

Basic information	
2025/0545(COD)	Awaiting committee decision
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	
Budget expenditure tracking and performance framework	
<b>Subject</b>	
8.70 Budget of the Union 8.70.02 Financial regulations 8.70.03 Budgetary control and discharge, implementation of the budget	
<b>Legislative priorities</b>	
Joint Declaration 2026	

Key players																
European Parliament	<table border="1"> <thead> <tr> <th>Joint committee responsible</th> <th>Rapporteur</th> <th>Appointed</th> </tr> </thead> <tbody> <tr> <td>BUDG Budgets</td><td></td><td></td></tr> <tr> <td>CONT Budgetary Control</td><td></td><td></td></tr> <tr> <td></td><td>Shadow rapporteur HOHLMEIER Monika (EPP) SANCHEZ Julien (PfE) RUISEN Bert-Jan (ECR) CHASTEL Olivier (Renew) FREUND Daniel (Greens /EFA)</td><td></td></tr> </tbody> </table>	Joint committee responsible	Rapporteur	Appointed	BUDG Budgets			CONT Budgetary Control				Shadow rapporteur HOHLMEIER Monika (EPP) SANCHEZ Julien (PfE) RUISEN Bert-Jan (ECR) CHASTEL Olivier (Renew) FREUND Daniel (Greens /EFA)				
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	<b>ITRE</b> Industry, Research and Energy	WINZIG Angelika (EPP)	02/12/2025
	<b>TRAN</b> Transport and Tourism		
	<b>REGI</b> Regional Development	GARCÍA HERMIDA-VAN DER WALLE Raquel (Renew)	09/01/2026
	<b>AGRI</b> Agriculture and Rural Development		
	<b>PECH</b> Fisheries	LE CALLENNEC Isabelle (EPP)	05/01/2026
	<b>FEMM</b> Women's Rights and Gender Equality	GÁLVEZ Lina (S&D)	15/01/2026
Council of the European Union			
European Commission	<b>Commission DG</b>	<b>Commissioner</b>	
	Budget	SERAFIN Piotr	
European Court of Auditors			

Key events			
Date	Event	Reference	Summary
16/07/2025	Legislative proposal published	COM(2025)0545 	Summary
23/10/2025	Committee referral announced in Parliament, 1st reading		
23/10/2025	Referral to joint committee announced in Parliament		

Technical information	
<b>Procedure reference</b>	2025/0545(COD)
<b>Procedure type</b>	COD - Ordinary legislative procedure (ex-codecision procedure)
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Regulation
<b>Legal basis</b>	Euratom Treaty A 106a-pa Rules of Procedure EP 59 Treaty on the Functioning of the EU TFEU 322-p1
<b>Mandatory consultation of other institutions</b>	European Court of Auditors

Stage reached in procedure	Awaiting committee decision
Committee dossier	CJ13/10/03677

Documentation gateway				
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2025)0545 	16/07/2025	<a href="#">Summary</a>	
Document attached to the procedure	SEC(2025)0590 	17/07/2025		
Commission working document (SWD)	SWD(2025)0590 	17/07/2025		
Commission working document (SWD)	SWD(2025)0591 	17/07/2025		

  

National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	<a href="#">RO_SENATE</a>	COM(2025)0545	03/12/2025	
Contribution	<a href="#">DE_BUNDES RAT</a>	COM(2025)0545	10/12/2025	

Additional information			
Source	Document	Date	
European Commission	EUR-Lex		

## Meetings with interest representatives published in line with the Rules of Procedure

### Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
VASCONCELOS Ana	Shadow rapporteur for opinion	<a href="#">ENVI</a>	28/01/2026	ICLEI - Local Governments for Sustainability European Secretariat Conference of Presidents of the Ultraperipheral Regions Council of European Municipalities Conference of Peripheral Maritime Regions
VASCONCELOS Ana	Shadow rapporteur for opinion	<a href="#">ENVI</a>	28/01/2026	European Association of Public Banks and Funding agencies AISBL Sustainable Banking Coalition European Association of Guarantee Institutions
	Shadow rapporteur for			

VASCONCELOS Ana	opinion	ENVI	28/01/2026	PT PermRep
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	27/01/2026	BELGIAN-PORTUGUESE CHAMBER OF COMMERCE
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	27/01/2026	Carbon Gap LTD European University Association Institute for European Environmental Policy Marie Curie Alumni Association Social Economy Europe Interreg
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	26/01/2026	ClientEarth AISBL Eurelectric aisbl European Entrepreneurs CEA-PME European Environmental Bureau Transport and Environment (European Federation for Transport and Environment) UITP - International Association of Public Transport WWF European Policy Programme
FREUND Daniel	Shadow rapporteur	CONT	20/01/2026	WWF European Policy Programme
PELLERIN-CARLIN Thomas	Shadow rapporteur	CONT	11/12/2025	WWF European Policy Programme

## Other Members

Transparency		
Name	Date	Interest representatives
EHLER Christian	15/09/2025	WWF European Policy Programme

## Budget expenditure tracking and performance framework

2025/0545(COD) - 16/07/2025 - Legislative proposal

PURPOSE: to establish a single, enhanced framework for monitoring budgetary expenditure and performance based on the post-2027 multiannual financial framework (MFF).

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: access to clear, reliable, and timely information on how the EU budget is used and what is achieved with its support is essential for transparency and accountability. Such data is also essential for decision-making, in terms of strengthening the link between the budget and EU political priorities.

The 2021-2027 performance framework has been modernised, but **there is still room for improvement**. The current system is based on a mosaic of programme-specific rules that are sometimes complex and inconsistent. This results in a heavy administrative burden for Member States, implementing partners and beneficiaries.

The post-2027 Multiannual Financial Framework (MFF) offers a unique opportunity to establish a uniform framework for monitoring expenditure and performance across all Union programmes to contribute to these simplification efforts by reducing the administrative costs associated with its implementation, for the Commission, Member States, third countries, implementing partners and beneficiaries.

CONTENT: the proposed regulation aims to establish **a single enhanced framework for monitoring budgetary expenditure and performance** from the post-2027 MFF onwards, in a simpler, more consistent and less burdensome way than is currently the case. Its main objectives are:

- standardise provisions to support horizontal principles across the EU budget (e.g. the 'do no significant harm' principle and gender equality), which will reduce complexity for beneficiaries and enhance the coherence of EU action;
- streamline and harmonise the system for monitoring EU spending and budget implementation, enabling data from all programmes to be aggregated, increasing transparency and reducing costs for stakeholders;

- harmonise and streamline the reporting of performance information and the provision of information on funding opportunities across the EU budget, increase transparency for stakeholders and facilitate access to EU funds for potential beneficiaries.

All these objectives must be implemented in accordance with the principles of economy, efficiency and effectiveness, and without compromising the achievement of the objectives of a programme or activity, as set out in the Financial Regulation.

#### ***Horizontal principles***

The proposed regulation establishes:

- rules for monitoring the budget's contribution to **climate and biodiversity objectives**, as well as a climate and environment spending target with appropriate mechanisms to ensure that this target is achieved;
- common rules for the implementation of the principle of '**do no significant harm**' by means of single, simplified guidelines;
- rules on **social policies** to ensure that programmes and activities are implemented in compliance with the working and employment conditions provided for by applicable legislation, and that the budget's contribution to social policies is subject to control;
- rules for applying the **principle of gender equality** and a gender equality methodology.

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

The proposed regulation establishes:

- **a budgetary expenditure and performance monitoring framework** based mainly on a single list of policy areas, EU coefficients assigned to policy areas to determine their contribution to policies and performance indicators (in terms of outputs and results) associated with each policy area;
- rules on monitoring the implementation of **programmes financed by the budget**, on evaluations by the Commission and on evaluations by Member States in the context of programmes implemented under shared management;
- **a public website** (the single gateway) containing information on the financial implementation and performance of the budget, on the beneficiaries of funds financed by the budget, on high-potential operations that have received special distinctions or a sign of excellence, on current and future calls for proposals and tenders financed by the budget, and on consultancy and business support services financed by the budget;
- rules on horizontal principles and performance monitoring with regard to **plans drawn up by Member States or third countries**;
- rules for implementation under direct management, such as the inclusion of gender equality in the criteria used to evaluate proposals, where feasible and appropriate;
- common rules on information, communication and visibility of EU support.