6) On 17 November 2017, the European Pillar of Social Rights was jointly proclaimed by the European Parliament, the Council and the Commission as a response to social challenges in Europe and to ensure no one is left behind. A system should be put in place to ensure a systematic and transparent monitoring of the contribution from the budget towards those social objectives. It is important in particular to promote social rights and fair working and labour conditions, in line with the European Pillar of Social Rights and in accordance with Article 9 TFEU and Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509, which lays down the requirement for programmes and activities to be implemented, where feasible and appropriate, respecting working and employment conditions under applicable national law, Union law, International Labour Organization conventions and collective agreements.
- (7) In line with Article 8 TFEU, the Union shall in all its activities aim to eliminate inequalities, and to promote equality, between men and women. Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509 therefore lays down the requirement for the implementation of programmes and activities to take into account the principle of gender equality in accordance with an appropriate gender mainstreaming methodology, where feasible and appropriate. This Regulation should therefore establish a single set of rules to implement the principle of gender equality consistently. In particular, this Regulation should set out the gender mainstreaming methodology, building on the methodology developed by the Commission under the 2021-2027 MFF and used for the first time for the financial year 2021, to measure expenditure contributing to gender equality through a system of scores based on the objectives pursued by activities supported under Union programmes. Further guidance should be provided by the Commission to ensure the consistent application of that principle. This Regulation should also specify which data collected in relation to performance indicators should be broken down by gender.
- (8) The EU Charter of Fundamental Rights prohibits discrimination on the grounds of disability and guarantees the right of persons with disabilities to independence, social and occupational integration, and participation in community life. Moreover, the Union is party to the UN Convention on the Rights of Persons with Disabilities, which requires to take into account the protection and promotion of the human rights of persons with disabilities in all policies and programmes. The budget should therefore ensure the effective promotion of the rights of persons with disabilities and their equal

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<sup>9</sup> Communication on a Competitiveness Compass for the EU, COM(2025) 30 final.

opportunities as well as aim to remove their inequalities, where feasible and appropriate. In particular, programmes and activities should aim at ensuring accessibility for persons with disabilities in all infrastructure, products and services, including in the built environment, transport and information and communication also concerning information and communication technologies. They should also aim at supporting independent living and promoting the transition from residential or institutional care to family and community-based services and support.

- (9) In light of increasing risks linked to natural hazards, health emergencies, technological accidents, evolving security threats, and other disruptions, it is essential to enhance the Union's and Member States' capability to anticipate, prepare for, and respond to crises and disasters. Therefore, relevant programmes and activities should support reforms and investments that strengthen disaster risk and crisis management, invest in climate resilience, and enhance the resilience of vital societal functions, and build a more resilient, secure, and prepared societies, in line with the objectives of the EU Preparedness Union Strategy.
- (10) To ensure consistency, transparency, and accountability across Union programmes, allowing for a comprehensive and comparable assessment of their performance and effects, a harmonised system should be established to track budget expenditure, as well as to monitor, report and evaluate the implementation of the budget and contribute to measuring its overall performance. Building on existing approaches, in particular the approach for measuring contributions towards overarching policy priorities by using EU coefficients, this system should be based on common elements, namely a list of predefined categories used to classify activities supported by the budget ('intervention fields'), EU coefficients assigned to such intervention fields to determine their contribution to policies, and performance indicators, consisting of both output and result indicators, to monitor the effects of Union action on the ground. This system should not be understood as determining the eligibility of an intervention under the budget, which is based solely on the sector-specific rules. That system should be without prejudice to other monitoring and reporting rules that may be established to measure the impact of Union policies and actions more widely.
- (11) Recital (24) in Regulation (EU, Euratom) 2024/2509 refers to the need to track the Union budget spending contributing to gender equality, as well as on climate change mitigation and adaptation and the protection of biodiversity. Expenditures contributing to climate mitigation, climate change adaptation, and biodiversity should also be tracked to meet the reporting requirements of the United Nations Framework Convention on Climate Change and the Convention on Biological Diversity. A standardised system for classifying activities funded under the budget should facilitate the tracking of policies and the aggregation of the contribution from each activity or programme more efficiently.
- (12) The Commission has established EU climate coefficients to quantify the Union budget expenditure contributing to climate objectives, following an effect- and activity-based approach, and reflecting the objectives of the European Green Deal. Under that system<sup>10</sup>, a coefficient of 100 % is assigned to activities expected to make a substantial contribution to climate change mitigation or adaptation objectives in line with Union climate goals, a coefficient of 40 % is assigned to activities expected to make a non-

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<sup>10</sup> Commission Staff Working Document on Climate Mainstreaming Architecture in the 2021-2027 Multiannual Financial Framework, SWD(2022) 225 final.

marginal, positive contribution to climate change mitigation or adaptation objectives, and a coefficient of 0 % is assigned to activities expected to have a neutral impact on climate objectives. For a number of activities, EU climate coefficients reflect the technical screening criteria of the EU Taxonomy of sustainable activities.

- (13) The tracking approach provided under this Regulation should enable the Commission to continue reporting on its Official Development Assistance to the Development Assistance Committee of the Organisation for Economic Co-operation and Development.
- (14) Article 33(3) of Regulation (EU, Euratom) 2024/2509, as interpreted by recital (24) of that regulation, requires the monitoring of performance indicators which should be concise and proportionate, limited in number and not result in excessive administrative burden, while allowing for aggregation of data across programmes. This Regulation should set out the list of performance indicators, including output and result indicators, to be used solely for the purpose of monitoring and reporting on the performance of the budget, and for evaluating programmes. That is without prejudice to additional information that may be obtained through other monitoring and reporting rules to measure the impact of Union policies more widely.
- (15) The Commission has developed a methodology to calculate the greenhouse gas emissions avoided in the context of its annual reporting on the impact of Next Generation EU green bonds, with the aim of assessing support to the transition to a low-carbon economy. It is necessary to continue developing appropriate methodologies to calculate greenhouse gas emissions avoided as a result indicator, based on the output indicators listed in this Regulation, in order to reduce the administrative burden of performance reporting, particularly for Member States.
- (16) The system of intervention fields has been established to ensure comprehensive coverage of all types of activities financed by the EU budget. To this end, a set of intervention fields encompassing broad categories of activities has been defined. Pursuant to the principle of sound financial management and to enable meaningful reporting on performance of the budget, intervention fields should be assigned to activities supported by the budget in a manner that reflects the nature and objectives of these activities as specifically as possible. In cases where additional information becomes available during the implementation of budget support, in particular for measures implemented as financial instruments or budgetary guarantees, efforts should be made to assign a more specific intervention field, if available.
- (17) In its communication on a Competitiveness Compass for the EU, the Commission sets targets aiming at achieving simplification, including reducing administrative burden by at least 25% for all companies and at least 35% for small and medium enterprises. Therefore, a harmonised performance framework across Union programmes should be established to contribute to such simplification efforts by reducing the administrative costs associated with performance requirements, for the Commission, Member States, third countries, implementing partners and beneficiaries. Moreover, the reporting by the Commission on the performance of the budget should also be streamlined and made easier.
- (18) To ensure consistency, transparency, comparability and accountability across all programmes and activities under the budget, common rules should be provided in relation to their evaluation by the Commission, in line with Article 34(3) of Regulation (EU, Euratom) 2024/2509. In addition to a retrospective evaluation in accordance with that provision, in order to assess the progress made towards the achievement of their

objectives, the Commission should also publish a mid-term implementation report for each programme or activity. When carrying out evaluations, the Commission should aim at quantifying to the extent possible the contribution to Union policy objectives, GDP growth and employment rates in the EU, amongst others. To this end, the Commission should be able to supplement this regulation with provisions to evaluate the long-term impact of programmes or activities, including by defining impact or context indicators where relevant. Specific evaluation requirements should be designed for programmes implemented under shared management. Evaluations by Member States may also involve third countries, regarding support for cooperation activities between Member States and third countries. Evaluations should be conducted in a sufficiently timely manner to feed into the decision-making process, and could cover programmes, activities, or groups of activities.

- (19) Accessing information about the budget should be made simpler and more efficient, to increase the transparency and accountability of the budget as well as to simplify the administrative burden for applicants and beneficiaries and ultimately improve the performance of the budget and strengthen Union action. A single dedicated publicly available website ('Single Gateway') should be set up to display information about budget implementation and performance, as well as information about funding opportunities. The Single Gateway should also integrate other functions, such as displaying data on beneficiaries and operations supported by the budget.
- (20) The implementation of the provisions on gender equality, as well as the provisions on performance monitoring, reporting and funding opportunities, should be clarified for each method of implementation. It should, in particular, be taken into account that a part of the budget is to be implemented through plans prepared and submitted by Member States, setting out their agenda of reforms, investments and other interventions, and performance-based plans by third countries. Given the specific circumstances of third countries, further flexibility should be provided in the implementation of those rules. Agreements with each implementing partner should contain the relevant provisions to implement the different elements of this Regulation, including the application of the expenditure tracking and performance framework, taking into account the capacity of that implementing partner.
- (21) Clear communication about support from the budget ensures that Union citizens and businesses know how funds are spent, increasing transparency, public awareness and engagement. Consistent rules regarding information, communication and visibility obligations should be laid down, in particular obligations for beneficiaries and implementing partners, and taking into account the specific circumstances under which the budget may be implemented.
- (22) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of: amending the list of intervention fields and performance indicators set out in Annex I; amending the list of programmes relevant for gender equality in Annex II; amending Annex III on information, communication and visibility; amending or supplementing the provision on the Single Gateway as needed; and supplementing this regulation on the evaluation of programmes or activities. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the

same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

- (23) This Regulation should enter into force on the twentieth day following that of its publication in the Official Journal of the European Union,

HAVE ADOPTED THIS REGULATION:

## **Chapter 1**

### **General provisions**

#### *Article 1*

##### *Subject matter*

This Regulation establishes both an expenditure tracking and a performance framework for the budget, including rules on the monitoring of budget spending, monitoring and reporting on the performance of Union programmes and activities, and rules for the evaluation of the programmes and activities.

It 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, such as rules for establishing a Single Gateway referred to in Article 12, and rules on information, communication and visibility.

#### *Article 2*

##### *Definitions*

For the purposes of this Regulation, the following definitions apply:

- (1) 'operation' means:
  - (a) a project, contract, action or group of projects or actions implementing one or more activities;
  - (b) in the context of financial instruments as defined in Article 2, point (30), of Regulation (EU, Euratom) 2024/2509, a contribution to a financial instrument and the subsequent financial support provided to final recipients by that financial instrument;
- (2) 'activity' means the specific initiative undertaken to achieve an objective of a programme, which may correspond to a measure in plans drawn up by Member States or third countries;
- (3) 'measure' means a reform, an investment or any other intervention included in plans drawn up by Member States or third countries, which may consist of one or more activities;
- (4) 'plan' means the document laying down measures, either drawn up by Member States and approved by the Commission ('plans by Member States') or drawn up by

Union candidate countries and potential candidates and adopted by the Commission ('plan by third countries').

- (5) 'intervention field' means a standardised and predefined category used to classify activities supported;
- (6) 'target' means a pre-agreed quantitative value of an indicator that is intended to be achieved within a specified time period;
- (7) 'output indicator' means a quantitative performance indicator that tracks what is directly produced or supported by the implementation of an activity;
- (8) 'result indicator' means a quantitative performance indicator that tracks the effects of supported activities on the participants, entities or companies, targeted population or users of infrastructure;
- (9) 'EU coefficients' refers to the three-tier system of coefficients (0%, 40%, 100%) which are applied to measure the contribution of each budget intervention towards policies;

### *Article 3* **Objectives**

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

- (a) establishing a uniform system to track budget expenditure;
- (b) establishing a uniform system across the budget to monitor, report on and evaluate the implementation of the budget and its programmes, and contribute to measuring its overall performance;
- (c) harmonising and rationalising the reporting of performance information;
- (d) harmonising the application of the principles of 'do no significant harm' and gender equality across the budget;
- (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.

## **Chapter 2** **Horizontal principles**

### *Article 4* **Climate and biodiversity**

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.
2. [placeholder for climate spending]

*Article 5*  
[placeholder for DNSH]

*Article 6*  
**Social policies**

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

*Article 7*  
**Gender equality**

1. The programmes that shall aim at supporting gender equality in accordance with Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509 are specified in Annex II.

All programmes shall pay particular attention to ensuring, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies such as boards and expert groups and monitoring committees.

2. For the purpose of the gender equality mainstreaming methodology referred to in Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509, activities of the budget shall fall into one of the following categories and corresponding gender equality scores:
  - (a) activities with gender equality as a principal objective ('gender equality score 2');
  - (b) activities with gender equality as an important and deliberate objective but not as its main objective ('gender equality score 1');
  - (c) activities anticipated to have no substantial contribution to gender equality ('gender equality score 0').

The activities referred to in the first subparagraph, points (a), (b) and (c), shall be defined by reference to the list of intervention fields referred to in Article 8 and set out in Annex I.

3. The Commission shall provide technical guidance on the methodology to determine the category and gender equality scores.
4. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend Annex II.

## **Chapter 3**

### **Budget expenditure tracking and performance framework, monitoring reporting, evaluation and transparency**

#### *Article 8*

##### ***Budget expenditure tracking and performance framework***

1. The budget expenditure tracking and performance framework established by this Regulation shall be mainly based on the following elements:
  - (a) a single list of intervention fields;
  - (b) EU coefficients, assigned to the intervention fields to determine their contribution to policies;
  - (c) for each intervention field, performance indicators consisting of both output and result indicators, designed pursuant to Article 33(3) of Regulation (EU, Euratom) 2024/2509;

The elements referred to in the first subparagraph are set out in Annex I.

2. Activities financed by the budget shall be assigned an intervention field.
3. The Commission may detail further the definition of the performance indicators referred to in paragraph 1, the first subparagraph, point (c), and is empowered to adopt delegated acts in accordance with Article 19 to amend any elements of Annex I.

#### *Article 9*

##### ***Budget performance monitoring and reporting***

1. The Commission shall monitor the implementation of the programmes financed by the budget, in all methods of implementation, to assess the progress made towards the achievement of their objectives in accordance with the performance indicators referred to in Article 8(1), 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.
2. The Commission shall inform annually the European Parliament and the Council on the level of implementation of the programmes, as well as the progress in achieving programme objectives, in accordance with Article 41(3), first subparagraph, point (h) and Article 253(1), point (e) of Regulation (EU, Euratom) 2024/2509.

#### *Article 10*

##### ***Evaluations by the Commission***

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. That evaluation shall also cover the measures under Regulation (EU) No 1308/2013, in relation to the Common Agricultural Policy.
2. The Commission shall publish an implementation report for each programme or activity no later than four years after the start of its implementation.

3. The Commission shall carry out a retrospective evaluation to assess the performance of the programme or activity at the latest three years after the end of the programming period of each programme.
4. The Commission is empowered to adopt delegated acts to supplement this Regulation with provisions to evaluate the long-term impact of programmes or activities, including across several multiannual financial framework periods.

#### *Article 11*

#### ***Evaluations by the Member States***

1. For programmes implemented under shared management, Member States shall carry out evaluations related to criteria such as effectiveness, efficiency, relevance and coherence, with the aim to improve the quality of the design and implementation of the measures. Evaluations may also cover other relevant criteria, such as inclusiveness, non-discrimination and visibility.
2. Member States shall carry out evaluations to assess the impact of measures implemented through programmes through quantitative techniques, including counterfactual approaches and experimental design, where appropriate, at the latest two years after the end of the programming period.
3. Member States shall carry out at least one interim evaluation covering the entirety of their plans by 31 March 2031.
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 the approval of their plans.
5. Member States shall entrust evaluations to functionally independent internal or external experts.
6. Member States shall ensure that the necessary procedures are set up to produce and collect the data necessary for evaluations.
7. All evaluations shall be published on the website referred to in Article 12.

#### *Article 12*

#### ***Transparency – Single Gateway***

1. By [date], the Commission shall set up a dedicated publicly available website (the ‘Single Gateway’), with several content sections, and with the following functions:
  - (a) display the progress of the financial implementation and performance of the budget;
  - (b) provide the information referred to in Article 38 and Article 142(1) of Regulation (EU, Euratom) 2024/2509;
  - (c) provide information on operations financed by the budget and operations with high potential that have received special distinctions or an emblem of excellence, and are seeking alternative or additional funding;
  - (d) provide information about ongoing and upcoming calls for expression of interest, calls for proposals and calls for tenders financed by the budget;
  - (e) provide a channel for promoters to present operations to potential investors;

- (f) provide centralised access to advisory and business support services funded by the budget.
2. With regard to the function referred to in paragraph 1, point (a), of this Article, the Single Gateway shall contain, as appropriate, information on the following elements:
  - (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;
  - (b) information on aggregated performance broken down by programme and intervention field, using the relevant performance indicators referred to in Article 8(1), point (c), of this Regulation;
  - (c) information on contribution towards policies as referred to in Article 8(1), point (b), of this Regulation broken down by programme;
  - (d) operations financed by the budget;
  - (e) for activities implemented directly by the Commission, the level of subscription, in particular the number of proposals and per call for proposals, their average score, the share of proposals above and below quality thresholds;
  - (f) information referred to in Article 41(3), point (h) of Regulation (EU, Euratom) 2024/2509.
3. With regard to the function referred to in paragraph 1, point (d), of this Article, the Single Gateway shall contain, as appropriate, information on the following elements:
  - (a) the subject of the call, including a short description;
  - (b) geographical area covered by the call;
  - (c) type of eligible participants;
  - (d) total amount of support for the call and the currency;
  - (e) start and end date of the call;
  - (f) link to the online platform where the call will be published.
4. The Single Gateway shall be updated regularly.
5. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend or supplement this Article.

## **Chapter 4 Implementation**

### *Article 13*

#### ***Implementation through plans by Member States or third countries – gender equality***

1. Each Member State or third country shall provide a gender equality assessment for each activity in their plans as follows:
  - (a) providing an explanation of how the activities in the plans are expected to contribute to gender equality;

- (b) assigning to each activity the appropriate gender score from those set out in Article 7(2), and providing adequate justification.

Moreover, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

2. The assessment referred to in paragraph 1 shall be provided at the moment of the submission of the plans. If it is not possible to provide a gender equality assessment at that moment, the activity shall be deemed to have no substantial contribution to gender equality and therefore be assigned a score 0. The Member State or third country concerned may revise that score whenever they submit an amendment of their plans.
3. The compliance with this Regulation of each plan or amendment submitted by a Member State or a third country shall be subject to an assessment in accordance with the relevant sector-specific rules.

#### *Article 14*

#### ***Implementation through plans by Member States – performance monitoring and reporting***

1. Each Member State shall have in place a monitoring and reporting system to allow for monitoring of performance and the automated transmission of the information based on the relevant elements of the expenditure tracking and performance framework referred to in Article 8(1). This system shall be interoperable and allow for an automatic electronic data exchange with the Single Gateway and the electronic data exchange system between the Member States and the Commission referred to in Annex XIII of the [National and regional partnership plans – SFC 2028].
2. Each plan submitted by a Member State, and any amendment thereof, shall include for each measure a proposed assignment of at least one intervention field from Annex I and the following performance indicators as appropriate:
  - (a) one output indicator defining the final milestone or target for that measure and selected from Annex I corresponding either to the relevant intervention field or, where appropriate, to a different intervention field; in duly justified cases and in agreement with the Commission an output indicator not included in Annex I can be defined;
  - (b) one or more result indicators corresponding to the intervention field of the measure as provided under Annex I, if available.

No additional output indicators shall be defined other than the output indicator referred to in point (a);

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

Where the Member State has proposed an output indicator different from those in Annex I to define a final milestone or target for that measure, and where Annex I does not provide any result indicator corresponding to the intervention field of the measure, the Member State shall either assign one result indicator from the result indicators corresponding to other intervention fields provided in Annex I, or exceptionally assign a result indicator different from the result indicators provided in Annex I in agreement with the Commission.

3. Each plan shall also provide the baseline and an estimated target value for the result indicator assigned to each measure, including the expected year of achievement of that target value. For income support measures under the Common Agricultural Policy, such an estimated target value shall not be cumulative and shall correspond to the maximum value for the whole of the programming period.

The Member State may update this target during the mid-term revision or any amendment of the plan.

4. Member States shall make available to the Commission the information on the progress in the actual results of the measure against the target value of the result indicator assigned to that measure. That information shall be updated yearly by 15 February, until 2037.

#### *Article 15*

#### ***Implementation through plans by third countries – performance monitoring, reporting and funding opportunities***

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, should ensure that, in their plans, third countries use the performance indicators referred to in Article 8 included in the performance framework. The Commission shall make observations or seek additional information if necessary. The third country concerned shall provide the requested additional information and shall revise the proposed indicators if requested to do so.
2. Plans shall contain appropriate provisions on reporting of performance data and the electronic transmission to the Commission of the underlying monitoring data.

#### *Article 16*

#### ***Implementation under direct management***

1. When implementing the budget in accordance with Article 62(1), 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.
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 respective area.
3. Reporting requirements imposed on beneficiaries of Union funds shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner.

#### *Article 17*

#### ***Implementation under indirect management***

1. When assessing and agreeing on actions to be financed under indirect management by persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509 the Commission

- shall ensure that those actions comply with the requirements laid down in Article 33(2), points (d), (e) and (f) of that Regulation.
2. Agreements signed between the Commission and persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509 shall contain appropriate provisions on:
    - (a) reporting of performance data referred to in Article 158(7) of Regulation (EU, Euratom) 2024/2509 as part of the report referred to in Article 158(1), point (a), of that Regulation;
    - (b) transmitting electronically to the Commission information with relevant elements as referred to in Article 12(3) in relation to calls for expression of interest, calls for proposals and any act initiating procurement procedures, by the day of their publication.
    - (c) any other information deemed important by the Commission for the implementation of the programme.
  3. Reporting requirements imposed on beneficiaries of Union funds shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner.

## **Chapter 5**

### **Communication and final provisions**

#### *Article 18*

#### *Information, communication and visibility*

1. Beneficiaries, persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509, bodies implementing financial instruments under the plans, and advisory partners shall acknowledge the origin of those Union funds and ensure the visibility of the Union support, in particular when promoting the actions and their results, by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public, and by providing that information through press or communication material, websites and other digital channels, events and outreach activities, and other communication and visibility actions. This obligation does not apply to the beneficiaries of area- and animal-based interventions under the Common Agricultural Policy.
2. Persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509 and bodies implementing financial instruments under the plans shall oblige their financial intermediaries to acknowledge the origin of those funds and ensure the visibility of the Union support by making that information clearly visible in the agreements signed with them. When the advisory partners select entities to provide advisory services, they shall ensure that these entities inform the beneficiaries of the advisory services that these have been funded by the Union and make this information clearly visible in the agreements signed with them.
3. To fulfil the obligation laid down in paragraphs 1 and 2, the emblem of the Union shall be used in accordance with Annex III and a funding statement that reads

‘funded by the European Union’ or ‘co-funded by the European Union’, or ‘in partnership with the European Union’ as appropriate shall be provided when carrying out information, communication and visibility actions. The Union emblem and funding statement shall, in particular, feature in press or communication material, websites and other digital supports.

For operations, other than financial instruments or budgetary guarantees, involving investment in tangible assets, the total cost of which exceeds [EUR 100 000], durable plaques or billboards clearly visible to the public that present the emblem of the Union referred to in the first subparagraph shall be displayed, as soon as the physical implementation starts or purchased equipment is installed.

4. The Commission shall implement information, visibility and communication actions and campaigns relating to the Union’s policies, priorities, actions and results directed towards multiple audiences, including the media and the public. Financial resources allocated to the budget programmes and instruments shall also contribute to the corporate communication of the political priorities of the Union.
5. Member States shall ensure the publication of information in accordance with the requirements established 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.
6. Member States shall appoint a communication coordinator who shall be responsible for the overall information, communication and transparency actions in relation to the support received from the budget implemented within its territory, ensuring coordination with relevant managing authorities and liaising with the Commission and its representations, European Parliament Liaison Offices in the Member States, as well as Europe Direct Information Centres and other relevant networks, education and research organisations and other relevant partners.
7. In the case of implementation through plans by third countries, a communication and visibility plan for the local audiences of the beneficiaries will need to be submitted in the Plans.
8. Where security considerations may make it preferable or necessary to limit communication and visibility actions in certain third countries or parts thereof, the target audience and the visibility tools, products and channels to be used in promoting a given action shall be determined on a case-by-case basis, in consultation and agreement with the Commission.
9. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend Annex III.

#### *Article 19*

#### ***Exercise of the delegation***

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Articles 7, 8, 10, 12 and 18 shall be conferred on the Commission for an indeterminate period of time from [...].
3. The delegations of power referred to in Articles 7, 8, 10, 12 and 18 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall

put an end to the delegation of the power specified in that decision. It shall take effect on the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Articles 7, 8, 10, 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.

#### *Article 20*

#### ***Entry into force and application***

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

It shall apply from [1 January 2028].

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

Done at Brussels,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*