Basic information

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

Key players

European Parliament

Joint committee responsible	Rapporteur	Appointed
BUDG Budgets	GERMAIN Jean-Marc (S&D)	12/01/2026
CONT Budgetary Control	HERBST Niclas (EPP)	12/01/2026
	Shadow rapporteur HOHLMEIER Monika (EPP) PELLERIN-CARLIN Thomas (S&D) SANCHEZ Julien (PfE) NAGYOVÁ Jana (PfE) RZOŃCA Bogdan (ECR) RUISSEN Bert-Jan (ECR) GERBRANDY Gerben-Jan (Renew) BOSSE Stine (Renew) YAR Lucia (Renew) FREUND Daniel (Greens/EFA) NORDQVIST Rasmus (Greens/EFA) OMARJEE Younous (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed

DEVE	Development	GEUKING Niels (EPP)	17/03/2026
ECON	Economic and Monetary Affairs	LEWANDOWSKI Janusz (EPP)	11/03/2026
EMPL	Employment and Social Affairs	CEULEMANS Estelle (S&D)	02/02/2026
ENVI	Environment, Climate and Food Safety	MARAN Pierfrancesco (S&D)	09/02/2026
ITRE	Industry, Research and Energy	WINZIG Angelika (EPP)	02/12/2025
TRAN	Transport and Tourism	TEGETHOFF Kai (Greens /EFA)	15/12/2025
REGI	Regional Development	GARCÍA HERMIDA-VAN DER WALLE Raquel (Renew)	09/01/2026
AGRI	Agriculture and Rural Development	NOICHL Maria (S&D)	15/12/2025
PECH	Fisheries	LE CALLENNEC Isabelle (EPP)	05/01/2026
FEMM	Women's Rights and Gender Equality	GÁLVEZ Lina (S&D)	15/01/2026

Council of the European Union

European Commission

Commission DG	Commissioner
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		

Technical information

Procedure reference	2025/0545(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Euratom Treaty A 106a-pa Rules of Procedure EP 59 Treaty on the Functioning of the European Union TFEU 322-p1
Mandatory consultation of other institutions	European Court of Auditors
Stage reached in procedure	Awaiting committee decision
Committee dossier	CJ13/10/03677

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	ECON	PE786.895	24/06/2026	
Committee opinion	ENVI	PE790.742	06/07/2026	
Committee opinion	FEMM	PE786.992	15/07/2026	
Committee opinion	AGRI	PE786.845	17/07/2026	
Committee opinion	DEVE	PE787.887	17/07/2026	
Committee opinion	ITRE	PE784.361	02/09/2026	
Committee opinion	TRAN	PE787.002	02/09/2026	
Committee opinion	REGI	PE785.455	14/09/2026	
Committee opinion	PECH	PE787.654	17/09/2026	
Committee opinion	EMPL	PE785.252	21/09/2026	
Committee draft report		PE787.767	05/10/2026	
Amendments tabled in committee		PE797.494	29/10/2026	
Amendments tabled in committee		PE797.489	03/11/2026	
Amendments tabled in committee		PE797.490	03/11/2026	
Amendments tabled in committee		PE797.491	03/11/2026	
Amendments tabled in committee		PE797.492	03/11/2026	
Amendments tabled in committee		PE797.493	03/11/2026	
Amendments tabled in committee		PE797.495	03/11/2026	
Amendments tabled in committee		PE797.496	03/11/2026	
Amendments tabled in committee		PE797.497	03/11/2026	
Amendments tabled in committee		PE797.541	03/11/2026	

Amendments tabled in committee		PE797.542	04/11/2026	
Amendments tabled in committee		PE797.588	05/11/2026	
Amendments tabled in committee		PE797.543	10/11/2026	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0545	16/07/2025	Summary
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	RO_SENATE	COM(2025)0545	03/12/2025	
Contribution	DE_BUNDESRAT	COM(2025)0545	10/12/2025	
Contribution	HR_PARLIAMENT	COM(2025)0545	29/04/2026	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	52026AA0010 OJ OJ C 18.03.2026	12/02/2026	
CofR	Committee of the Regions: opinion	CDR3317/2025	06/05/2026	
EESC	Economic and Social Committee: opinion, report	CES0577/2026	17/06/2026	

Additional information

Source	Document	Date
European Parliament	Briefing	04/05/2026
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
BOSSE Stine	Shadow rapporteur	BUDG	09/11/2026	WWF European Policy Programme
BOSSE Stine	Shadow rapporteur	BUDG	21/10/2026	Stichting BirdLife Europe
BOSSE Stine	Shadow rapporteur	BUDG	30/09/2026	Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme
NORDQVIST Rasmus	Shadow rapporteur	BUDG	25/09/2026	ACTION CONTRE LA FAIM
HOHLMEIER Monika	Shadow rapporteur	BUDG	14/09/2026	Rolls-Royce
FREUND Daniel	Shadow rapporteur	CONT	08/09/2026	Naturschutzbund Deutschland e.V.
HOHLMEIER Monika	Shadow rapporteur	BUDG	07/09/2026	Bentley Systems, Incorporated
FREUND Daniel	Shadow rapporteur	CONT	16/07/2026	NRW.BANK European Association of Public Banks
PELLERIN-CARLIN Thomas	Shadow rapporteur	CONT	01/07/2026	CAISSE DES DEPOTS
GERMAIN Jean-Marc	Rapporteur	BUDG	30/06/2026	Social Economy Europe
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	17/06/2026	Eurogroup for Animals
GERMAIN Jean-Marc	Rapporteur	BUDG	17/06/2026	RATP
FREUND Daniel	Shadow rapporteur	CONT	12/06/2026	Compassion in World Farming Brussels Eurogroup for Animals
MARQUARDT Erik	Shadow rapporteur for opinion	DEVE	10/06/2026	ACTION CONTRE LA FAIM
HOHLMEIER Monika	Shadow rapporteur	BUDG	02/06/2026	newcleo
FREUND Daniel	Shadow rapporteur	CONT	12/05/2026	Deutscher Gewerkschaftsbund
GÁLVEZ Lina	Rapporteur for opinion	FEMM	27/04/2026	European Women's Lobby
GEUKING Niels	Rapporteur for opinion	DEVE	23/04/2026	United Nations Development Programme
ATTARD Daniel	Shadow rapporteur	CONT	22/04/2026	WWF European Policy Programme Carl Anders Richter
GERMAIN Jean-Marc	Rapporteur	BUDG	20/04/2026	European Federation of National Organisations Working with the Homeless
GERMAIN Jean-Marc	Rapporteur	BUDG	16/04/2026	EUROPEAN TRADE UNION CONFEDERATION European Gender Budgeting Network WWF European Policy Programme Business Europe
FREUND Daniel	Shadow rapporteur	CONT	16/04/2026	SOLIDAR European Alliance for a Just Transition
LE CALLENNEC Isabelle	Rapporteur for opinion	PECH	15/04/2026	GALPA de Bretagne (groupes d'action locale pêche et aquaculture)
CEULEMANS Estelle	Rapporteur for opinion	EMPL	14/04/2026	Bruxeo
GERMAIN Jean-Marc	Rapporteur	BUDG	14/04/2026	European Institute of Public Administration (EIPA) SMEunited aisbl

				Social Platform
GERMAIN Jean-Marc	Rapporteur	BUDG	13/04/2026	CAISSE DES DEPOTS
MATTHIEU Sara	Shadow rapporteur for opinion	EMPL	09/04/2026	Civil Society Europe SOLIDAR Transport and Environment (European Federation for Transport and Environment) EASPD
LE CALLENNEC Isabelle	Shadow rapporteur for opinion	EMPL	08/04/2026	Délégation Générale à l'Emploi et à la Formation Professionnelle (DGEFP)
GERMAIN Jean-Marc	Rapporteur	BUDG	07/04/2026	SOLIDAR
SINGER Christine	Shadow rapporteur for opinion	AGRI	31/03/2026	FarmEurope
FREUND Daniel	Shadow rapporteur	CONT	27/03/2026	WWF Heal & Environment Alliance Europe T&E
SJÖSTEDT Jonas	Shadow rapporteur for opinion	ENVI	27/03/2026	WWF European Policy Programme
FREUND Daniel	Shadow rapporteur	CONT	26/03/2026	European Cyclists' Federation
FREUND Daniel	Shadow rapporteur	CONT	26/03/2026	EUROPEAN NETWORK ON INDEPENDENT LIVING BRUSSELS
FREUND Daniel	Shadow rapporteur	CONT	26/03/2026	European Disability Forum
WINZIG Angelika	Rapporteur for opinion	ITRE	26/03/2026	Bentley Systems, Incorporated
NOICHL Maria	Rapporteur for opinion	AGRI	24/03/2026	Umweltbundesamt Deutschland
CEULEMANS Estelle	Rapporteur for opinion	EMPL	23/03/2026	FUNOC
GEUKING Niels	Rapporteur for opinion	DEVE	19/03/2026	ACTION CONTRE LA FAIM
NOICHL Maria	Rapporteur for opinion	AGRI	19/03/2026	Albert Schweitzer Stiftung für unsere Mitwelt
LE CALLENNEC Isabelle	Shadow rapporteur for opinion	REGI	19/03/2026	Association des départements de France
TEGETHOFF Kai	Rapporteur for opinion	TRAN	17/03/2026	Transport and Environment (European Federation for Transport and Environment)
LE CALLENNEC Isabelle	Shadow rapporteur for opinion	REGI	12/03/2026	Grand Est-Europe Collectivité européenne d'Alsace
NOICHL Maria	Rapporteur for opinion	AGRI	11/03/2026	Deutscher Bauernverband
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	05/03/2026	ICLEI - Local Governments for Sustainability European Secretariat
CEULEMANS Estelle	Rapporteur for opinion	EMPL	04/03/2026	Bruxelles Formation
GERBRANDY Gerben-Jan	Shadow rapporteur	CONT	03/03/2026	WWF European Policy Programme
GERMAIN Jean-Marc	Rapporteur	BUDG	26/02/2026	CEE Bankwatch Network Climate Action Network Europe Stichting BirdLife Europe Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme
CEULEMANS Estelle	Rapporteur for opinion	EMPL	19/02/2026	Social Platform

WINZIG Angelika	Rapporteur for opinion	ITRE	12/02/2026	PGE Polska Grupa Energetyczna SA
DANIELSSON Johan	Shadow rapporteur for opinion	TRAN	05/02/2026	Transport and Environment (European Federation for Transport and Environment)
DANIELSSON Johan	Shadow rapporteur for opinion	TRAN	05/02/2026	European Transport Workers' Federation
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	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	ENVI	28/01/2026	European Association of Public Banks and Funding agencies AISBL Sustainable Banking Coalition European Association of Guarantee Institutions
VASCONCELOS Ana	Shadow rapporteur for opinion	ENVI	28/01/2026	PT PermRep
NOICHL Maria	Rapporteur for opinion	AGRI	28/01/2026	Naturschutzbund Deutschland e.V. Stichting BirdLife Europe
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 ASBL 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**
HADJIPANTELA Michalis	12/03/2026	Transport and Environment (European Federation for Transport and Environment)
FRIIS Sigrid	17/02/2026	WWF
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.