



Brussels, 9 January 2026
(OR. en)

5145/26

Interinstitutional File:
2025/0240 (COD)

LIMITE

COH 6
SOC 12
AGRI 7
AGRIFIN 4
PECHE 19
FIN 12
JAI 26
SAN 13
CODEC 16
CADREFIN 6
POLGEN 7
IA 6

NOTE

From: General Secretariat of the Council

To: Ad hoc Working Party on the Multiannual Financial Framework (AHWP MFF) - National and Regional Partnerships

No. Cion doc.: 11815/1/25 REV 1; 11815/1/25 COR 1

Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034 and amending Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509
- Presidency compromise proposal (Block 6 - Articles 58 to 64, Article 89)

Delegations will find in the Annex the first Presidency compromise proposal on the above proposal (Block 6 - Articles 58 to 64, Article 89). Changes to the text of the Commission's proposal (doc. 11815/1/25 REV 1) are marked in **bold underlined** for additions and ~~strikethrough~~ for deletions.

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034 and amending Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509

TITLE X**MANAGEMENT AND FINANCIAL RULES****CHAPTER I****General management rules***Article 58***Responsibilities of Member States**

1. The Member States shall take appropriate measures to protect the financial interests of the Union and to ensure that the use of funds in the implementation of the Plans complies with the applicable law, including applicable public procurement and State aid rules. They shall in particular ensure the prevention, detection, correction and reporting of irregularities, including fraud, corruption and conflicts of interest.
2. For the purposes of paragraph 1, the Member States shall:
 - (a) establish effective and efficient management and control systems for their Plans in accordance with the key requirements set out in Annex IV and ensure their proper functioning in accordance with the principle of sound financial management;

- (b) ensure and regularly check that the support provided has been properly used to achieve the established milestones and targets or outputs and take all the appropriate actions to ensure that the use of funds in the implementation of the Plans complies with applicable law. **Member States shall not be required to verify the underlying costs of the operations and the measures when assessing the fulfilment of milestones and targets;**
- (c) take appropriate measures to prevent, detect and correct irregularities including fraud, corruption, conflicts of interest, including, **where available and applicable, with** the use of data mining tools;
- (d) apply corrective measures where the applicable law is not respected;
- (e) ensure the avoidance of double funding from the Union budget, and take immediate measure to correct any situation of double funding by cancelling the most recent funds decided to the concerned operation;
- (f) ensure compliance with the obligations set out in Article 130 of Regulation (EU, Euratom) 2024/2509;
- (g) ensure the reporting of all cases of suspected fraud, corruption and irregularities, including conflict of interest, double funding and other breaches of the applicable law in the Commission's Irregularity Management System (IMS); the Commission shall summarise and publish that information annually and shall communicate it to the European Parliament;
- (h) ensure that the Commission, OLAF, the Court of Auditors and, in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, the EPPO:
- (i) can exercise their respective competences as provided for in Article 129(1) of the Regulation (EU, Euratom) 2024/2509 including by requiring expressly the recipients of Union funds to provide or ensure the necessary rights and access;
 - (ii) receive access to the data referred to in Article 63 [on data collection and publication] within the exercise of their respective competences.

- (i) have systems and procedures in place to ensure that all supporting documents necessary for the audit trail related to a measure supported by the Fund are kept at the appropriate level for a ~~ten~~**five** year period from 31 December of the year in which the last payment by the Commission to the Member State is made; where a redress procedure has been initiated, an appeal has been lodged or where court proceedings have begun, the supporting documents shall be kept until those procedures or any subsequent recovery procedures are terminated;
- (j) make arrangements to ensure the effective examination of complaints concerning the use of the Fund, in accordance with their institutional and legal frameworks, and upon request by the Commission, examine complaints submitted to the Commission falling within the scope of the NRP-Plan and inform the Commission of the results of these examinations;
- (k) ensure that all exchanges of information between beneficiaries of funding and the NRP Plan authorities, as well as with the Commission, are carried out by means of electronic data exchange systems which includes, among others, use of automatic and interactive forms and calculations, ensures record-keeping and data storage in the system enabling both administrative verifications of payment claims submitted by beneficiaries and audits as well as allows for automatic synchronisation and transmission of data between beneficiaries' and Member States' systems;
- (l) ensure that all official exchanges of information with the Commission are carried out by means of an electronic data exchange system referred to in Annex XVI [SFC2028: electronic data exchange system between the Member States and the Commission]. ~~Member States are not expected to verify the underlying costs of the operations and the measures when assessing the fulfilment of milestones and targets.~~
3. Member States shall inform the Commission by ~~15 February of each year~~**the deadline set out in Article 59(1)** on the progress in achieving the objectives established in the Plans, quantifying the fulfilment of each target and milestone, and progress achieved for output-based interventions supported by the Plans. This information shall be provided in accordance with the template set out in Annex IX [Reporting on progress in implementation of measures]. If no quantification on progress of milestones and targets is available in the progress reporting systems, the Member state shall provide an estimation

of progress achieved, in accordance with the template set out in Annex IX [Reporting on progress in implementation of measures]. The information made available shall cover progress until the end of **the preceding calendar** year-~~N~~ and shall be submitted as part of the annual assurance package referred to in Article ~~57(4)~~**59(1)**, point (a).

4. The Commission is empowered to adopt delegated acts in accordance with Article ~~86~~**87** [delegated acts] supplementing paragraph 2, point (g) of this Article, with rules on the criteria for determining the cases of suspected fraud, corruption and irregularity to be reported and on the data to be provided in that context.

Article 59

Submission of the annual assurance package

1. For the purpose of Article 63 of Regulation (EU, Euratom) 2024/2509, Member States shall submit to the Commission by 15 February of each year ~~following 2028~~, **starting in 2029**, the following documents ('the annual assurance package'):
 - (a) reporting on the implementation progress of the measures in the Plan set out in Article ~~58(4)~~**58(3)** [Responsibilities of Member States], in accordance with the template set out in Annex IX [Reporting on progress in implementation of measures], referencing the payment applications submitted **until 31 October of the preceding year, starting with those submitted in 2028** ~~in the previous financial year~~;
 - (b) the summary of the audits referred to in Article 53(2)(b) [functions of the audit authority];
 - (c) a management declaration, in accordance with the template set out in Annex XII, indicating that:
 - (i) the information submitted with the payment application(s) is complete, accurate and reliable;
 - (ii) the funds were ~~properly~~ used **in accordance with applicable law and for their intended purpose**;

- (iii) the management and control systems put in place function properly and give the necessary assurance that the funds were managed in accordance with all applicable laws, including on the prevention, detection, reporting and correction of conflicts of interests, corruption, double funding, fraud and other irregularities, and in line with the principle of sound financial management;
 - (iv) the information referred to in point (a) provides a true and fair view of the implementation progress;
- (d) the annual audit opinion referred to in Article 53(2) [functions of the audit authority] in accordance with the template set out in Annex ~~XXIII~~XIII;

Pursuant to Article 63(7) of Regulation (EU, Euratom) 2024/2509, the deadline of 15 February may exceptionally be extended by the Commission to 1 March upon communication by the Member State concerned.

2. The Commission shall take into account the information provided in the annual assurance package in order to decide whether any of the measures specified in Articles 66, 67 and 68 [interruptions][suspension of payments][financial corrections] are necessary.
3. When submitting the final annual assurance package for the last financial year, the Member State shall confirm that the total payments from the Commission do not exceed the total amount paid by the Member State to the beneficiaries in implementing the Plan, taking into account the national contribution.

Article 60

Responsibilities of the Commission

1. The Commission shall obtain reasonable assurance that Member States have put in place management and control systems that comply with the requirements laid down in this Regulation and that these systems function effectively and efficiently during the implementation of the Plans.
2. The Commission shall draw up, for the purposes of its own audit work, an audit strategy and an audit plan which shall be based on a risk-assessment and the principle of proportionality.

3. The Commission and the audit authority shall coordinate their audit work.
4. For the purpose of audits, the Commission officials or their authorised representatives shall, in accordance with Article 58(2), point (h) [responsibilities of MS], have access to all necessary records, documents and metadata, irrespective of the medium in which they are stored, relating to the plan implementation, including operations supported by the Fund or to management and control systems and shall receive copies in the specific format requested. The Commission officials or their authorised representatives may request supplementary information and perform on-the-spot audits.
5. The Commission shall carry out audits during the implementation of the Fund and up to three years following the date of the final payment **made by the Commission to the Member State**.
6. **Without prejudice to the possibility to check supporting documents as referred to in Article 58(2)(i), the Commission is not expected shall not be required** to verify the underlying costs of the operations ~~for the purpose of its audit work~~ **when auditing the fulfilment of milestones and targets.**

Article 61

Single audit approach

1. When carrying out audits, the Commission and the audit authorities shall take due account of the principles of single audit and proportionality in relation to the level of risk to the budget of the Union.
2. The Commission and audit authorities shall first use all the information and records ~~referred to in Article 58(2), point (h) (Responsibilities of Member States)~~ **available**, including results of management verifications; and **information available in the electronic data exchange systems referred to in Article 58(2) points (k) and (l). The Commission and audit authorities** may request and obtain additional documents and audit evidence from the plan authorities and beneficiaries concerned where, based on their professional judgement, this is required to support robust audit conclusions.

3. For Plans for which the Commission concludes that the opinion of the audit authority is reliable, and the Member State concerned participates in the enhanced cooperation on the establishment of the EPPO, the Commission's own audits shall be limited to auditing the work of the audit authority.
4. The Commission and the audit authority ~~may decide not to~~ **shall not** audit milestones and targets in any year where they have already been subject to an audit by the European Court of Auditors, **provided that the results of that European Court of Auditors' audit for such milestones and targets can be used by the audit authority or the Commission for the purpose of fulfilling their respective tasks.**
5. Notwithstanding paragraph ~~34~~, any milestone and target may be subject to more than one audit, if the audit authority concludes, based on its professional judgement, that it is **otherwise** not possible to draw up a valid audit opinion.
6. Paragraph ~~23~~ shall not apply where:
 - (a) there is a specific risk or suspicion of fraud, corruption or conflicts of interest or another serious non-compliance with the responsibilities of Member States referred to in Article 58 [Responsibilities of Member States];
 - (b) there is a need to re-perform the work of the audit authority for obtaining assurance as to its effective functioning following the risk assessment exercise performed by the Commission;
 - (c) there is evidence that the functioning of the audit authority does not comply with the key requirements laid down in Article 53 [functions of the audit authority] and Annex IV [A&C requirements].
7. The Commission and the audit authorities shall meet on a regular basis and, unless otherwise agreed, at least once a year to examine the audit strategy, the annual control report and the audit opinion, to coordinate their audit plans and methods, and to exchange views on issues relating to the improvement of management and control systems.

Article 62

Control system for farm stewardship and common fisheries policy

1. Member States shall as part of the controls referred to in Article 58 [Responsibilities of Member States] verify the compliance of beneficiaries with the requirements of the farm stewardship referred to in Article 3 of Regulation (EU) 202X/XXXX [CAP Regulation] and with **the control system under** Article ~~XX3~~ paragraph ~~XX4~~ of Regulation (EU) 202X/XXXX [CFP Regulation].

Where the area eligible for the support referred to in the first subparagraph, as declared in the geo-spatial application referred to in Article 70 [IACS], does not exceed 10 hectares, the beneficiaries shall be exempted from controls and penalties under this Article.

Where a beneficiary has been selected for an on-the-spot check on an aid application or on a payment claim, Member States shall, to the extent possible and taking account of the associated risks **and costs of control**, not select that beneficiary for a subsequent check and control sample for that year, except when the circumstances require more than one on-the-spot check in order to ensure the effective protection of the financial interests of the Union. This provision shall not reduce the level of checks.

2. Member States shall make use of their control and enforcement systems in the areas of climate and environment, public health, plant health and animal welfare, social and employment legislation, applicable labour standards, fisheries and aquaculture to ensure that beneficiaries of the support comply with the requirements set out in the first paragraph.
3. The managing authority or paying agency shall be notified where relevant at least once a year of cases of non-compliance where enforceable decisions in that respect have been made under the applicable control and enforcement systems referred to in paragraph 2. That notification shall include an assessment and grading of the severity, extent, permanence or reoccurrence and intentionality of the non-compliance concerned.

4. The administrative penalties referred to in paragraph 5 shall only apply to non-compliance with the requirements of the farm stewardship referred to in Article 3 of Regulation XX [CAP, farm stewardship] where that non-compliance is the result of an act or omission directly attributable to the beneficiary concerned, and where one or both of the following conditions are met:
- (a) the non-compliance is related to the agricultural activity of the beneficiary, as defined by Member States in their NRP Plans in accordance with Article 4, point (21), point (a) [framework definition of agricultural activity];
 - (b) the non-compliance concerns the holding as defined in Article 4(15) [definitions - holding] or other areas managed by the beneficiary situated within the territory of the same Member State.

However, if the non-compliance concerns forest areas, the penalties referred to in paragraph 5 shall not be applied where no support is claimed for the area concerned.

5. Member States shall set up a system of administrative penalties applying to beneficiaries referred to in paragraph 4 who do not comply, at any time in the calendar year concerned, with the requirements of the farm stewardship.

The penalties shall consist of the reduction or exclusion of the total amount of the payments under measures listed in Article 35(1), points (a) to (f), and (o) and (p) to the extent they concern support for local agricultural products, of Regulation (EU) 202X/XXXX [CAP Regulation] granted or to be granted to the beneficiary concerned in respect of aid applications that the beneficiary has submitted or will submit in the course of the calendar year of the finding of the non-compliance. The penalties shall be calculated on the basis of the payments granted or to be granted in the calendar year in which the non-compliance occurred. However, where it is not possible to determine the calendar year in which the non-compliance occurred, the reductions or exclusions shall be calculated on the basis of the payments granted or to be granted in the calendar year of the finding of the non-compliance.

For the calculation of those penalties, account shall be taken of the severity, extent, permanence or reoccurrence and intentionality of the non-compliance determined, in line with the assessment referred to in paragraph 3. A penalty imposed pursuant to the national legislation implementing the legal acts listed in Annex I, parts A and B, to Regulation XX [CAP] for the same act or omission of a farmer or other beneficiary shall be taken into account in the calculation of penalties referred to in the first subparagraph.

The expenditure which has been reduced as a result of the application of a penalty shall be considered legal and regular. The reduction shall, as a general rule, be 3 % of the total amount of the payments. In the case of intentional non-compliance, the reduction shall be at least 15 % of the amount of those payments.

Member States shall provide that no administrative penalty shall be imposed if:

- (a) The non-compliance is due to force majeure or exceptional circumstances;
 - (b) The non-compliance is due to an order from a public authority.
6. In case of a non-compliance with Article XX of Regulation (EU) XX [Common Fisheries Policy], the support paid to the beneficiary shall be recovered and an application for support submitted by a beneficiary shall be inadmissible for a specified period of time laid down pursuant to paragraph 8 of this Article, if it has been determined through a final decision by the competent authority concerned that the beneficiary has committed fraud.
7. Where a case as listed in Article XX of Regulation (EU) XX [Common Fisheries Policy] occurs between in the period of application and the five years after the final payment, the support paid to the beneficiary shall be recovered. The recovery shall be proportionate to the nature, gravity, duration and repetition of the serious infringements or offences by the beneficiary concerned and the importance of support to the economic activity of that beneficiary.

8. In order to ensure a level playing field among Member States and the effectiveness, proportionality and dissuasive effect of the penalties referred to in paragraph 5 and recoveries and inadmissibility referred to Article XX of Regulation EU XX [Common Fisheries Policy], and in paragraph 6 and 7 of this Article, the Commission is empowered to adopt delegated acts in accordance with Article 86 supplementing this Regulation with
- (a) detailed rules on the application and calculation of the penalties;
 - (b) the identification of the threshold triggering, and the period of time of, the inadmissibility as well as the arrangements for recovering the support granted, including thresholds triggering it.

Article 63

Data collection and recording

1. For the purposes of audit and controls, transparency and performance monitoring and evaluation, Member States shall collect, record and store electronically the information referred to in points (a) to (g), while ensuring the security, integrity and confidentiality of data and the authentication of users and allowing automated data ~~exchange~~ submission with the electronic system identified by the Commission:
- (a) on the beneficiary:
 - (i) whether the beneficiary is a public or private law body, or an entity with or without legal personality, or a natural person or a group of natural persons;
 - (ii) the entity's full legal name, address, and their VAT identification number or tax identification number where available or another unique identifier established at country level;
 - (iii) if natural person, first and last name, date of birth, locality and ~~national~~ their VAT identification number or tax identification number where available or another unique identifier established at country level;

- (iv) information on all beneficial owners of the beneficiary, if any, as defined in Article 4(6)~~3(6)~~ of Directive (EU) 2015/849 of the European Parliament and of the Council¹, namely first name(s) and last name(s), date(s) of birth and VAT registration identification number(s) or tax identification number(s) where available or another unique identifier established at country level;
- (v) the amount of Union contribution committed in the document setting out the conditions for support;
- (vi) indication of the associated measure under the Plan with the measure's sequence number and operation's identifier;
- (vii) in relation to financial instruments, information whether the beneficiary is the body that implements a holding fund or, where there is no holding fund structure, the body that implements a specific fund, or, where the managing authority implements financial instrument directly, information on the managing authority.
- (viii) In relation to CAP interventions referred to in Article 35(1),
- gender, if applicable, whether the beneficiary is a farmer, a forest holder, a young farmer, a newly-set-up business; for sectoral interventions, the type of producer organisation;
 - geolocation of the holding, whether it is located in an area with natural or specific constraints as referred to in Article 8 of Regulation (EU) 202/XXXX [CAP Regulation][Payment for natural or other area-specific constraints], in a nitrate vulnerable zone², in Natura 2000 area as referred

¹ Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5.6.2015, p. 73, ELI: <http://data.europa.eu/eli/dir/2015/849/oj>).

² As designed under Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ L 375, 31.12.1991, p. 1, ELI: <http://data.europa.eu/eli/dir/1991/676/oj>).

to in Article 9 of that Regulation [Support for disadvantages resulting from certain mandatory requirements];

- the type of farming³, whether the holding is farmed organically⁴, the total number of hectares of arable land, of permanent grassland area, **the total number of hectares** with permanent crops, **the total number of hectares** on which no agricultural activity is performed but which are eligible, the total number of hectares subject to stewardship, out of which protected practices;

(b) on the recipient and the final recipient:

- (i) whether the recipient or the final recipient is a natural or legal person and in case of a legal person, whether it is a public or a private law body;
- (ii) in the case of a legal person, the recipient's or the final recipient's full legal name and their VAT identification number or tax identification number where available or another unique identifier established at country level, and in the case of a natural person, the first and last name of the recipient, the date of birth, **locality and their VAT identification number or** ~~and~~ the tax identification number where available or another unique identifier **established at country level**;
- (iii) for financial instruments concerning interventions supporting the Common Agricultural Policy implemented under shared management, gender **if applicable**, whether the final recipient is a farmer, a forest holder, a young farmer, a newly-set-up business, and the number of contracts signed between the final recipient and the bank;

³ As defined in the Union typology for holdings referred to in Article 5b of Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community (OJ L 328, 15.12.2009, p. 27, ELI: <http://data.europa.eu/eli/reg/2009/1217/oj>).

⁴ As laid down in Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/848/oj>).

- (iv) the locality of the recipient or the final recipient, namely the address of the recipient when the recipient or the final recipient is a legal person; the region on NUTS 2 level when the recipient or the final recipient is a natural person and is domiciled in the Union or the country when the recipient or the final recipient is a natural person and is not domiciled in the Union;
 - (v) information on all beneficial owners of the recipient or the final recipient, if any, as defined in Article 3(6) of Directive (EU) 2015/849, namely first name(s) and last name(s), date(s) of birth and VAT registration **identification** number(s) or tax identification number(s) where available or another unique identifier **established** at country level;
 - (vi) the amount of Union contribution committed, the indication of the associated measure under the Plan and the operation's identifier.
- (c) on the contractor:
- (i) the name and VAT registration **identification number** or tax identification number **where available or another unique identifier established at country level**;
 - (ii) information on all beneficial owners of the contractor, if any, as defined in Article 3(6) of Directive (EU) 2015/849, namely first name(s) and last name(s), date(s) of birth and VAT registration **identification** number(s) or tax identification number(s) where available or another unique identifier **established** at country level;
 - (iii) information on ~~all~~ contracts, namely name, date, reference, contract amount and any relevant identifier or identification number;
 - (iv) indication of the associated measure under the Plan with the measure's sequence number and operation's identifier.

- (d) on the subcontractor:
- (i) the name, VAT registration **identification number** or tax identification number **where available or another unique identifier established at country level;**
 - (ii) information on the sub-contract, namely name, date, reference, contract amount and any relevant identifier or identification number;
 - (iii) indication of the associated measure and operation under the Plan with the measure's sequence number and operation's identifier.
- (e) on the operation:
- (i) name and unique identifier and geolocation of the operation or, for mobile operations, operations implemented in the cloud or operations covering several locations, the location of the beneficiary;
 - (ii) short description and objectives of the operation, with the exception of the CAP interventions referred to in Article 35(1), points (a) to (g), (o) and (p);
 - (iii) unique identifier of the call(s) of proposals and tenders under which the operation was selected and the related information in accordance with Article 12(4) of Regulation (EU) [Performance Regulation];
 - (iv) date of submission of the application for funding and date of the document setting out the condition for support;
 - (v) amount of Union contribution as set out in the document setting out the conditions for support;
 - (vi) amount paid out to the beneficiary for the operation;
 - (vii) co-financing rate applicable to the associated ~~Chapter of the Plan~~ **measure** and, where applicable, additional national financing;

- (viii) **the expected** start date and end date of the operation as indicated in the document setting out the conditions for support, **which shall be updated to the actual start date and end date upon completion of the operation;**
- ~~(ix) actual date when the operation is physically completed or fully implemented;~~
- (x) currency of the operation as set out in the document setting out the condition for support;
- (xi) unique identifier of the Plan under which the operation is supported;
- (xii) information on whether the operation is with the participation of a third country or takes place in a third country; if so, identification of that third country;
- (xiii) sequence number of the measure, milestone and target, intervention field and performance indicators pursuant to Article 14 of Regulation [Performance Regulation] to which the operation contributes and the progress in achievements and for each indicator;
- (xiv) for CAP interventions referred to in Article 35(1), **if applicable**: the eligible area, the farming practices covered where applicable, whether this farming practice is newly implemented, the agricultural sector, group of farmers or area targeted, the type of area supported the area or number of animals or capital insured, the category of investments, the type of training;
- (xv) information on whether the financial instrument is combined with programme support in the form of grants within the meaning of Article 71;
- (xvi) information on whether the financial instrument operation is implemented across consecutive programming periods concerned below: the 2021-2027 programming period and post- the ~~2027~~**2028**-2034 programming period;
- (xvii) where the financial instrument is organised through a holding fund, information about the body implementing a specific fund under the holding fund

(xviii) in relation to financial instrument operations, the amount of private and public resources mobilised in addition to the Funds, by product: loans; guarantees; equity of quasi-equity; grants within a financial instrument operation.

- (f) on Community-Led Local Development, in relation to each Local Action Group (LAG):
- (i) number of members by category, number of members in decision making by category and gender, inclusion of young people in decision-making;
 - (ii) Number of actions implemented by type of beneficiary and by area, number of actions with innovation; amount of Union contribution committed and paid to actions for capacity building and preparatory actions, and for the management, monitoring and evaluation of the strategy and its animation;
 - (iii) Support of LAG provided for regional development, employment and social policy, or for the development of coastal and aquaculture communities;
- (g) on each EIP-AGRI operational group:
- (i) title of the project; project coordinator and partner(s): type of partner, name, address, email and telephone; start and end date, objectives and nature of the project; key thematic areas addressed; territorial scope, geographical location; ‘practice abstract(s)’ with main findings of the project; project contribution to CAP specific objectives; final report.
 - (ii) if applicable, funding source(s) additional to Union contribution and cofinancing.

2. Member States shall make available to the Commission the information referred to in paragraph 1 two times per year via automatic data exchange arrangements.

3. In relation to the data referred to in paragraph 1 related to the CAP interventions , the Member States shall make available to the Commission annually at the latest by 31 October of the year N the information concerning area and animal-based payments made in claim year N-1, sectoral interventions implemented in calendar year N-1, and any other interventions as appropriate.
4. Member States shall set up their systems for collection of data in a digital-ready and interoperable way based on the principle that data is collected only once and re-used. Member States shall ensure that beneficiaries, recipients, final recipients, contractors and sub-contractors are to the extent possible not confronted with duplication of data requests, have access to all relevant data related to them and can easily reuse these data to complete and submit applications. Whenever possible, Member States shall re-use existing registers and databases.
5. The Commission is empowered to adopt delegated acts in accordance with Article 86 [Exercise of the delegation] to amend the data categories set out in paragraph

Article 64

Transparency

1. The Member State shall, within six months of the adoption of the Council decision referred to in Article 23 [Commission proposal and Council implementing decision], ensure that a website is operational where information on support under this Regulation is available, covering the Plan's objectives, activities, available funding opportunities and achievements.
2. The Member State shall ensure the publication of the information set out in Article 63(1) [Data collection and recording] on the website referred to in paragraph 1 of this Article, subject to the protection of personal data and the exceptions listed in paragraph 5 of this Article. The information shall be updated at least every six months.

By way of derogation from the first subparagraph, as regards CAP interventions referred to in Article 35(1), Member States shall ensure by 31 May of the year N+1 the publication of the information referred to in Article 63(3) [Data collection and recording], with the exception of the data referred to in points (a)(iv), ~~(a)(ix)~~viii and (e)(xiv) of paragraph 1 of that Article.

The Member State shall also ensure the publication on that website of the elements referred to in Article 12(4) of Regulation (EU) [Performance Regulation] in relation to calls for proposals and tenders under the Fund, as well as a timetable of the planned calls for proposals under the Fund, with those elements, that is updated at least two times a year.

The information shall be in the official language or languages of the Member State and/or in either English, French or German, and shall remain available on the website for two years from the date of its initial publication. The data published on the website referred to in paragraph 1 shall be in a digital-ready, open, interoperable and machine-readable format, which allows data to be sorted, searched, extracted, compared and reused.

3. The Member State shall, before publication takes place in accordance with paragraph 2, inform the beneficiaries and request them to inform recipients, final recipients, contractors and subcontractors that the data will be made public.
4. The Commission shall publish the data as referred to in paragraph 2 of this Article on the centralised website referred to in Article 12 [Single Gateway] of the Regulation [Performance Regulation].

For the purposes of the first subparagraph, the Commission shall publish the share of the Union contribution in the amounts referred to in Article 63 [Data collection and recording]. The Union contribution shall be established by multiplying the amounts referred to in Article 63 [Data collection and recording] to the co-financing rate applicable to the associated Chapter of the Plan. Amounts in currency other than euro shall be converted to euro by using the monthly accounting exchange rate referred to in Article 19(3) of Regulation (EU, Euratom) 2024/2509.

5. Information shall not be published where Union law or national law excludes such publication for reasons of security, public order, criminal investigations, or where the information falls under points a) to d) of Article 38(3) of the Regulation (EU, Euratom) 2024/2509.

Information on name and surname of farmers **and fishers** shall not be published if the amount received by them in one year is equal to or less than EUR ~~2500~~**3000**.

CHAPTER 3

Regulation (EU, Euratom) 2024/2509

Article 89

Amendments to Regulation (EU, Euratom) 2024/2509

Article 63 of Regulation (EU, Euratom) 2024/2509 is amended as follows:

- (1) in paragraph 5, point (a) is replaced by the following:
 - “(a) information, providing a true and fair view of the implementation progress during the reference period as defined in sector-specific rules, or their accounts on the expenditure that was incurred during the reference period as defined in sector-specific rules, in the execution of their tasks and that was presented to the Commission for reimbursement;”

- (2) paragraph 6 is replaced by the following:
 - “6. The accounts referred to in paragraph 5, point (a), shall include pre-financing and sums for which recovery procedures are ongoing or have been completed. The information or the accounts referred to in paragraph 5, point (a), shall be accompanied by a management declaration confirming that, in the opinion of those in charge of the management of the funds:
 - (a) the information contained therein, including the information referred to in paragraph 5, point (a) is properly presented, complete and accurate;
 - (b) the expenditure was used for its intended purpose, or the amounts for which payment had been requested from the Commission were in line with the conditions for payment, as defined in sector-specific rules;
 - (c) the control systems put in place ensure the legality and regularity of the underlying transactions.”

(3) in paragraph 7, the first subparagraph is replaced by the following:

“The accounts referred to in paragraph 5, point (a) or the information on the basis of which payment has been requested from the Commission, and the summary referred to in point (b) of that paragraph shall be accompanied by an opinion of an independent audit body, drawn up in accordance with internationally accepted audit standards. That opinion shall establish whether the control systems put in place function properly and ensure the legality and regularity of the underlying transactions and state whether the audit work puts in doubt the assertions made in the management declaration referred to in paragraph 6. It shall also establish whether the accounts or the information on the basis of which payment has been requested from the Commission give a true and fair view and whether the use of funds complies with applicable law or expenditure for which reimbursement has been requested from the Commission is legal and regular.”
