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WORKING DOCUMENT

From:	General Secretariat of the Council
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No. Cion doc.:	9634/18 + ADD1 + COR1
Subject:	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 - Four-column table

Delegations will find in the Annex the four-column document regarding the articles of the above mentioned proposal, reflecting the state of play in the inter-institutional negotiations after the third trilogue, which took place on 29 January 2021. With regard to the text included in the fourth ("draft agreement") column, the principle should be underlined here that "nothing has been agreed until everything has been agreed".

**Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the
financing, management and monitoring of the common agricultural policy and repealing Regulation (EU)
No 1306/2013
2018/0217(COD)**

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Formula				
1	2018/0217 (COD)	2018/0217 (COD)		2018/0217 (COD) Text Origin: Commission Proposal
Proposal Title				
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013		Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 Text Origin: Commission Proposal
Formula				
3	THE EUROPEAN PARLIAMENT	THE EUROPEAN PARLIAMENT		THE EUROPEAN PARLIAMENT

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	AND THE COUNCIL OF THE EUROPEAN UNION,	AND THE COUNCIL OF THE EUROPEAN UNION,		AND THE COUNCIL OF THE EUROPEAN UNION, Text Origin: Commission Proposal
Citation 1				
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(2) thereof,		Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(2) thereof, Text Origin: Commission Proposal
Citation 2				
5	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,		Having regard to the proposal from the European Commission, Text Origin: Commission Proposal
Citation 3				
6	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,		After transmission of the draft legislative act to the national parliaments, Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Citation 4				
7	Having regard to the opinion of the Court of Auditors,	Having regard to the opinion of the Court of Auditors,		Having regard to the opinion of the Court of Auditors, Text Origin: Commission Proposal
Citation 5				
8	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C , , p. .		Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C , , p. . Text Origin: Commission Proposal
Citation 6				
9	Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C , , p. .	Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C , , p. .		Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C , , p. . Text Origin: Commission Proposal
Citation 7				
10	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,		Acting in accordance with the ordinary legislative procedure,

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Formula				
11	Whereas:	Whereas:		Whereas: Text Origin: Commission Proposal
Recital 1				
12	(1) The Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled 'The Future of Food and Farming' of 29 November 2017 concludes that the Common Agricultural Policy (hereinafter 'CAP') should continue to step up its response to future challenges and opportunities, by boosting employment, growth and investment, fighting and adapting to climate change and bringing research and innovation out of the laboratories and onto fields and markets. The CAP should furthermore address citizens'	(1) The Communication from the Commission to the European Parliament, ~~the~~ Council, the European Economic and Social Committee and the Committee of the Regions entitled 'The Future of Food and Farming' of 29 November 2017 concludes ~~that~~ the Common Agricultural Policy (hereinafter 'CAP') should continue to step up its response to future challenges and opportunities, by boosting employment <u>and investment, raising labour standards,</u> ~~growth and investment,~~ fighting and adapting to climate change, <u>adapting and transferring</u> ~~and bringing~~ research and innovation ~~out of~~ <u>from</u> the laboratories ~~and~~		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	concerns regarding sustainable agriculture production.	~~onto~~ <u>to</u> fields and markets. The CAP should furthermore address citizens' concerns regarding sustainable agriculture production <u>and rural development</u> .		
Recital 1a				
12a		<u>(1a) It is necessary that the agricultural sector does not suffer the financial consequences of political decisions, such as the withdrawal of the United Kingdom from the European Union, or the funding of new Union policies. Account should be taken of the European Parliament resolution of 30 May 2018 on the 2021-2027 multiannual financial framework and own resources (2018/2714(RSP)) which deplored the fact that the Commission proposal of 2 May 2018 on the MFF for 2021-2027 led to a 15 % reduction in the level of the CAP, and stated that the European Parliament was particularly opposed to any radical cuts that would adversely impact on the very nature and objectives of the CAP. It also questioned, in that context, the proposal to reduce the European Agricultural Fund for</u>		

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		<u><i>Rural Development by more than 25 %.</i></u>		
Recital 1b				
12b		<u><i>(1b) The CAP has a fundamental role in the Union with direct payments and second-pillar funds to farmers contributing significantly not only to food security, but also to investment and employment in rural areas. The severe cuts envisaged for the CAP are not acceptable. For that reason, the CAP should focus on its core activities and the funding allocated to the CAP 2021-2027 for the EU-27 should be maintained at least at the level of the 2014-2020 budget while budgeting the initial amount for the agricultural crisis reserve.</i></u>		
Recital 1c				
12c		<u><i>(1c) In accordance with Article 208 of the Treaty on the Functioning of the European Union (TFEU), the implementation of the CAP should take account of the objectives of development cooperation</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>including, inter alia, the 2030 Agenda for Sustainable Development and the achievement of the Union's climate change mitigation obligations under the Paris Agreement.</i></u>		
Recital 2				
13	(2) [Place holder relevant resolutions of the Council and EP]	(2) [Place holder relevant resolutions of the Council and EP]		
Recital 3				
14	(3) The CAP's compliance-driven delivery model should be adjusted to ensure a greater focus on results and performance. Accordingly the Union should set the basic policy objectives, types of intervention and basic Union requirements while greater responsibility and accountability for meeting those objectives should be borne by the Member States. As a consequence, there is a need to ensure greater subsidiarity in order to take better account of the local conditions and needs. Accordingly, under the new delivery model, Member States should be responsible for tailoring their CAP interventions in line	(3) The CAP's compliance-driven delivery model should be adjusted to ensure a greater focus on results and performance. Accordingly ~~the~~ Union should set the basic policy objectives, types of intervention and basic Union requirements while greater responsibility and accountability for meeting those objectives should be borne by the Member States. As a consequence, there is a need to ensure greater subsidiarity <u>and flexibility</u> in order to take better account of the local conditions and needs. Accordingly, under the new delivery model, Member States should be responsible for tailoring		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	with basic Union requirements in order to maximize their contribution to Union CAP objectives and to establish and design the compliance and control framework for beneficiaries.	their CAP interventions in line with <i>their specific needs and</i> basic Union requirements in order to maximize their contribution to Union CAP objectives. <i>Member States should also</i> ~~and to~~ establish and ~~–~~ design the <i>control framework for beneficiaries to continue to ensure</i> compliance <i>of the CAP strategic plans interventions with applicable Union law. Basic Union requirements, including good agricultural and environmental conditions (GAEC) and statutory management requirements (SMRs), ensure a common approach and a level playing field between Member States</i> ~~and control framework for beneficiaries.~~		
Recital 4				
15	(4) The CAP encompasses various interventions and measures, many of which are covered by the CAP Strategic Plans referred to in Title III of Regulation (EU) .../... of the European Parliament and of the Council ¹ [the CAP Strategic Plan Regulation]. Others still follow the traditional compliance logic. It is	(4) The CAP encompasses various interventions and measures, many of which are covered by the CAP Strategic Plans referred to in Title III of Regulation (EU) .../... of the European Parliament and of the Council ¹ [the CAP Strategic Plan Regulation]. Others still follow the traditional compliance logic. It is		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	important to provide financing for all interventions and measures in order to contribute to the achievement of the objectives of the CAP. Those interventions and measures have certain elements in common, therefore their financing should be dealt with in the same set of provisions. However, where necessary those provisions should allow for different treatment. Regulation (EU) No 1306/2013 of the European Parliament and of the Council² governed two European agricultural Funds, namely the European Agricultural Guarantee Fund ('EAGF') and the European Agricultural Fund for Rural Development ('EAFRD') (hereinafter the "Funds"). Those Funds should be maintained in this Regulation. In view of the scope of the reform, it is appropriate to replace Regulation (EU) No 1306/2013. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]). 2. Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC)	important to provide financing for all interventions and measures in order to contribute to the achievement of the objectives of the CAP. Those interventions and measures have certain elements in common, therefore their financing should be dealt with in the same set of provisions. However, where necessary those provisions should allow for different treatment. Regulation (EU) No 1306/2013 of the European Parliament and of the Council² governed two European agricultural Funds, namely the European Agricultural Guarantee Fund ('EAGF') and the European Agricultural Fund for Rural Development ('EAFRD') (hereinafter the "Funds"). Those Funds should be maintained in this Regulation. In view of the scope of the reform, it is appropriate to replace Regulation (EU) No 1306/2013. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]). 2. Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC)		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).	No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).		
Recital 5				
16	(5) The provisions of Regulation (EU, Euratom) .../... of the European Parliament and of the Council [New Financial Regulation]¹, in particular those governing shared management with Member States, the function of accredited bodies and the budgetary principles, should apply to the interventions and measures set out in this Regulation. 1. Regulation (EU, Euratom) No [New Financial Regulation].	(5) The provisions of Regulation (EU, Euratom) ~~.../...~~ <u>2018/1046</u> of the European Parliament and of the Council [New Financial Regulation]¹, in particular those governing shared management with Member States, the function of accredited bodies and the budgetary principles, should apply to the interventions and measures set out in this Regulation. 1. Regulation (EU, Euratom) ~~No~~ <u>New 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012. (OJ L 193, 30.7.2018, p. 1).</u>		
Recital 5a				
16a		<u>(5a) Part of the provisions of</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>Regulation (EU) .../... [CPR Regulation¹] should apply to this Regulation.</i></u> <u><i>1. CPR Regulation</i></u>		
Recital 5b				
16b		<u><i>(5b) Member States should refrain from adding rules that complicate the use of the EAGF and the EAFRD for the beneficiary.</i></u>		
Recital 6				
17	(6) In order to harmonise practices amongst Member States in the application of the force majeure clause, this Regulation should make provision, where appropriate, for exemptions from the CAP rules in cases of force majeure and exceptional circumstances, as well as provide for a non-exhaustive list of possible cases of force majeure and exceptional circumstances to be recognised by the national competent authorities. National competent authorities should take decisions on force majeure or exceptional circumstances on a	(6) In order to harmonise practices amongst Member States in the application of the force majeure clause, this Regulation should make provision, where appropriate, for exemptions from the CAP rules in cases of force majeure and exceptional circumstances, as well as provide for a non-exhaustive list of possible cases of force majeure and exceptional circumstances to be recognised by the national competent authorities. National competent authorities should take decisions on force majeure or exceptional circumstances on a		

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	case by case basis, on the basis of relevant evidence.	case by case basis, on the basis of relevant evidence.		
Recital 7				
18	(7) The general budget of the Union (the Union's budget) should finance the CAP expenditure, including expenditure on the CAP Strategic Plan interventions under Title III of Regulation (EU) .../...[CAP Strategic Plan Regulation], either directly through the Funds or in the context of shared management with the Member States. The types of expenditure that can be financed using the Funds should be specified.	(7) The general budget of the Union (the Union's budget) should finance the CAP expenditure, including expenditure on the CAP Strategic Plan interventions under Title III of Regulation (EU) .../...[CAP Strategic Plan Regulation], either directly through the Funds or in the context of shared management with the Member States. The types of expenditure that can be financed using the Funds should be specified.		
Recital 8				
19	(8) In order to achieve the objectives of the CAP laid down in Article 39 of the Treaty on the Functioning of the European Union (the 'Treaty'), and to comply with the principle of shared management, as provided for in Article 59 of Regulation (EU, Euratom) No 966/2012, Member States should ensure that the	(8) In order to achieve the objectives of the CAP laid down in Article 39 of the Treaty on the Functioning of the European Union (the 'Treaty'), and to comply with the principle of shared management, as provided for in Article 59 of Regulation (EU, Euratom) No 966/2012, Member States should ensure that the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	necessary governance systems are in place. Provision should therefore be made for designating the competent authority, paying agency, coordinating body and certification body.	necessary governance systems are in place. Provision should therefore be made for designating the competent authority, paying agency, coordinating body and certification body.		
Recital 9				
20	(9) It is necessary to provide for the accreditation of paying agencies and coordinating bodies by Member States and for the establishment of the procedures for obtaining management declarations and annual performance reports, and for obtaining the certification of management and monitoring systems, of reporting systems and the certification of annual accounts by independent bodies. Moreover, in order to ensure the transparency of the system of checks to be carried out at national level, in particular as regards procedures for authorisation, validation and payment and to reduce the administrative and audit burden for the Commission and for the Member States where accreditation of each individual paying agency is required, the number of authorities and bodies to which those	(9) It is necessary to provide for the accreditation of paying agencies and coordinating bodies by Member States and for the establishment of the procedures for obtaining management declarations, <u>annual clearance report and</u> ~~and annual~~ performance reports, and for obtaining the certification of management and monitoring systems, of reporting systems and the certification of annual accounts by independent bodies. Moreover, in order to ensure the transparency of the system of checks to be carried out at national level, in particular as regards procedures for authorisation, validation and payment and to reduce the administrative and audit burden for the Commission and for the Member States where accreditation of each individual paying agency is		

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	responsibilities are delegated should be restricted while respecting the constitutional provisions of each Member State.	required, the number of authorities and bodies to which those responsibilities are delegated should be restricted while respecting the constitutional provisions of each Member State. <u><i>Paying agencies should develop their role as advisors to farmers and make efforts towards the simplification of procedures for beneficiaries while ensuring compliance with standards at Union level.</i></u>		
Recital 10				
21	(10) Where a Member State accredits more than one paying agency, it should designate a single public coordinating body in order to ensure consistency in the management of Funds, to provide for a liaison between the Commission and the various accredited paying agencies, and to ensure that the information requested by the Commission concerning the operations of several paying agencies is provided promptly. The coordinating body should also take and coordinate actions with a view to resolving any deficiencies of a common	(10) Where a Member State accredits more than one paying agency, it should designate a single public coordinating body in order to ensure consistency in the management of Funds, to provide for a liaison between the Commission and the various accredited paying agencies, and to ensure that the information requested by the Commission concerning the operations of several paying agencies is provided promptly. The coordinating body should also take and coordinate actions with a view to resolving any deficiencies of a common		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	nature encountered at national level and should keep the Commission informed of any follow-up.	nature encountered at national <u>or regional</u> level and should keep the Commission informed of any follow-up.		
Recital 11				
22	(11) Involving paying agencies that have been accredited by the Member States is a crucial prerequisite under the new delivery model for having reasonable assurance that the objectives and targets set out in the relevant CAP Strategic Plans will be reached by the interventions financed by the Union's budget. It should, therefore, be explicitly provided in this Regulation that only expenditure effected by accredited paying agencies can be reimbursed from the Union's budget. In addition, the expenditure financed by the Union for the interventions referred to in the CAP Strategic Plan Regulation should have a corresponding output regarding and should comply with the basic Union requirements and the governance systems.	(11) Involving paying agencies that have been accredited by the Member States is a crucial prerequisite under the new delivery model for having reasonable assurance that the objectives and targets set out in the relevant CAP Strategic Plans will be reached by the interventions financed by the Union's budget. It should, therefore, be explicitly provided in this Regulation that only expenditure effected by accredited paying agencies can be reimbursed from the Union's budget. In addition, the expenditure financed by the Union for the interventions referred to in the CAP Strategic Plan Regulation should <u>comply with the applicable Union requirements and governance systems, including Member States' obligations with regard to the effective protection of the financial interests of the Union and to the performance reporting</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		~~have a corresponding output regarding and should comply with the basic Union requirements and the governance systems.~~		
Recital 12				
23	(12) In the context of respecting budget discipline, it is necessary to define the annual ceiling for the expenditure financed by the EAGF by taking into account the maximum amounts laid down for that Fund under the multiannual financial framework provided for in Council Regulation (EU, Euratom)[COM(2018)322 final – MFF Regulation]¹. ¹. Regulation (EU, Euratom) No [New MFF Regulation]	(12) In the context of respecting budget discipline, it is necessary to define the annual ceiling for the expenditure financed by the EAGF by taking into account the maximum amounts laid down for that Fund under the multiannual financial framework provided for in Council Regulation (EU, Euratom)[COM(2018)322 final – MFF Regulation]¹. ¹. Regulation (EU, Euratom) No [New MFF Regulation]		
Recital 13				
24	(13) Budget discipline also requires the annual ceiling for expenditure financed by the EAGF to be respected in all circumstances and at every stage of the budget procedure and of the execution of the budget. Consequently, it is necessary for the national ceiling	(13) Budget discipline also requires the annual ceiling for expenditure financed by the EAGF to be respected in all circumstances and at every stage of the budget procedure and of the execution of the budget. Consequently, it is necessary for the national ceiling		

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	for the direct payments for each Member State set out in Regulation (EU) .../... [CAP Strategic Plan Regulation] to be regarded as a financial ceiling for such direct payments for the Member State concerned and for the reimbursement of those payments to remain within this financial ceiling.	for the direct payments for each Member State set out in Regulation (EU) .../... [CAP Strategic Plan Regulation] to be regarded as a financial ceiling for such direct payments for the Member State concerned and for the reimbursement of those payments to remain within this financial ceiling.		
Recital 14				
25	(14) With a view to ensuring that the amounts for the financing of the CAP comply with the annual ceilings, the financial discipline mechanism by which the level of direct support is adjusted, should be maintained. However, the threshold of EUR 2000 should be abolished. An agricultural reserve should be maintained to support the agricultural sector in the event of market developments or major crises affecting the agricultural production or distribution. Article 12(2)(d) of Regulation (EU, Euratom) [New Financial Regulation] foresees that non-committed appropriations may be carried over to the following financial year only. In order to	(14) With a view to ensuring that the amounts for the financing of the CAP comply with the annual ceilings, the financial discipline mechanism by which the level of direct support is adjusted, should be maintained. ~~However, the threshold of EUR 2000 should be abolished. An agricultural reserve should be maintained to support the agricultural sector in the event of market developments or major crises affecting the agricultural production or distribution. Article 12(2)(d) of Regulation (EU, Euratom) [New Financial Regulation] foresees that non-committed appropriations may be carried over to the following financial year only. In order to~~		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	significantly simplify the implementation for beneficiaries and national administrations, a roll-over mechanism should be used, using any unused amounts of the reserve for crises in the agricultural sector established in 2020. For this purpose a derogation from Article 12(2)(d) is necessary, allowing for non-committed appropriations of the agricultural reserve to be carried over without time limitation to finance the agricultural reserve in the following financial year(s). Furthermore, as regards the financial year 2020, a second derogation is necessary as the total unused amount of the reserve available at the end of year 2020 should be carried over to the year 2021 to the corresponding line of the new agricultural reserve without being returned to the budgetary lines which cover direct payment interventions under the CAP Strategic Plan.	~~significantly simplify the implementation for beneficiaries and national administrations, a roll-over mechanism should be used, using any unused amounts of the reserve for crises in the agricultural sector established in 2020. For this purpose a derogation from Article 12(2)(d) is necessary, allowing for non-committed appropriations of the agricultural reserve to be carried over without time limitation to finance the agricultural reserve in the following financial year(s). Furthermore, as regards the financial year 2020, a second derogation is necessary as the total unused amount of the reserve available at the end of year 2020 should be carried over to the year 2021 to the corresponding line of the new agricultural reserve without being returned to the budgetary lines which cover direct payment interventions under the CAP Strategic Plan.~~		
Recital 14a				
25a		<u>(14a) The existing crisis reserve should be reviewed and strengthened to support the</u>		

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		<u>establishment of an EU agricultural crisis reserve, a more effective and flexible tool which should provide supplementary support for the agricultural sector in the event of market developments and enable the Union to better respond to major crises affecting agricultural production or distribution. For that purpose and to allow the development of a sound framework enabling farmers to manage risks appropriately, the EU agricultural crisis reserve appropriations should be mobilised for the financing of the market stabilisation measures and the exceptional measures referred to in Regulation (EU) No 1308/2013, as well as for measures allowing for the substitution of the income stabilisation tools put in place by the Member States under Article 70 of Regulation (EU) ... / ... [CAP Strategic Plan Regulation] and made available to farmers in the event of a sharp decline in agricultural income beyond a threshold per sector predefined by the Commission, in respect of which it should be empowered to adopt delegated acts.</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 14b				
25b		<u>(14b) The EU agricultural crisis reserve should be established in the budget of the CAP and its initial amount should be set up in 2021 as an addition to the EAGF and EAFRD budgets. Point (d) of Article 12(2) of Regulation (EU, Euratom) 2018/1046 provides that non-committed appropriations may be carried over to the following financial year only. For that purpose a derogation from that point is necessary, allowing for non-committed appropriations of the agricultural reserve to be carried over without time limitation to finance the agricultural reserve in the following financial year(s), allowing the accumulation of appropriations for the EU agricultural crisis reserve from one year to the next, throughout the programming period.</u>		
Recital 15				
26	(15) In order to avoid an excessive administrative burden for national	(15) In order to avoid an excessive administrative burden for national		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	administrations and farmers provision should be made that reimbursement of the amounts carried over from the preceding financial year in relation to financial discipline applied, should not take place either where financial discipline is applied for a second subsequent year (year N+1), or where the overall amount of non-committed appropriations represents less than 0,2% of the EAGF annual ceiling.	administrations and farmers, <u>to simplify procedures as much as possible and limit the complexity of payment forms</u> , provision should be made that reimbursement of the amounts carried over from the preceding financial year in relation to financial discipline applied, should not take place either where financial discipline is applied for a second subsequent year (year N+1), or where the overall amount of non-committed appropriations represents less than 0,2% of the EAGF annual ceiling.		
Recital 16				
27	(16) Taking into account the levels of direct payments to farmers in Croatia in the framework of the application of the phasing-in mechanism to all direct payments granted in that Member State, the instrument of financial discipline should only apply in Croatia from 1 January 2022.	(16) Taking into account the levels of direct payments to farmers in Croatia in the framework of the application of the phasing-in mechanism to all direct payments granted in that Member State, the instrument of financial discipline should only apply in Croatia from 1 January 2022.		
Recital 16a				
27a		<u>(16a) Equalising the level of direct payments among the</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>Member States is essential in order to ensure a level playing field in the internal market. There is an urgent need for a fair distribution of direct payments between Member States.</i></u>		
Recital 17				
28	(17) The measures taken to determine the financial contribution from the Funds in respect of the calculation of financial ceilings do not affect the powers of the budgetary authority designated by the Treaty. Those measures should therefore be based on the financial envelopes fixed in accordance with the Interinstitutional Agreement of [...] [COM(2018) 322 final- MFF Regulation].	(17) The measures taken to determine the financial contribution from the Funds in respect of the calculation of financial ceilings do not affect the powers of the budgetary authority designated by the Treaty. Those measures should therefore be based on the financial envelopes fixed in accordance with the Interinstitutional Agreement of [...] [COM(2018) 322 final- MFF Regulation].		
Recital 18				
29	(18) Budget discipline also requires a continuous examination of the medium-term budget position. The Commission should propose, if necessary, appropriate measures to the legislator in order to ensure that Member States	(18) Budget discipline also requires a continuous examination of the medium-term budget position. The Commission should propose, if necessary, appropriate measures to the legislator in order to ensure that Member States		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	respect of the ceilings provided for in Regulation (EU, Euratom) .../... of the European Parliament and of the Council [COM(2018) 322 final MFF Regulation]. Furthermore, the Commission should make full use of its management powers at all times to ensure compliance with the annual ceiling and, if necessary, should propose appropriate measures to the European Parliament and to the Council or to the Council to redress the budget position. If, at the end of a budget year, the annual ceiling cannot be complied with as a result of the reimbursements requested by the Member States, the Commission should be empowered to take measures allowing the provisional distribution of the available budget among the Member States in proportion to their as yet unpaid requests for reimbursement, as well as measures ensuring compliance with the ceiling fixed for the year concerned. Payments for that year should be charged to the following budget year and the total amount of Union financing per Member State should be definitively established, as should compensation between Member States in order to ensure	respect of the ceilings provided for in Regulation (EU, Euratom) .../... of the European Parliament and of the Council [COM(2018) 322 final MFF Regulation]. Furthermore, the Commission should make full use of its management powers at all times to ensure compliance with the annual ceiling and, if necessary, should propose appropriate measures to the European Parliament and to the Council or to the Council to redress the budget position. If, at the end of a budget year, the annual ceiling cannot be complied with as a result of the reimbursements requested by the Member States, the Commission should be empowered to take measures allowing the provisional distribution of the available budget among the Member States in proportion to their as yet unpaid requests for reimbursement, as well as measures ensuring compliance with the ceiling fixed for the year concerned. Payments for that year should be charged to the following budget year and the total amount of Union financing per Member State should be definitively established, as should compensation between Member States in order to ensure		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	that the established amount is complied with.	that the established amount is complied with.		
Recital 19				
30	(19) When implementing the budget, the Commission should operate a monthly early-warning and monitoring system for agricultural expenditure so that, if there is a risk of the annual ceiling being exceeded, the Commission may at the earliest opportunity take the appropriate measures under the management powers at its disposal and propose other measures if those measures appear to be insufficient. A periodic report by the Commission to the European Parliament and to the Council should compare the evolution of the expenditure effected to date in relation to the profiles and should give an assessment of the foreseeable implementation for the remainder of the budget year.	(19) When implementing the budget, the Commission should operate a monthly early-warning and monitoring system for agricultural expenditure so that, if there is a risk of the annual ceiling being exceeded, the Commission may at the earliest opportunity take the appropriate measures under the management powers at its disposal and propose other measures if those measures appear to be insufficient. A periodic report by the Commission to the European Parliament and to the Council should compare the evolution of the expenditure effected to date in relation to the profiles and should give an assessment of the foreseeable implementation for the remainder of the budget year.		
Recital 20				
31	(20) In respect of the EAGF, the financial resources required to cover the expenditure effected by	(20) In respect of the EAGF, the financial resources required to cover the expenditure effected by		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the accredited paying agencies, should be provided to the Member States by the Commission in the form of reimbursements against the booking of the expenditure effected by those agencies. It is also necessary to provide that until such reimbursements have been made, in the form of monthly payments, financial resources are to be mobilised by the Member States depending on the needs of their accredited paying agencies. It should explicitly be laid down in this Regulation that the administrative and personnel costs of the Member States and the beneficiaries involved in the implementation of the CAP are to be borne by themselves.	the accredited paying agencies, should be provided to the Member States by the Commission in the form of reimbursements against the booking of the expenditure effected by those agencies. It is also necessary to provide that until such reimbursements have been made, in the form of monthly payments, financial resources are to be mobilised by the Member States depending on the needs of their accredited paying agencies. It should explicitly be laid down in this Regulation that the administrative and personnel costs of the Member States and the beneficiaries involved in the implementation of the CAP are to be borne by themselves.		
Recital 21				
32	(21) In order to provide the Commission with, in particular, the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure and to monitor agricultural resources in the medium and long term, the use of the agro-meteorological system and the acquisition and	(21) In order to provide the Commission with, in particular, the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure, <u>to assess and provide timely aid in the event of natural disasters</u> and to monitor agricultural resources <u>needed for production</u> in the medium and long		(21) In order to provide the Commission with, in particular, the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure and to monitor agricultural resources in the medium and long term, including environment and climate resilience and progress toward relevant

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	improvement of satellite data should be provided for.	term, the use of the agro-meteorological system and the acquisition and improvement of satellite data should be provided for.		Union targets, the use of the agro-meteorological system and the acquisition and improvement of satellite data should be provided for.
Recital 21a				
32a		<u>(21a) The Commission's monitoring of agricultural markets should be extended to monitoring trade flows to and from developing countries in sectors which have been identified as sensitive by the partner countries, so as to ensure the coherence of CAP-related agro-food sector trade outcomes with the Union's commitment to Policy Coherence for Development.</u>		(21a) The Commission should be provided with the means to monitor markets taking account Union objectives and commitments including Policy Coherence for Development, contributing to transparency of markets.
Recital 22				
33	(22) As regards the financial management of the EAFRD, provision should be made with regard to budget commitments, payment deadlines, decommitment and interruptions. Rural development interventions are financed from the Union's budget on the basis of commitments made	(22) As regards the financial management of the EAFRD, provision should be made with regard to budget commitments, payment deadlines, decommitment and interruptions. Rural development interventions are financed from the Union's budget on the basis of commitments made		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in annual instalments. Member States should be able to draw on the Union Funds provided for as soon as the CAP Strategic Plans are approved. A suitably restricted prefinancing system is therefore needed, to ensure a steady flow of funds so that payments to beneficiaries under the interventions are made at the appropriate time.	in annual instalments. Member States should be able to draw on the Union Funds provided for as soon as the CAP Strategic Plans are approved. A suitably restricted prefinancing system is therefore needed, to ensure a steady flow of funds so that payments to beneficiaries under the interventions are made at the appropriate time.		
Recital 23				
34	(23) Apart from prefinancing, it is also necessary to make a distinction between interim payments and the payment of balances by the Commission to the accredited paying agencies. It is also necessary to lay down detailed rules governing those payments. The automatic decommitment rule should help speed up execution of interventions and contribute to sound financial management. The rules governing the national frameworks of Member States with regional interventions as set out in Regulation (EU) .../... of the European Parliament and of the Council ¹ [CAP Strategic Plan Regulation] also provide a tool for	(23) Apart from prefinancing, it is also necessary to make a distinction between interim payments and the payment of balances by the Commission to the accredited paying agencies. It is also necessary to lay down detailed rules governing those payments. The automatic decommitment rule should help speed up execution of interventions and contribute to sound financial management. The rules governing the national frameworks of Member States with regional interventions as set out in Regulation (EU) .../... of the European Parliament and of the Council ¹ [CAP Strategic Plan Regulation] also provide a tool for		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Member States to ensure execution and sound financial management. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]).	Member States to ensure execution and sound financial management. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]).		
Recital 24				
35	(24) Member States should ensure that Union aid be paid to beneficiaries in good time so that they may use it efficiently. A failure by the Member States to comply with the payment deadlines laid down in Union law might create serious difficulties for the beneficiaries and could jeopardise the Union's yearly budgeting. Therefore, expenditure made without respecting deadlines for payments should be excluded from Union financing. In accordance with the principle of proportionality, the Commission should be empowered to provide for exceptions from this general rule with regard to both Funds.	(24) Member States should ensure that Union aid be paid to beneficiaries in good time so that they may use it efficiently. A failure by the Member States to comply with the payment deadlines laid down in Union law might create serious difficulties for the beneficiaries and could jeopardise the Union's yearly budgeting. Therefore, expenditure made without respecting deadlines for payments should be excluded from Union financing. In accordance with the principle of proportionality, the Commission should be empowered to provide for exceptions from this general rule with regard to both Funds.		
Recital 25				
36	(25) In accordance with the	(25) In accordance with the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	architecture and the key characteristics of the new CAP delivery model the eligibility of payments made by Member States for Union financing should no longer depend on the legality and regularity of payments to individual beneficiaries. Instead, as regards types of interventions referred to in Regulation (EU).../...[CAP Strategic Plan Regulation], Member States' payments should be eligible if they are matched by corresponding output and in compliance with the applicable basic Union requirements.	architecture and the key characteristics of the ~~new~~ CAP delivery model, the eligibility of payments made by Member States for Union financing should ~~no longer~~ depend on the legality and regularity of payments to individual beneficiaries. ~~Instead~~ <i>However</i>, as regards types of interventions referred to in Regulation (EU).../...[CAP Strategic Plan Regulation], Member States' payments should be eligible <i>only</i> if they are <i>in compliance with the applicable Union requirements and if the rules on ~~matched by corresponding output and in compliance with~~ the applicable ~~basic Union requirements~~ governance systems, including the performance reporting obligations of the Member States, are complied with. The new focus of the CAP on a result-oriented performance model should not remove the obligations of the Member States to check the legality and regularity of expenditure in order to ensure the protection of the financial interests of the Union.</i>		
Recital 26				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
37	(26) Regulation (EU) No 1306/2013 provided for reductions and suspensions of monthly or interim payments for the purpose of supporting the control of legality and regularity. With the new delivery model those tools should be used to support performance based delivery. The difference between reductions and suspensions should also be clarified.	(26) Regulation (EU) No 1306/2013 provided for reductions and suspensions of monthly or interim payments for the purpose of supporting the control of legality and regularity. With the new delivery model those tools should be used to support performance based delivery. The difference between reductions and suspensions should also be clarified.		
Recital 27				
38	(27) The procedure for reducing EAGF payments for non-compliance with financial ceilings set by Union law should be streamlined and aligned with the one used for EAFRD payments in this context.	(27) The procedure for reducing EAGF payments for non-compliance with financial ceilings set by Union law should be streamlined and aligned with the one used for EAFRD payments in this context.		
Recital 28				
39	(28) Member States should send the annual accounts and an annual performance report on the implementation of the CAP Strategic Plan to the Commission by 15 February N+1. Where these	(28) Member States should send the annual accounts, <u>the audit summary and the management declaration to the Commission by 15 February every year. As regards the</u> ~~and an annual~~		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	documents are not sent, thus preventing the Commission from clearing the accounts for the concerned paying agency or checking the eligibility of the expenditure against reported outputs, the Commission should be empowered to suspend the monthly payments and to interrupt the quarterly reimbursement until the outstanding documents are received.	performance report on the implementation of the CAP Strategic Plan, <u><i>the Member States should send their first performance report the second calendar year after the date of application of this Regulation and then every year thereafter. For the purpose of the annual performance monitoring and of the multiannual performance review, the performance report should reflect the operations carried out and the progress made towards the achievement of the objectives as set out in the CAP National Strategic Plan and contain information about realised outputs and realised expenditure every year, information on realised results and distance to respective targets every two years, and, where feasible, reporting on impacts using the data referred to in Article 129 of Regulation (EU) .../... [CAP Strategic Plan Regulation]</i></u> ~~<i>to the Commission by 15 February N+1.</i>~~ Where these documents are not sent, thus preventing the Commission from clearing the accounts for the concerned paying agency or checking the eligibility of the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		expenditure ~~against reported outputs~~ , the Commission should be empowered to suspend the monthly payments and to interrupt the quarterly reimbursement until the outstanding documents are received.		
Recital 29				
40	(29) A new form of payment suspension should be introduced for situations of abnormally low outputs. Where the outputs reported are at an abnormally low level in comparison with the declared expenditure, and where Member States cannot provide good and comprehensible reasons for this situation, the Commission should be empowered to, in addition to reducing the expenditure for the financial year N-1 suspend future expenditure related to the intervention for which the output was abnormally low. Such suspensions should be subject to confirmation in the annual performance clearance decision.	(29) ~~A new form of payment suspension~~ <u>An annual performance monitoring</u> should be introduced for situations of abnormally low outputs. Where the outputs reported are at an abnormally low level in comparison with the declared expenditure, and where Member States cannot provide good and comprehensible reasons for this situation, the Commission should be empowered to, ~~in addition to reducing the expenditure for the financial year N-1 suspend future expenditure~~ <u>request from the Member State concerned an assessment of the issues affecting the implementation of the CAP Strategic Plan and to devise and implement the additional remedial actions</u> related to the intervention for which the output was		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		abnormally low. ~~Such suspensions should be subject to confirmation in the annual performance clearance decision for the following financial year.~~		
Recital 30				
41	(30) As regards the multi-annual performance monitoring the Commission should also have the power to suspend payments. Accordingly in cases of delayed or insufficient progress towards targets, set out in the national CAP Strategic Plan, the Commission should be empowered to request the Member State concerned to take the necessary remedial actions in accordance with an action plan to be established in consultation with the Commission and containing clear progress indicators, by means of an implementing act. Where the Member State fails to submit or to implement the action plan or where the action plan is manifestly insufficient to remedy the situation, the Commission should have the power to suspend the monthly or interim payments, by means of an implementing act.	(30) ~~As regards the multi-annual~~ <u>Given the necessary transition to a result-oriented performance model, the</u> performance ~~monitoring the Commission~~ <u>reporting on the realised results and the distance to respective targets</u> should ~~also have the power to suspend payments~~ <u>be submitted for the first time by 15 April of the second calendar year after the date of application of this Regulation and the multiannual performance review should be carried out by the Commission every two years.</u> Accordingly ~~in~~ <u>in</u> cases of delayed or insufficient progress towards targets, set out in the national CAP Strategic Plan, <u>and where the Member State cannot provide duly justified reasons,</u> the Commission should be empowered to request the Member State concerned to ~~take the necessary remedial actions in accordance with~~ <u>present</u> an action		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		plan to be established in consultation with the Commission ~~and containing clear progress indicators, by means of an implementing act.~~ <u>The action plan should describe the necessary remedial actions and the expected timeframe for its execution.</u> Where the Member State fails to submit or to implement the action plan or where <u>it becomes evident that</u> the action plan is manifestly insufficient to remedy the situation, the Commission should have the power to suspend the monthly or interim payments, by means of an implementing act.		
Recital 30a				
41a		<u>(30a) Where the situation is not remedied by the end of the sixth month following the decision by the Commission to suspend the payments in the framework of the multiannual performance review, the Commission should be empowered to definitively reduce the amount suspended for the Member State concerned. The amounts definitively reduced shall be reallocated to reward Member States with satisfactory</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>performance in relation to the specific objectives referred to in Article 6(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation].</i></u>		
Recital 31				
42	(31) As had been the case under Regulation (EU) No 1306/2013, the Commission should be empowered to suspend payments when serious deficiencies exist in the governance systems, including non-compliance with Union basic requirements and unreliability of reporting. It is, however, necessary to review the conditions for suspending payments in order to make the mechanism more efficient. The financial consequences of such suspensions should be decided in an ad-hoc conformity procedure.	(31) As had been the case under Regulation (EU) No 1306/2013, the Commission should be empowered to suspend payments when serious deficiencies exist in the governance systems, including non-compliance with Union basic requirements and unreliability of reporting. It is, however, necessary to review the conditions for suspending payments in order to make the mechanism more efficient. The financial consequences of such suspensions should be decided in an ad-hoc conformity procedure.		
Recital 32				
43	(32) Competent national authorities should make the CAP payments provided for by Union law to the beneficiaries in full.	(32) Competent national authorities should make the CAP payments provided for by Union law to the beneficiaries in full.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 33				
44	(33) In order to allow reuse of certain types of CAP-related revenue for the CAP purposes, they should be qualified as assigned revenue. The list of sums contained in Article 43 of Regulation (EU) No 1306/2013 should be amended and those provisions should be harmonised and merged with the existing provisions on assigned revenue.	(33) In order to allow reuse of certain types of CAP-related revenue for the CAP purposes, they should be qualified as assigned revenue. The list of sums contained in Article 43 of Regulation (EU) No 1306/2013 should be amended and those provisions should be harmonised and merged with the existing provisions on assigned revenue.		
Recital 34				
45	(34) Regulation (EU) No 1306/2013 contains a list of information measures related to the CAP and their objectives and fixes the rules on their financing and on the implementation of the corresponding projects. The specific provisions relating to the objectives and types of information measures to be financed should be carried over into this Regulation.	(34) Regulation (EU) No 1306/2013 contains a list of information measures related to the CAP and their objectives and fixes the rules on their financing and on the implementation of the corresponding projects. The specific provisions relating to the objectives and types of information measures to be financed should be carried over into this Regulation.		
Recital 35				
46	(35) The financing of measures and interventions under the CAP is	(35) The financing of measures and interventions under the CAP is		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	largely subject to the principle of shared management. To ensure that Union Funds are soundly managed, the Commission should perform checks on how the Member State authorities responsible for making payments manage the Funds. It is appropriate to define the nature of the checks to be performed by the Commission, to specify the terms of its responsibilities for implementing the Union's budget and to clarify the Member States' cooperation obligations.	largely subject to the principle of shared management. To ensure that Union Funds are soundly managed, the Commission should perform checks on how the Member State authorities responsible for making payments manage the Funds. It is appropriate to define the nature of the checks to be performed by the Commission, to specify the terms of its responsibilities for implementing the Union's budget and to clarify the Member States' cooperation obligations.		
Recital 36				
47	(36) In order to enable the Commission to fulfil its obligation to check the existence and proper functioning of management and inspection systems for Union expenditure in the Member States, provision should be made, irrespective of the inspections carried out by Member States themselves, for checks to be carried out by persons authorised by the Commission to act on its behalf who should be able to request assistance from the Member States in their work.	(36) In order to enable the Commission to fulfil its obligation to check the existence and proper functioning of management and inspection systems for Union expenditure in the Member States, provision should be made, irrespective of the inspections carried out by Member States themselves, for checks to be carried out by persons authorised by the Commission to act on its behalf who should be able to request assistance from the Member States in their work.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 37				
48	(37) Information technology needs to be used as extensively as possible in order to produce the information to be sent to the Commission. When carrying out checks, the Commission should have full and immediate access to expenditure information recorded in both paper and electronic form.	(37) Information technology needs to be used as extensively as possible in order to produce the information to be sent to the Commission. When carrying out checks, the Commission should have full and immediate access to expenditure information recorded in both paper and electronic form.		
Recital 38				
49	(38) In order to apply the requirements of the [new] Financial Regulation in relation to the cross-reliance on audits and to reduce the risk of overlap between audits by various institutions, it is necessary to set out rules concerning the single audit approach and provide for the possibility for the Commission to take assurance from the work of reliable certification bodies.	(38) In order to apply the requirements of the [new] Financial Regulation in relation to the cross-reliance on audits and to reduce the risk of overlap between audits by various institutions, it is necessary to set out rules concerning the single audit approach and provide for the possibility for the Commission to take assurance from the work of reliable certification bodies.		
Recital 39				
50	(39) In order to establish the financial relationship between the accredited paying agencies and the	(39) In order to establish the financial relationship between the accredited paying agencies and the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Union's budget, the Commission should clear the accounts of the paying agencies annually, in the framework of the annual financial clearance. The decision relating to the clearance of accounts should be limited to the completeness, accuracy and veracity of the accounts and should not cover the conformity of the expenditure with Union law.	Union's budget, the Commission should clear the accounts of the paying agencies annually, in the framework of the annual <i>financial</i> clearance. The decision relating to the clearance of accounts should be limited to the completeness, accuracy and veracity of the accounts and should not cover the conformity of the expenditure with Union law.		
Recital 40				
51	(40) In line with the new delivery model, an annual performance clearance should be established in order to check the eligibility of the expenditure in relation to the reported outputs. In order to tackle situations where the expenditure declared does not have corresponding reported outputs and the Member States cannot provide justifications for this deviation, a mechanism of reduction of payments should be put in place.	(40) <i>In line with the new delivery model, an annual performance clearance should be established in order to check the eligibility of the expenditure in relation to the reported outputs. In order to tackle situations where the expenditure declared does not have corresponding reported outputs and the Member States cannot provide justifications for this deviation, a mechanism of reduction of payments should be put in place.</i>		
Recital 41				
52	(41) The Commission is	(41) The Commission is		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	responsible for the implementation of the Union's budget in cooperation with Member States in accordance with Article 317 of the Treaty. The Commission should thus be empowered to decide, by means of implementing acts, whether the expenditure effected by the Member States is in conformity with Union law. Member States should be afforded the right to justify their decisions to make payments and should have recourse to conciliation where there is no common agreement between them and the Commission. In order to give Member States legal and financial assurances as to expenditure effected in the past, a limitation period should be set for the Commission to decide which financial consequences should follow from the non-conformity.	responsible for the implementation of the Union's budget in cooperation with Member States in accordance with Article 317 of the Treaty. The Commission should thus be empowered to decide, by means of implementing acts, whether the expenditure effected by the Member States is in conformity with Union law. Member States should be afforded the right to justify their decisions to make payments and should have recourse to conciliation where there is no common agreement between them and the Commission. In order to give Member States legal and financial assurances as to expenditure effected in the past, a limitation period should be set for the Commission to decide which financial consequences should follow from the non-conformity.		
Recital 42				
53	(42) In order to to safeguard the financial interests of the Union's budget, systems should be put in place by Member States in order to satisfy themselves that interventions financed by the	(42) In order to ~~to~~ safeguard the financial interests of the Union's budget, systems should be put in place by Member States in order to satisfy themselves that interventions financed by the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Funds are actually carried out and are executed correctly, while maintaining the current robust framework for sound financial management. In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013¹ of the European Parliament and of the Council, Council Regulation (Euratom, EC) No 2988/95², Council Regulation (Euratom, EC) No 2185/96³ and Council Regulation (EU) 2017/1939⁴, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities including fraud, the recovery of Funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. Moreover, in accordance with Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96 the European Anti-Fraud Office (OLAF) may carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other	Funds are actually carried out and are executed correctly, while maintaining the current robust framework for sound financial management. In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013¹ of the European Parliament and of the Council, Council Regulation (~~Euratom,~~ ~~ECEC,~~ <u>Euratom</u>) No 2988/95², <u>and</u> Council Regulation (Euratom, EC) No 2185/96³ and Council Regulation (EU) 2017/1939⁴, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities including fraud, the recovery of Funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. Moreover, in accordance with Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96 the European Anti-Fraud Office (OLAF) may carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371⁵ of the European Parliament and of the Council. In accordance with the Financial Regulation, any person or entity receiving Union Funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors (ECA) and to ensure that any third parties involved in the implementation of Union Funds grant equivalent rights. Member States should have the systems in place allowing them to report to the Commission, for the purpose of enabling OLAF to exercise its powers and ensure an efficient analysis of cases of irregularity, on detected irregularities and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, including fraud and on their	fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371⁵ of the European Parliament and of the Council. In accordance with the Financial Regulation, any person or entity receiving Union Funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors (ECA) and to ensure that any third parties involved in the implementation of Union Funds grant equivalent rights. Member States should have the systems in place allowing them to report to the Commission, for the purpose of enabling OLAF to exercise its powers and ensure an efficient analysis of cases of irregularity, on detected irregularities and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	follow-up as well as on the follow-up of OLAF investigations. To ensure the effective examination of complaints concerning the Funds, Member States should have in place the necessary arrangements. 1. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999,(OJ L248, 18.9.2013, p. 1). 2. Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p. 1). 3. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L292,15.11.96, p. 2). 4. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L283, 31.10.2017, p. 1). 5. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).	including fraud and on their follow-up as well as on the follow-up of OLAF investigations. To ensure the effective examination of complaints concerning the Funds, Member States should have in place the necessary arrangements. 1. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999,(OJ L248, 18.9.2013, p. 1). 2. Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, ~~23.12.95~~<u>23.12.1995</u>, p. 1). 3. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L292, ~~15.11.96~~<u>15.11.1996</u>, p. 2). 4. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L283, 31.10.2017, p. 1). 5. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 43				
54	(43) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 or the Treaty on the Functioning of the European Union apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, and provide for checks on the responsibility of financial actors. Rules adopted on the basis of Article 322 TFEU also concern the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in the Member States, as the respect for the rule of law is an essential precondition for sound financial management and effective Union funding..	(43) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 or the Treaty on the Functioning of the European Union apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, and provide for checks on the responsibility of financial actors. Rules adopted on the basis of Article 322 TFEU also concern the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in the Member States, as the respect for the rule of law is an essential precondition for sound financial management and effective Union funding..		
Recital 44				
55	(44) It is appropriate to ensure that	(44) It is appropriate to ensure that		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the refusal or recovery of payments as a result of non-compliance with public procurement rules reflects the gravity of such non-compliance and respects the principle of proportionality, as expressed, for example, in the relevant guidelines established by the Commission for financial corrections to be made to expenditure financed by the Union under shared management for non-compliance with such rules. It is further appropriate to clarify that such non-compliance affects the legality and regularity of the transactions only up to the level of the part of the aid not to be paid or to be withdrawn.	the refusal or recovery of payments as a result of non-compliance with public procurement rules reflects the gravity of such non-compliance and respects the principle of proportionality, as expressed, for example, in the relevant guidelines established by the Commission for financial corrections to be made to expenditure financed by the Union under shared management for non-compliance with such rules. It is further appropriate to clarify that such non-compliance affects the legality and regularity of the transactions only up to the level of the part of the aid not to be paid or to be withdrawn.		
Recital 45				
56	(45) Various provisions of the sectoral agricultural legislation require that security be lodged to ensure the payment of a sum due if an obligation is not met. In order to strengthen the framework for securities, a single horizontal rule should apply to all those provisions.	(45) Various provisions of the sectoral agricultural legislation require that security be lodged to ensure the payment of a sum due if an obligation is not met. In order to strengthen the framework for securities, a single horizontal rule should apply to all those provisions.		
Recital 46				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
57	(46) Member States should set up and operate an integrated administration and control system (the "integrated system") for certain interventions provided for in Regulation (EU) .../... [CAP Strategic Plan Regulation] and for the measures referred to in Chapter IV of Regulations (EU) No 228/2013 of the European Parliament and of the Council¹ and in Chapter IV of Regulation (EU) No 229/2013 of the European Parliament and of the Council² respectively. In order to improve the effectiveness and monitoring of Union support, Member States should be authorised to make use of the integrated system for other Union interventions. 1. Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006 (OJ L 78, 20.3.2013, p. 23). 2. Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 (OJ L 78, 20.3.2013, p. 41).	(46) Member States should set up and operate an integrated administration and control system (the "integrated system") for certain interventions provided for in Regulation (EU) .../... [CAP Strategic Plan Regulation] and for the measures referred to in Chapter IV of Regulations (EU) No 228/2013 of the European Parliament and of the Council¹ and in Chapter IV of Regulation (EU) No 229/2013 of the European Parliament and of the Council² respectively. In order to improve the effectiveness and monitoring of Union support, Member States should be authorised to make use of the integrated system for other Union interventions. 1. Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006 (OJ L 78, 20.3.2013, p. 23). 2. Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 (OJ L 78, 20.3.2013, p. 41).		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 46a				
57a		<u>(46a) To ensure a level playing field between beneficiaries in different Member States, certain general rules should be introduced on controls and penalties at Union level.</u>		
Recital 46b				
57b		<u>(46b) In order to ensure greater accountability and transparency concerning support from the EAFRD and EAGF, additional information on ownership structures should be collected by Member States through the Integrated Administration and Control System. To facilitate the monitoring of land concentration and of ownership structures and the investigation of potential conflicts of interest, corruption, and fraudulent behaviour, beneficiaries should, where applicable, indicate the identity of their parent undertaking or undertakings. Applicants should be facilitated to minimise administrative burden, e.g. by pre-</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>filled application forms and access to appropriate data.</u>		
Recital 47				
58	(47) The existing main elements of the integrated system and, in particular, the provisions concerning a system for identifying agricultural parcels, a geo-spatial and an animal-based application system, a system for identifying and registering payment entitlements, a system for recording the identity of beneficiaries and a control and penalties system should be maintained. Member States should continue to use data or information products provided by the Copernicus programme, in addition to information technologies such as GALILEO and EGNOS in order to ensure that comprehensive and comparable data is available throughout the Union for the purposes of monitoring agri-environment-climate policy and for the purposes of boosting the use of full, free and open data and information captured by Copernicus Sentinels satellites and services. To this end, the integrated	(47) The existing main elements of the integrated system <u>including the early warning system</u> and, in particular, the provisions concerning a system for identifying agricultural parcels, a geo-spatial and an animal-based application system, a system for identifying and registering payment entitlements, a system for recording the identity of beneficiaries and a control and penalties system should be maintained, <u>at an appropriate level, while taking due account of proportionality and the need not to impose undue administrative burdens on farmers and administrative bodies</u> . Member States should continue to use data or information products provided by the Copernicus programme, in addition to information technologies such as GALILEO and EGNOS in order to ensure that comprehensive and comparable data is available throughout the Union for the purposes of		(47) The existing main elements of the integrated system and, in particular, the provisions concerning a system for identifying agricultural parcels, a geo-spatial and an animal-based application system, a system for identifying and registering payment entitlements, a system for recording the identity of beneficiaries and a control and penalties system should be maintained. Member States should continue to use data or information products provided by the Copernicus programme, in addition to information technologies such as GALILEO and EGNOS in order to ensure that comprehensive and comparable data is available throughout the Union for the purposes of monitoring agri-environment-climate policy, including the CAP's impact, environmental performance, and progress towards Union targets, and for the purposes of boosting the use of full, free and open data

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	system should include also an area monitoring system.	monitoring agri-environment-climate policy and for the purposes of boosting the use of full, free and open data and information captured by Copernicus Sentinels satellites and services. To this end, the integrated system should include also an area monitoring system, <u>which may limit the instances where on farm inspections are required and reduce the administrative burden on farmers.</u>		and information captured by Copernicus Sentinels satellites and services. To this end, the integrated system should include also an area monitoring system.
Recital 48				
59	(48) The integrated system, as part of the governance systems which should be in place in order to implement the CAP, should ensure that the aggregate data provided in the annual performance reporting is reliable and verifiable. Given the importance of a properly functioning integrated system, it is necessary to set quality requirements. Member States should carry out an annual quality assessment of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system. Member States should also address any deficiencies and, if so	(48) The integrated system, as part of the governance systems which should be in place in order to implement the CAP, should ensure that the aggregate data provided in the ~~annual performance~~ reporting is reliable and verifiable. Given the importance of a properly functioning integrated system, it is necessary to set quality requirements. Member States should carry out an annual quality assessment of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system. Member States should also address any deficiencies and, if so		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	requested by the Commission, set up an action plan.	requested by the Commission, set up an action plan.		
Recital 49				
60	(49) The Communication from the Commission on 'The future of food and farming' set out the bolstering of environmental care and climate action and the contributing to the achievement of Union environmental and climate objectives as a strategic orientation of the future CAP. Hence, sharing Land Parcel Identification System and other Integrated Administration and Control System data has become necessary for environmental and climate purposes at national and Union level. Provision should therefore be made for sharing the data collected through the integrated system, which is relevant for environmental and climate purposes, between Member States' public authorities and with the Union institutions and bodies. In order to increase efficiency in using data available to different public authorities for the production of European statistic, it should also be provided that data from the integrated system has to	(49) The ~~Communication~~ <u>Communications</u> from the Commission on 'The future of food and farming', <u>the 'European Green Deal', the 'Farm to Fork Strategy – for a fair, healthy and environmentally-friendly food system' and the 'EU Biodiversity Strategy for 2030'</u> set out the bolstering of environmental care and climate action and the contributing to the achievement of Union environmental and climate objectives <u>and targets</u> as a strategic orientation of the future CAP. Hence, sharing Land Parcel Identification System and other Integrated Administration and Control System data has become necessary for environmental and climate purposes at national and Union level. Provision should therefore be made for sharing the data collected through the integrated system, which is relevant for environmental and climate purposes, between Member States' public authorities and with		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	be made available for statistical purposes to bodies which are part of the European Statistical System.	the Union institutions and bodies. In order to increase efficiency in using data available to different public authorities for the production of European statistic, it should also be provided that data from the integrated system has to be made available for statistical purposes to bodies which are part of the European Statistical System.		
Recital 49a				
60a		<u><i>(49a) The Commission Communication of 20 May 2020 entitled "A Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system" calls on the importance of ensuring that the key principles enshrined in the European Pillar of Social Rights (EPSR) are respected. The considerations of workers' social protection, working and housing conditions as well as protection of health and safety will play a major role in building fair, strong and sustainable food systems. The CAP should be one of the tools to pursue the objectives of the EPSR.</i></u>		
Recital 50				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
61	(50) The scrutiny of commercial documents of undertakings that receive or make payments can be a very effective means of surveillance of transactions forming part of the system of financing by the EAGF. That scrutiny supplements other checks already carried out by the Member States. Furthermore, national provisions relating to scrutiny may be more extensive than those provided for by Union law.	(50) The scrutiny of commercial documents of undertakings that receive or make payments can be a very effective means of surveillance of transactions forming part of the system of financing by the EAGF. That scrutiny supplements other checks already carried out by the Member States. Furthermore, national provisions relating to scrutiny may be more extensive than those provided for by Union law.		
Recital 51				
62	(51) The documents that should be used as a basis for such scrutiny should be selected in such a way as to enable a full scrutiny to be carried out. The undertakings to be scrutinised should be chosen on the basis of the nature of the transactions carried out under their responsibility and the breakdown per sector of the undertakings receiving or making payments should be selected according to their financial importance in the system of financing by the EAGF.	(51) The documents that should be used as a basis for such scrutiny should be selected in such a way as to enable a full scrutiny to be carried out. The undertakings to be scrutinised should be chosen on the basis of the nature of the transactions carried out under their responsibility and the breakdown per sector of the undertakings receiving or making payments should be selected according to their financial importance in the system of financing by the EAGF.		
Recital 52				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
63	(52) It is necessary to set out the empowerment of the officials responsible for carrying out the scrutiny and to define the obligations on undertakings to make commercial documents available to such officials for a specified period, as well as to supply any information that may be requested of them by the officials. It should also be possible for commercial documents to be seized in certain cases.	(52) It is necessary to set out the empowerment of the officials responsible for carrying out the scrutiny and to define the obligations on undertakings to make commercial documents available to such officials for a specified period, as well as to supply any information that may be requested of them by the officials. It should also be possible for commercial documents to be seized in certain cases.		
Recital 53				
64	(53) Having regard to the international structure of agricultural trade and in the interest of the proper functioning of the internal market, it is necessary to organise cooperation among the Member States. It is also necessary to set up a centralised documentation system at Union level concerning undertakings established in third countries and which receive or make payments.	(53) Having regard to the international structure of agricultural trade and in the interest of the proper functioning of the internal market <u>and respect for the Union's Policy Coherence for Development obligations</u> , it is necessary to organise cooperation among the Member States <u>and between Member States and third countries</u> . It is also necessary to set up a centralised documentation system at Union level concerning undertakings established in third countries and which receive or make payments. <u>Such a system</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i><u>should also contribute to the identification of incoherencies between the implementation of the CAP and the objectives of the external policies of the Union. It would contribute to monitoring the achievement of the CAP objectives as outlined in Regulation (EU) No../.../CAP Strategic Plan Regulation], by allowing for the evaluation of the impact of undertakings established in third countries on the 2030 Agenda for Sustainable Development, and the Union's development objectives, as provided for in Article 208 TFEU.</u></i>		
Recital 54				
65	(54) While the Member States are responsible for adopting their own scrutiny programmes, it is necessary for those programmes to be communicated to the Commission so that it can assume its supervisory and coordinating role, ensuring that the programmes are adopted on the basis of appropriate criteria and guaranteeing that the scrutiny is concentrated on sectors or undertakings where the risk of	(54) While the Member States are responsible for adopting their own scrutiny programmes, it is necessary for those programmes to be communicated to the Commission so that it can assume its supervisory and coordinating role, ensuring that the programmes are adopted on the basis of appropriate criteria and guaranteeing that the scrutiny is concentrated on sectors or undertakings where the risk of		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	fraud is high. It is essential that each Member State designates a department that is responsible for monitoring the scrutiny of commercial documents and for coordinating that scrutiny. Those designated departments should be independent of the departments that carry out the scrutiny prior to payment. Information collected during that scrutiny should be protected by confidentiality to protect business secrets.	fraud is high. It is essential that each Member State designates a department that is responsible for monitoring the scrutiny of commercial documents and for coordinating that scrutiny. Those designated departments should be independent of the departments that carry out the scrutiny prior to payment. Information collected during that scrutiny should be protected by confidentiality to protect business secrets.		
Recital 55				
66	(55) Conditionality is an important element of the CAP, in particular with regard to its environmental and climate elements but also concerning public health and animal related issues. This implies that controls should be carried out and, where necessary, penalties should be applied to ensure the effectiveness of the conditionality system. To have a level playing field between beneficiaries in different Member States, certain general rules on conditionality controls and penalties should be introduced at Union level.	(55) Conditionality is an important element of the CAP, <u>which ensures that payments promote a high degree of sustainability and ensure a level playing field for farmers within and between Member States</u> , in particular with regard to its <u>social</u> , environmental and climate elements but also concerning public health and animal ~~related issues~~ <u>welfare</u> . This implies that controls should be carried out and, where necessary, penalties should be applied to ensure the effectiveness of the conditionality system. To <u>ensure such</u> ~~have~~ a level playing field		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		between beneficiaries in different Member States, certain general rules on conditionality, <u>and</u> controls and penalties <u>related to non-compliance</u> should be introduced at Union level.		
Recital 56				
67	(56) To ensure that conditionality is enforced by Member States in a harmonised way, it is necessary to provide for a minimum control rate at Union level, while the organisation of competent control bodies and controls should be at the discretion of Member States.	(56) To ensure that conditionality is enforced by Member States in a harmonised way, it is necessary to provide for a minimum control rate at Union level, while the organisation of competent control bodies and controls should be at the discretion of Member States.		
Recital 57				
68	(57) While Member States should be allowed to set out the details on penalties, those penalties should be proportionate, effective and dissuasive and should be without prejudice to other penalties laid down under Union or national law. To ensure an effective and coherent approach by Member States, it is necessary to provide for a minimum penalty rate at Union level for non-compliance occurring	(57) While Member States should be allowed to set out the details on penalties, those penalties should be proportionate, effective and dissuasive and should be without prejudice to other penalties laid down under Union or national law. To ensure an effective and coherent approach by Member States, it is necessary to provide for ~~a~~ <u>minimum penalty ~~rate~~ <u>rates</u></u> at Union level. <u>Such rates should</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	for the first time due to negligence, while reoccurrence should lead to a higher percentage and intentionality may result in the total exclusion from the payment. To ensure proportionality of the penalties, where the non-compliance is of a minor nature and occurs for the first time, Member States should be allowed to introduce an early warning system.	<u>apply to cases of</u> ~~for~~ non-compliance occurring for the first time due to negligence, while reoccurrence should lead to a higher percentage and intentionality <u>should potentially</u> ~~may~~ result in ~~the~~ total exclusion from the payment. To ensure <u>the</u> proportionality of the penalties, where the non-compliance is of a minor nature and occurs for the first time, Member States should <u>introduce an early warning system, notifying the beneficiary of the obligation to take corrective measures and allowing them to remedy the non-compliance. No administrative penalties should be imposed in the cases of non-compliance due to force majeure, simple negligence or due to obvious errors recognised by the competent authority or another authority</u> ~~be allowed to introduce an early warning system.~~		
Recital 58				
69	(58) To ensure a level playing field between Member States and the effectiveness and dissuasive effect of the penalty system for conditionality, the Commission	(58) To ensure a level playing field between Member States and the effectiveness and dissuasive effect of the penalty system for conditionality, the Commission		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	should be empowered to adopt delegated acts on the application and calculation of such penalties.	should be empowered to adopt delegated acts on the application and calculation of such penalties.		
Recital 59				
70	(59) To ensure harmonious cooperation between the Commission and the Member States regarding the financing of CAP expenditure and, more particularly, to allow the Commission to monitor the financial management by the Member States and to clear the accounts of the accredited paying agencies, it is necessary for the Member States to retain specific information and to communicate it to the Commission.	(59) To ensure harmonious cooperation between the Commission and the Member States regarding the financing of CAP expenditure and, more particularly, to allow the Commission to monitor the financial management by the Member States and to clear the accounts of the accredited paying agencies, it is necessary for the Member States to retain specific information and to communicate it to the Commission.		
Recital 60				
71	(60) For the purposes of compiling the data to be sent to the Commission, and to enable the Commission to have full immediate access to expenditure data in both paper and electronic form, suitable rules on the presentation and transmission of data, including rules on time limits,	(60) For the purposes of compiling the data to be sent to the Commission, and to enable the Commission to have full immediate access to expenditure data in both paper and electronic form, suitable rules on the presentation and transmission of data, including rules on time limits,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	need to be laid down.	need to be laid down.		
Recital 61				
72	(61) As personal data or business secrets might be affected by the application of the national control systems and the conformity clearance, Member States and the Commission should guarantee the confidentiality of the information received in that context.	(61) As personal data or business secrets might be affected by the application of the national control systems and the conformity clearance, Member States and the Commission should guarantee the confidentiality of the information received in that context.		
Recital 62				
73	(62) In the interests of sound financial management of the Union's budget and impartiality of treatment at both Member State and beneficiary level, rules on the use of the euro should be laid down.	(62) In the interests of sound financial management of the Union's budget and impartiality of treatment at both Member State and beneficiary level, rules on the use of the euro should be laid down.		
Recital 63				
74	(63) The rate of exchange of the euro into national currencies may vary in the course of the period during which an operation is carried out. Therefore, the rate applicable to the amounts	(63) The rate of exchange of the euro into national currencies may vary in the course of the period during which an operation is carried out. Therefore, the rate applicable to the amounts		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	concerned should be determined taking into account the event through which the economic objective of the operation is achieved. The rate of exchange applied should be that applicable for the date on which that event occurs. It is necessary to specify this operative event or to waive its application, whilst complying with certain criteria and in particular those concerning the rapidity with which currency movements are passed on. Special rules should be laid down for dealing with exceptional monetary situations arising either within the Union or on the world market and requiring immediate action to ensure that the arrangements established under the CAP operate effectively.	concerned should be determined taking into account the event through which the economic objective of the operation is achieved. The rate of exchange applied should be that applicable for the date on which that event occurs. It is necessary to specify this operative event or to waive its application, whilst complying with certain criteria and in particular those concerning the rapidity with which currency movements are passed on. Special rules should be laid down for dealing with exceptional monetary situations arising either within the Union or on the world market and requiring immediate action to ensure that the arrangements established under the CAP operate effectively.		
Recital 64				
75	(64) Member States that have not adopted the euro should have the option of making payments for expenditure resulting from the CAP legislation in euro rather than in national currency. Specific rules are needed to ensure that this option does not lead to any unjustified advantage for parties	(64) Member States that have not adopted the euro should have the option of making payments for expenditure resulting from the CAP legislation in euro rather than in national currency. Specific rules are needed to ensure that this option does not lead to any unjustified advantage for parties		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	making or receiving payment.	making or receiving payment.		
Recital 65				
76	(65) Union law concerning the protection of individuals with regard to the processing of personal data and on the free movement of such data, in particular Regulations (EC) No 45/2001¹ and (EU) 2016/679 of the European Parliament and of the Council², should be applicable to the collection of personal data by the Member States and the Commission for the purposes of carrying out their respective management, control, audit and monitoring and evaluation obligations under this Regulation. 1. Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1). 2. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection	(65) Union law concerning the protection of individuals with regard to the processing of personal data and on the free movement of such data, in particular Regulations (EC) No 45/2001¹ and (EU) 2016/679 of the European Parliament and of the Council², should be applicable to the collection of personal data by the Member States and the Commission for the purposes of carrying out their respective management, control, audit and monitoring and evaluation obligations under this Regulation. 1. Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1). 2. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Regulation) (OJ L 119, 4.5.2016, p. 1).	Regulation) (OJ L 119, 4.5.2016, p. 1).		
Recital 66				
77	(66) The publication of the name of the beneficiaries of the Funds provides a means of reinforcing the public control of the use of the Funds and is necessary to ensure an adequate level of protection of the Union's financial interest. That is achieved partly by the preventive and deterrent effect of such publication, partly by discouraging individual beneficiaries from irregular behaviour and also partly by reinforcing the personal accountability of the farmers for use of public funds received. The publication of the relevant information is consistent with recent case-law of the Court of Justice of the European Union and also with the approach as set out in Regulation (EU, Euratom) No 966/2012.	(66) The publication of the name of the beneficiaries of the Funds provides a means of reinforcing the public control of the use of the Funds and is necessary to ensure an adequate level of protection of the Union's financial interest. That is achieved partly by the preventive and deterrent effect of such publication, partly by discouraging individual beneficiaries from irregular behaviour and also partly by reinforcing the personal accountability of the farmers for use of public funds received. The publication of the relevant information is consistent with recent case-law of the Court of Justice of the European Union and also with the approach as set out in Regulation (EU, Euratom) No 966/2012.		
Recital 66a				
77a		<u>(66a) Following demands by the European Parliament¹ for greater transparency on distribution of</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>farmland and land concentration which impacts an access to land for farmers, and opinions of the European Ombudsman² and Court of Auditors on the need to shed more light on ownership structures linked to CAP beneficiaries in the context of possible fraud and misuse of Union funds, and given that the statistics available³ provide a limited picture of the ownership and control of farms, and in order to facilitate monitoring by public authorities of land-grabbing and land concentration and to ensure greater accountability and transparency concerning support from the EAFRD and EAGF, information on ownership structures should therefore also be made available to the public. The list of beneficiaries of CAP funds, published ex-post by Member State, should, where applicable, also allow for the identification of parent undertakings. This would significantly contribute to the monitoring of ownership structures and facilitate the investigation of potential conflicts of interest, corruption, and fraudulent behaviour.</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>1. European Parliament resolution of 30 March 2017 on the state of play of farmland concentration in the EU: how to facilitate the access to land for farmers (Texts adopted, P8_TA(2017)0197).</u> <u>2. European Ombudsman's decision in case 1782/2019/EWM.</u> <u>3. Regulation (EU) 2018/1091 of the European Parliament and of the Council of 18 July 2018 on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011 (OJ L 200, 7.8.2018, p. 1).</u>		
Recital 67				
78	(67) In this context the role played by civil society, including by the media and non-governmental organisations and their contribution to reinforcing the administrations' control framework against fraud and any misuse of public funds, should be properly recognised.	(67) In this context the role played by civil society, including by the media and non-governmental organisations and their contribution to reinforcing the administrations' control framework against fraud and any misuse of public funds, should be properly recognised.		
Recital 68				
79	(68) Regulation (EU) .../[CPR Regulation ¹] lays down rules providing for transparency in implementing the European Structural and Investment Funds and in the communication of programmes under the Funds. To	(68) Regulation (EU) .../[CPR Regulation ¹] lays down rules providing for transparency in implementing the European Structural and Investment Funds and in the communication of programmes under the Funds. To		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	ensure coherence, it should be provided that those rules apply also to beneficiaries of EAFRD and EAGF interventions, where relevant. 1. Regulation (EU) No.../...	ensure coherence, it should be provided that those rules apply also to beneficiaries of EAFRD and EAGF interventions, where relevant. 1. Regulation (EU) No.../...		
Recital 69				
80	(69) If the objective of the public control of the use of the money from the Funds is to be achieved, a certain level of information about beneficiaries needs to be brought to the attention of the public. That information should include data on the identity of the beneficiary, the amount awarded and the fund from which it comes, and the purpose and nature of the type of intervention or measure concerned. The publication of that information should be made in such a way as to cause less interference with the beneficiaries' right to respect for their private life, and to their right to protection of their personal data, both rights which are recognised in Articles 7 and 8 of the Charter of Fundamental Rights of the European Union.	(69) If the objective of the public control of the use of the money from the Funds is to be achieved, a certain level of information about beneficiaries needs to be brought to the attention of the public. That information should include data on the identity of the beneficiary, the amount awarded and the fund from which it comes, and the purpose and nature of the type of intervention or measure concerned. The publication of that information should be made in such a way as to cause less interference with the beneficiaries' right to respect for their private life, and to their right to protection of their personal data, both rights which are recognised in Articles 7 and 8 of the Charter of Fundamental Rights of the European Union.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 70				
81	(70) Publishing details about the measure or the intervention entitling the farmer to receive aid and about the nature and the purpose of the aid provides the public with concrete information on the subsidised activity and the purpose for which the aid was granted. Providing such oversight to the public would have a preventive and deterrent effect and would help to protect the financial interest of the Union.	(70) Publishing details about the measure or the intervention entitling the farmer to receive aid and about the nature and the purpose of the aid provides the public with concrete information on the subsidised activity and the purpose for which the aid was granted. Providing such oversight to the public would have a preventive and deterrent effect and would help to protect the financial interest of the Union.		
Recital 71				
82	(71) Publishing such information together with the general information provided for in this Regulation, enhances transparency regarding the use of Union Funds in the CAP, thus contributing to the visibility and better understanding of that policy. It enables citizens to participate more closely in the decision-making process and guarantees that the administration enjoys greater legitimacy, and is more effective and is more accountable to the citizen. It also brings concrete examples of the	(71) Publishing such information together with the general information provided for in this Regulation, enhances transparency regarding the use of Union Funds in the CAP, thus contributing to the visibility and better understanding of that policy. It enables citizens to participate more closely in the decision-making process and guarantees that the administration enjoys greater legitimacy, and is more effective and is more accountable to the citizen. It also brings concrete examples of the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	provision of "public goods" by farming to the attention of citizens, thereby underpinning the legitimacy of state support for the agricultural sector.	provision of "public goods" by farming to the attention of citizens, thereby underpinning the legitimacy of <u>Union and</u> state support for the agricultural sector.		
Recital 72				
83	(72) It follows, therefore, that providing for the general publication of the relevant information does not go beyond what is necessary in a democratic society in view of the need to protect the Union's financial interests as well as the overriding objective of the public oversight of the use of the money from the Funds.	(72) It follows, therefore, that providing for the general publication of the relevant information does not go beyond what is necessary in a democratic society in view of the need to protect the Union's financial interests as well as the overriding objective of the public oversight of the use of the money from the Funds.		
Recital 73				
84	(73) In order to comply with data protection requirements, beneficiaries of the Funds should be informed of the publication of their data before that publication takes place. They should also be informed that that data may be processed by auditing and investigating bodies of the Union and Member States for the	(73) In order to comply with data protection requirements, beneficiaries of the Funds should be informed of the publication of their data before that publication takes place. They should also be informed that that data may be processed by auditing and investigating bodies of the Union and Member States for the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	purposes of safeguarding the Union's financial interests. Furthermore, the beneficiaries should be informed about their rights under Regulation (EU) 2016/679 and the procedures applicable for exercising these rights.	purposes of safeguarding the Union's financial interests. Furthermore, the beneficiaries should be informed about their rights under Regulation (EU) 2016/679 and the procedures applicable for exercising these rights.		
Recital 74				
85	(74) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission 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 of 13 April 2016 on Better Law-Making. 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	(74) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission 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 of 13 April 2016 on Better Law-Making. 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		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.	systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.		
Recital 75, introductory part				
86	(75) In order to supplement certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission. That empowerment should be in respect of the accreditation of the paying agencies and coordinating bodies, the obligations of the paying agencies as regards public intervention, the rules on the content of the management and control responsibilities of the paying agencies, the rules for the calculation of financial discipline to be applied by Member States to farmers, the types of measures to be financed by the Union's budget under public intervention and the reimbursement conditions, the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the	(75) In order to supplement certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission. That empowerment should be in respect of the accreditation of the paying agencies and coordinating bodies, the obligations of the paying agencies as regards public intervention, the rules on the content of the management and control responsibilities of the paying agencies, the rules for the calculation of financial discipline to be applied by Member States to farmers, the types of measures to be financed by the Union's budget under public intervention and the reimbursement conditions, the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the		(75) In order to supplement certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission. That empowerment should be in respect of the accreditation of the paying agencies and coordinating bodies, the obligations of the paying agencies as regards public intervention, the rules on the content of the management and control responsibilities of the paying agencies, the rules for the calculation of financial discipline to be applied by Member States to farmers, the types of measures to be financed by the Union's budget under public intervention and the reimbursement conditions, the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation, the valuation of the operations in connection with public intervention and the measures to be taken in the case of loss or deterioration of products under the public intervention, and on the determination of the amounts to be financed. That empowerment should also cover derogations from the ineligibility of payments made by the paying agencies to the beneficiaries before the earliest or the latest possible date of payment. In addition, that empowerment should cover the rate of suspension of payments in relation to the annual clearances, the rate and duration of suspension of payments and the condition for reimbursing or reducing those amounts with regard to the multi-annual performance monitoring. That empowerment should also cover the interventions or measures for which the Member States may pay advances and the conditions under which certain types of expenditure and revenue under the Funds are to be compensated. Moreover, that empowerment should cover the methods	Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation, the valuation of the operations in connection with public intervention and the measures to be taken in the case of loss or deterioration of products under the public intervention, and on the determination of the amounts to be financed. That empowerment should also cover derogations from the ineligibility of payments made by the paying agencies to the beneficiaries before the earliest or the latest possible date of payment. In addition, that empowerment should cover the rate of suspension of payments in relation to the annual clearances, the rate and duration of suspension of payments and the condition for reimbursing or reducing those amounts with regard to the multi-annual performance monitoring. That empowerment should also cover the interventions or measures for which the Member States may pay advances and the conditions under which certain types of expenditure and revenue under the Funds are to be compensated. Moreover, that empowerment should cover the methods		Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation, the valuation of the operations in connection with public intervention and the measures to be taken in the case of loss or deterioration of products under the public intervention, and on the determination of the amounts to be financed. That empowerment should also cover derogations from the ineligibility of payments made by the paying agencies to the beneficiaries before the earliest or the latest possible date of payment. In addition, that empowerment should cover the rate of suspension of payments in relation to the annual clearances, the rate and duration of suspension of payments and the condition for reimbursing or reducing those amounts with regard to the multi-annual performance monitoring. That empowerment should also cover e interventions or measures for which the Member States may pay advances, with the aim to ensure continuity with the rules set in Regulation (EU) No 1306/2016 and the relevant implementing and delegated rules, while at the same time respecting the financial limits

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	applicable to the commitments and the payment of the amounts if the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 170(3) of the Financial Regulation.	applicable to the commitments and the payment of the amounts if the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 170(3) of the Financial Regulation.		of point b) of Article 11 (2) of Regulation (EU, Euratom) 2018/1046, and that empowerment should also cover the conditions under which certain types of expenditure and revenue under the Funds are to be compensatedth. Moreover, that empowerment should cover the methods applicable to the commitments and the payment of the amounts if the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 170(3) of the Financial Regulation.
Recital 75, point (a)				
87	(a) Furthermore, that empowerment should cover the specific obligations to be complied with by Member States with regard to checks and access to documents and information, the criteria for justifications from the Member States and the methodology and criteria for applying reductions in relation to the annual performance clearance, and the criteria and methodology for applying financial	(a) Furthermore, that empowerment should cover the specific obligations to be complied with by Member States with regard to checks and access to documents and information, the criteria for justifications from the Member States and the methodology and criteria for applying reductions in relation to the annual performance clearance, and the criteria and methodology for applying financial		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	corrections in the context of the conformity clearance procedure.	corrections in the context of the conformity clearance procedure.		
Recital 75, point (b)				
88	(b) Moreover, that empowerment should cover, where the proper management of the system so requires, rules on additional requirements with respect to customs procedures, and in particular to those laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council¹, rules on securities, ensuring a non- discriminatory treatment, specifying the responsible party in the event that an obligation is not met, laying down the specific situations in which the competent authority may waive the requirement of a security, the conditions applying to the security to be lodged and the guarantor, the conditions for lodging and releasing that security, the specific conditions related to the security lodged in connection with advance payments, and on the setting out of the consequences of breaching the obligations for which a security has been lodged. _____	(b) Moreover, that empowerment should cover, where the proper management of the system so requires, rules on additional requirements with respect to customs procedures, and in particular to those laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council¹, rules on securities, ensuring a non- discriminatory treatment, specifying the responsible party in the event that an obligation is not met, laying down the specific situations in which the competent authority may waive the requirement of a security, the conditions applying to the security to be lodged and the guarantor, the conditions for lodging and releasing that security, the specific conditions related to the security lodged in connection with advance payments, and on the setting out of the consequences of breaching the obligations for which a security has been lodged. _____		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).	1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).		
Recital 75, point (c)				
89	(c) In addition, regarding the integrated system, that empowerment should cover rules on the quality assessment of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system, and definitions, basic features and rules on the identification system for agricultural parcels, on the system for the identification of beneficiaries and on the system for the identification and registration of payment entitlements.	(c) In addition, regarding the integrated system, that empowerment should cover rules on the quality assessment of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system, and definitions, basic features and rules on the identification system for agricultural parcels, on the system for the identification of beneficiaries and on the system for the identification and registration of payment entitlements.		
Recital 75, point (d)				
90	(d) Furthermore, that empowerment should cover, rules on the interventions excluded from the scrutiny of transactions, on the operative event and the exchange rate to be used by the Member States not using the euro, and on	(d) Furthermore, that empowerment should cover, rules on the interventions excluded from the scrutiny of transactions, on the operative event and the exchange rate to be used by the Member States not using the euro, and on		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the exchange rate applicable when declarations of expenditure are drawn up and when public storage operations are recorded in the accounts of the paying agency, on measures to safeguard the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it.	the exchange rate applicable when declarations of expenditure are drawn up and when public storage operations are recorded in the accounts of the paying agency, on measures to safeguard the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it.		
Recital 75, point (e)				
91	(e) In order to amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of the threshold under which undertakings should be scrutinized only for specific reasons.	(e) In order to amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of the threshold under which undertakings should be scrutinized only for specific reasons.		
Recital 76				
92	(76) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of	(76) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the European Parliament and of the Council¹. Those powers should relate to the rules: on the procedures for the issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies as well as for the supervision of the accreditation of paying agencies; on the work and checks underlying the management declaration of the paying agencies; the functioning of the coordinating body and the notification of information to the Commission by that coordinating body, on the tasks of the certification bodies, including the checks to be carried out and bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies. ¹. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	the European Parliament and of the Council¹. Those powers should relate to the rules: on the procedures for the issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies as well as for the supervision of the accreditation of paying agencies; on the work and checks underlying the management declaration of the paying agencies; the functioning of the coordinating body and the notification of information to the Commission by that coordinating body, on the tasks of the certification bodies, including the checks to be carried out and bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies. ¹. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).		
Recital 77				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
93	(77) The implementing powers of the Commission should also cover: the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required, the audit methods to be used by the certification bodies, having regard to international standards on auditing to deliver their opinions.	(77) The implementing powers of the Commission should also cover: the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required, the audit methods to be used by the certification bodies, having regard to international standards on auditing to deliver their opinions.		
Recital 78				
94	(78) The implementing powers of the Commission should also cover: the setting of the amounts for the financing of public intervention measures, rules relating to the financing of the acquisition by the Commission of the satellite data required for the area monitoring system and the measures taken by the Commission through remote-sensing applications used for the area monitoring system, the procedure for the carrying out of the acquisition by the Commission of those satellite data and the area monitoring system, the framework governing the acquisition,	(78) The implementing powers of the Commission should also cover: the setting of the amounts for the financing of public intervention measures, rules relating to the financing of the acquisition by the Commission of the satellite data required for the area monitoring system and the measures taken by the Commission through remote-sensing applications used for the area monitoring system, the procedure for the carrying out of the acquisition by the Commission of those satellite data and the area monitoring system, the framework governing the acquisition,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	enhancing and utilisation of satellite images and meteorological data, and the applicable deadlines.	enhancing and utilisation of satellite images and meteorological data, and the applicable deadlines.		
Recital 79				
95	(79) The implementing powers of the Commission should also cover: in the context of the financial discipline procedure, the fixing of the adjustment rate for the direct payments interventions and its adaptation as well as the terms and conditions applicable to appropriations carried over in accordance with Article 12(2)(d) of Regulation (EU, Euratom) No [New Financial Regulation] in order to finance the direct payments interventions; in the context of the budget discipline procedure, the provisional setting of the amount of the payments and the provisional distribution of the available budget among the Member States and the determining of the monthly payments which the Commission makes on the basis of a declaration of expenditure.	(79) The implementing powers of the Commission should also cover: in the context of the financial discipline procedure, the fixing of the adjustment rate for the direct payments interventions and its adaptation as well as the terms and conditions applicable to appropriations carried over in accordance with Article 12(2)(d) of Regulation (EU, Euratom) No [New Financial Regulation] in order to finance the direct payments interventions; in the context of the budget discipline procedure, the provisional setting of the amount of the payments and the provisional distribution of the available budget among the Member States and the determining of the monthly payments which the Commission makes on the basis of a declaration of expenditure.		
Recital 80				
96				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(80) Furthermore, the implementing powers of the Commission should cover: the setting of the period within which the accredited paying agencies are to establish and forward, to the Commission, intermediate declarations of expenditure relating to rural development interventions as well as rules on the procedure and other practical arrangements concerning the proper functioning of the payment deadlines mechanism; the reduction and suspension of the monthly or interim payments to Member States as well as rules on the elements of actions plans and the procedure for setting them up. They should also cover rules which are necessary and justifiable in an emergency in order to resolve specific problems in relation to payment periods and the payment of advances, details on the keeping of separate accounts by the paying agencies; specific conditions applying to the information to be booked in the accounts kept by the paying agencies; rules on the financing and accounting of intervention measures in the form of public storage, and other expenditure financed by the Funds,	(80) Furthermore, the implementing powers of the Commission should cover: the setting of the period within which the accredited paying agencies are to establish and forward, to the Commission, intermediate declarations of expenditure relating to rural development interventions as well as rules on the procedure and other practical arrangements concerning the proper functioning of the payment deadlines mechanism; the reduction and suspension of the monthly or interim payments to Member States as well as rules on the elements of actions plans and the procedure for setting them up. They should also cover rules which are necessary and justifiable in an emergency in order to resolve specific problems in relation to payment periods and the payment of advances, details on the keeping of separate accounts by the paying agencies; specific conditions applying to the information to be booked in the accounts kept by the paying agencies; rules on the financing and accounting of intervention measures in the form of public storage, and other expenditure financed by the Funds,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the terms and conditions governing the implementation of the automatic decommitment procedure.	the terms and conditions governing the implementation of the automatic decommitment procedure.		
Recital 81				
97	(81) Moreover, the implementing powers of the Commission should cover: the procedures relating to the cooperation obligations to be complied with by the Member States as regards the checks carried out by the Commission and access to information; the conditions under which the supporting documents relating to payments made are to be kept, the annual financial clearance, including the measures to be taken in connection with the adoption and implementation of those implementing acts, the annual performance clearance, including the measures to be taken in connection with the adoption and implementation of those implementing acts, and the information exchange between the Commission and the Member States, the procedures and the deadlines to be respected, the conformity clearance procedure,	(81) Moreover, the implementing powers of the Commission should cover: the procedures relating to the cooperation obligations to be complied with by the Member States as regards the checks carried out by the Commission and access to information; the conditions under which the supporting documents relating to payments made are to be kept, the annual financial clearance, including the measures to be taken in connection with the adoption and implementation of those implementing acts, the annual performance clearance, including the measures to be taken in connection with the adoption and implementation of those implementing acts, and the information exchange between the Commission and the Member States, the procedures and the deadlines to be respected, the conformity clearance procedure,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	including the measures to be taken in connection with the adoption and implementation of those implementing acts, the information exchange between the Commission and the Member States, the deadlines to be respected and the rules regarding the conciliation procedure, the exclusion from Union financing of amounts charged to the Union's budget and the forms of notification and communication to be made by the Member States to the Commission in relation to recoveries for non-compliance.	including the measures to be taken in connection with the adoption and implementation of those implementing acts, the information exchange between the Commission and the Member States, the deadlines to be respected and the rules regarding the conciliation procedure, the exclusion from Union financing of amounts charged to the Union's budget and the forms of notification and communication to be made by the Member States to the Commission in relation to recoveries for non-compliance.		
Recital 82				
98	(82) The implementing powers of the Commission should also cover: rules aiming at reaching a uniform application of Member States' obligations regarding the protection of the financial interests of the Union and the necessary rules aiming at reaching a uniform application of checks in the Union.	(82) The implementing powers of the Commission should also cover: rules aiming at reaching a uniform application of Member States' obligations regarding the protection of the financial interests of the Union and the necessary rules aiming at reaching a uniform application of checks in the Union.		
Recital 83				
99	(83) Furthermore, the	(83) Furthermore, the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	implementing powers of the Commission should cover: the form of the securities to be lodged and the procedure for lodging the securities, for accepting them, and for replacing the original securities; the procedures for the release of securities and the notification to be made by Member States or by the Commission in the context of securities.	implementing powers of the Commission should cover: the form of the securities to be lodged and the procedure for lodging the securities, for accepting them, and for replacing the original securities; the procedures for the release of securities and the notification to be made by Member States or by the Commission in the context of securities.		
Recital 84				
100	(84) The implementing powers of the Commission should also cover: rules on the form, content and arrangements for transmitting or making available to the Commission the assessment reports on the quality of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system, and on the remedial actions to be implemented by the Member States with regard to deficiencies revealed in those systems. and basic features and rules on the geo-spatial application system and the area monitoring system.	(84) The implementing powers of the Commission should also cover: rules on the form, content and arrangements for transmitting or making available to the Commission the assessment reports on the quality of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system, and on the remedial actions to be implemented by the Member States with regard to deficiencies revealed in those systems. and basic features and rules on the geo-spatial application system and the area monitoring system.		
Recital 85				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
101	(85) The implementing powers of the Commission should also cover rules aiming at ensuring a uniform application of the rules on the scrutiny of commercial documents. They should also cover rules pertaining to communication of information by Member States to the Commission and measures to safeguard the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it.	(85) The implementing powers of the Commission should also cover rules aiming at ensuring a uniform application of the rules on the scrutiny of commercial documents. They should also cover rules pertaining to communication of information by Member States to the Commission and measures to safeguard the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it.		
Recital 86				
102	(86) Furthermore, the implementing powers of the Commission should cover rules on the form and the timescale of the publication of the beneficiaries of the Funds, the uniform application of the obligation to inform the beneficiaries that their data will be made public and the cooperation between the Commission and Member States in the context of the publication of the beneficiaries of the Funds.	(86) Furthermore, the implementing powers of the Commission should cover rules on the form and the timescale of the publication of the beneficiaries of the Funds, the uniform application of the obligation to inform the beneficiaries that their data will be made public and the cooperation between the Commission and Member States in the context of the publication of the beneficiaries of the Funds.		
Recital 87				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
103	(87) The advisory procedure should be used for the adoption of certain implementing acts. With regard to implementing acts involving the calculation of amounts by the Commission the advisory procedure enables the Commission to fully assume its responsibility of managing the budget and aims to increase efficiency, predictability and rapidity, when complying with the time limits and the budgetary procedures. With regard to implementing acts related to payments made to the Member States and the operation of the clearance of accounts procedure and annual performance clearance, the advisory procedure enables the Commission to fully assume its responsibility of managing the budget and verifying the annual accounts of the national paying agencies with a view to accepting such accounts or, in the case of expenditure not effected in compliance with Union rules, to excluding such expenditure from Union financing. The examination procedure should be used for the adoption of the other implementing acts.	(87) The advisory procedure should be used for the adoption of certain implementing acts. With regard to implementing acts involving the calculation of amounts by the Commission the advisory procedure enables the Commission to fully assume its responsibility of managing the budget and aims to increase efficiency, predictability and rapidity, when complying with the time limits and the budgetary procedures. With regard to implementing acts related to payments made to the Member States and the operation of the clearance of accounts procedure and annual performance clearance, the advisory procedure enables the Commission to fully assume its responsibility of managing the budget and verifying the annual accounts of the national paying agencies with a view to accepting such accounts or, in the case of expenditure not effected in compliance with Union rules, to excluding such expenditure from Union financing. The examination procedure should be used for the adoption of the other implementing acts.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 88				
104	(88) The Commission should be empowered to adopt implementing acts without applying Regulation (EU) No 182/2011 concerning the setting of the net balance available for EAGF expenditure, the determination of monthly payments it should make on the basis of the declaration of expenditure from the Member States and the supplementary payments or deductions in the context of the procedure for monthly payments.	(88) The Commission should be empowered to adopt implementing acts without applying Regulation (EU) No 182/2011 concerning the setting of the net balance available for EAGF expenditure, the determination of monthly payments it should make on the basis of the declaration of expenditure from the Member States and the supplementary payments or deductions in the context of the procedure for monthly payments.		
Recital 89				
105	(89) Regulation (EU) No 1306/2013 should therefore be repealed.	(89) Regulation (EU) No 1306/2013 should therefore be repealed.		
Recital 90				
106	(90) To enable a smooth transition between the rules laid down by Regulation (EU) No 1306/2013 and those laid down by this Regulation, the power to adopt acts	(90) To enable a smooth transition between the rules laid down by Regulation (EU) No 1306/2013 and those laid down by this Regulation, the power to adopt acts		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of laying down transitional provisions.	in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of laying down transitional provisions.		
Recital 91				
107	(91) The European Data Protection Supervisor was consulted and adopted an opinion. ¹ 1. OJ C , , p.[...]. .	(91) The European Data Protection Supervisor was consulted and adopted an opinion. ¹ 1. OJ C , , p.[...]. .		
Recital 92				
108	(92) Since the objectives of this Regulation cannot be sufficiently achieved by the Member States given the links between it and the other instruments of the CAP and the limits on the financial resources of the Member States, but can rather, by reason of the multiannual guarantee of Union finance and by concentrating on its priorities, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of	(92) Since the objectives of this Regulation cannot be sufficiently achieved by the Member States given the links between it and the other instruments of the CAP and the limits on the financial resources of the Member States, but can rather, by reason of the multiannual guarantee of Union finance and by concentrating on its priorities, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives,	proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives,		
Formula				
109	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:		HAVE ADOPTED THIS REGULATION: Text Origin: Commission Proposal
Title I				
110	Title I Scope and definitions	Title I Scope and definitions		Title I Scope and definitions Text Origin: Commission Proposal
Article 1				
111	Article 1 Scope	Article 1 Scope		Article 1 Scope Text Origin: Commission Proposal
Article 1, first paragraph, introductory part				
112	This Regulation lays down rules, in	This Regulation lays down rules, in	This Regulation lays down rules, ~~in~~	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	particular, on:	particular, on:	particular, on:	
Article 1, first paragraph, point(a)				
113	(a) the financing of expenditure under the Common Agricultural Policy (CAP), including expenditure on rural development;	(a) the financing of expenditure under the Common Agricultural Policy (CAP), including expenditure on rural development;	(a) the financing of expenditure under the Common Agricultural Policy (CAP), ~~including expenditure on rural development;~~	
Article 1, first paragraph, point (b)				
114	(b) the management and control systems to be put in place by the Member States;	(b) the management and control systems to be put in place by the Member States;		(b) the management and control systems to be put in place by the Member States; Text Origin: Commission Proposal
Article 1, first paragraph, point (c)				
115	(c) clearance and conformity procedures.	(c) clearance and conformity procedures.		(c) clearance and conformity procedures. Text Origin: Commission Proposal
Article 2				
116	Article 2 Definitions	Article 2 Definitions		Article 2 Definitions Text Origin: EP Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance		
	Article 2, first paragraph, introductory part			
G	117 For the purposes of this Regulation, the following definitions apply:	For the purposes of this Regulation, the following definitions apply: Performance		For the purposes of this Regulation, the following definitions apply: Text Origin: Commission Proposal
	Article 2, first paragraph, point (a)			
G	118 (a) "irregularity" means an irregularity within the meaning of Article 1(2) of Regulation (EC, Euratom) No 2988/95;	(a) "irregularity" means an irregularity within the meaning of Article 1(2) of Regulation (EC, Euratom) No 2988/95; Performance		(a) "irregularity" means an irregularity within the meaning of Article 1(2) of Regulation (EC, Euratom) No 2988/95; Text Origin: Commission Proposal
	Article 2, first paragraph, point (b)			
Y	119 (b) "governance systems" means the governance bodies referred to in Chapter II of Title II of this Regulation and the basic Union requirements laid down in this Regulation and Regulation (EU) .../... [CAP Strategic Plan Regulation], including the reporting system put in place for	(b) "governance systems" means the governance bodies referred to in Chapter II of Title II of this Regulation and the basic Union requirements laid down in this Regulation and Regulation (EU) .../... [CAP Strategic Plan Regulation], including <u>Member States' obligations with regard to</u>		(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the purposes of the annual performance report referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation];	<u>the effective protection of the financial interests of the Union referred to in Article 57 of this Regulation and</u> the reporting system put in place for the purposes of the annual performance <u>monitoring referred to in Article 38a of this Regulation and the multiannual performance review</u> ~~report~~ referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation]; Performance		
Article 2, first paragraph, point(c)				
G	120	(c) "basic Union requirements" means the requirements laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation] and in this Regulation. <u>in Regulation (EU) 2018/1046 (Financial Regulation) and in Directive 2014/24/EU (Public Procurement Directive);</u> Performance	(c) "basic Union requirements" means the requirements laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation] and in this Regulation;	(c) "basic Union requirements" means the requirements laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation] and in this Regulation, in Regulation (EU) 2018/1046 (Financial Regulation) and in Directive 2014/24/EU (Public Procurement Directive); Text Origin: EP Mandate
Article 2, first paragraph, point(d)				
Y	120a		(d) "serious deficiencies in the	(ca)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance Governance	functioning of the governance systems" means the existence of a systemic weakness, taking into account its recurrence, gravity and compromising effect on the correct declaration expenditure, the report of outputs and results, or the respect of the Union law.	
Article 2, first paragraph, point (cb)				
Y	120b	<u>(cb) "Union requirements" means the basic Union requirements and the eligibility rules stemming from Regulation (EU) .../... [CAP Strategic Plan Regulation] contained in the CAP strategic plan of the Member State;</u> Performance		(cb)
Article 2, first paragraph, point (cc)				
G	120c	<u>(cc) "output indicator" means output indicator as defined in point 12 of Article 2 of Regulation (EU) .../... [CPR Regulation];</u> Performance		(cc) "output indicator" means output indicator as referred to in paragraph 1 of Article 7 of Regulation (EU) .../... [Strategic Plans Regulation];
Article 2, first paragraph, point (cd)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	120d	<u>(cd) "result indicator" means result indicator as defined in point 13 of Article 2 of Regulation (EU) .../... [CPR Regulation];</u> Performance		(cd) "result indicator" means result indicator as referred to in paragraph 1 of Article 7 of Regulation (EU) .../... [Strategic Plans Regulation];	G
	Article 2, first paragraph, point (ce)				
Y	120e	<u>(ce) "serious deficiency" means serious deficiency as defined in point 30 of Article 2 of Regulation (EU) .../... [CPR Regulation];</u> Performance		(ce)	Y
	Article 2, first paragraph, point (cf)				
G	120f	<u>(cf) "intermediate body" means intermediate body as defined in point 7 of Article 2 of Regulation (EU) .../... [CPR Regulation];</u> Performance		(cf) "intermediate body" means intermediate body as defined in point g of Article 3 of Regulation (EU) .../... [Strategic Plans Regulation];	G
	Article 2, first paragraph, point (cg)				
Y	120g	<u>(cg) "action plan" means action plan as referred to in Article 39(1) and Article 40(1) of this</u>		(cg)	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Regulation.</u> Performance		
Article 3				
121	Article 3 Exemptions in cases of force majeure and exceptional circumstances	Article 3 Exemptions in cases of force majeure and exceptional circumstances		Article 3 Exemptions in cases of force majeure and exceptional circumstances Text Origin: Commission Proposal
Article 3, first paragraph, introductory part				
122	For the purposes of the financing, management and monitoring of the CAP, "force majeure" and "exceptional circumstances" may, in particular, be recognised in the following cases:	For the purposes of the financing, management and monitoring of the CAP, "force majeure" and "exceptional circumstances" may, in particular, be recognised in the following cases:		For the purposes of the financing, management and monitoring of the CAP, "force majeure" and "exceptional circumstances" may, in particular, be recognised in the following cases: Text Origin: Commission Proposal
Article 3, first paragraph, point (-a)				
122a		<u>(-a) the death of the beneficiary;</u>		
Article 3, first paragraph, point (a)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
123	(a) a severe natural disaster gravely affecting the holding;	(a) a <u>natural disaster or meteorological event</u> ~~severe~~ ~~natural disaster~~ gravely affecting the holding;		
Article 3, first paragraph, point (aa)				
123a		<u>(aa) the long-term professional incapacity of beneficiary;</u>		
Article 3, first paragraph, point (ab)				
123b		<u>(ab) market circumstances gravely affecting the holding;</u>		
Article 3, first paragraph, point (b)				
124	(b) the accidental destruction of livestock buildings on the holding;	(b) the ~~accidental~~ destruction of livestock buildings on the holding;		
Article 3, first paragraph, point (c)				
125	(c) an epizootic or a plant disease affecting part or all of the beneficiary's livestock or crops respectively;	(c) an epizootic, <u>a plant disease</u> or a plant ~~disease~~ <u>pest outbreak</u> affecting part or all of the beneficiary's livestock or crops respectively;		
Article 3, first paragraph, point(d)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
126	(d) expropriation of all or a large part of the holding if that expropriation could not have been anticipated on the day of lodging the application.	(d) expropriation of all or a large part of the holding if that expropriation could not have been anticipated on the day of lodging the application.	(d) expropriation of all or a large part of the holding if that expropriation could not have been anticipated on the day of lodging the application-;	
Article 3, first paragraph, point(e)				
126a			(e) the death of the beneficiary;	
Article 3, first paragraph, point(f)				
126b			(f) long-term professional incapacity of the beneficiary.	
Article 3, first paragraph a				
126c		<u>Member States may apply point (a) of the first paragraph to a group of agricultural holdings affected by the same natural disaster or meteorological event.</u>		
Title II				
127	Title II General provisions on agricultural Funds	Title II General provisions on agricultural Funds		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Title II, CHAPTER I				
128	CHAPTER I Agricultural Funds	CHAPTER I Agricultural Funds		
Article 4				
129	Article 4 Funds financing agricultural expenditure	Article 4 Funds financing agricultural expenditure		Article 4 Funds financing agricultural expenditure Financial management Text Origin: Commission Proposal
Article 4, first paragraph, introductory part				
130	The financing of the various interventions and measures falling under the CAP from the general budget of the Union (the Union's budget) shall be made by:	The financing of the various interventions and measures falling under the CAP from the general budget of the Union (the Union's budget) shall be made by:		The financing of the various interventions and measures falling under the CAP from the general budget of the Union (the Union's budget) shall be made by: Text Origin: Commission Proposal
Article 4, first paragraph, point (a)				
131	(a) the European Agricultural Guarantee Fund ('EAGF');	(a) the European Agricultural Guarantee Fund ('EAGF');		(a) the European Agricultural Guarantee Fund ('EAGF');

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Article 4, first paragraph, point (b)				
132	(b) the European Agricultural Fund for Rural Development ('EAFRD').	(b) the European Agricultural Fund for Rural Development ('EAFRD').		(b) the European Agricultural Fund for Rural Development ('EAFRD'). Text Origin: Commission Proposal
Article 5				
133	Article 5 EAGF expenditure	Article 5 EAGF expenditure		Article 5 EAGF expenditure Financial management Text Origin: Commission Proposal
Article 5(1)				
134	1. The EAGF shall be implemented either through shared management between the Member States and the Union or directly, as laid down in paragraphs 2 and 3.	1. The EAGF shall be implemented either through shared management between the Member States and the Union or directly, as laid down in paragraphs 2 and 3.		1. The EAGF shall be implemented either through shared management between the Member States and the Union or directly, as laid down in paragraphs 2 and 3. Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 5(2), introductory part				
135	2. In the context of shared management, the EAGF shall finance the following expenditure:	2. In the context of shared management, the EAGF shall finance the following expenditure:		2. In the context of shared management, the EAGF shall finance the following expenditure: Text Origin: Commission Proposal
Article 5(2), point (a)				
136	(a) measures regulating or supporting agricultural markets, as laid down in Regulation (EU) No 1308/2013 ¹ ; 1. Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).	(a) measures regulating or supporting agricultural markets, as laid down in Regulation (EU) No 1308/2013 ¹ ; 1. Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).		(a) measures regulating or supporting agricultural markets, as laid down in Regulation (EU) No 1308/2013 ¹ ; 1. Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671). Text Origin: Commission Proposal
Article 5(2), point (b)				
137	(b) sectoral interventions as referred to in Chapter 3 of Title III of Regulation (EU).../[CAP Strategic Plan Regulation];	(b) sectoral interventions as referred to in Chapter 3 of Title III of Regulation (EU).../[CAP Strategic Plan Regulation];		(b) sectoral interventions as referred to in Chapter 3 of Title III of Regulation (EU).../[CAP Strategic Plan Regulation];

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Article 5(2), point (c)				
138	(c) direct payments interventions to farmers under the CAP Strategic Plan referred to under Article 14 of Regulation (EU).../...[CAP Strategic Plan Regulation];	(c) direct payments interventions to farmers under the CAP Strategic Plan referred to under Article 14 of Regulation (EU).../...[CAP Strategic Plan Regulation];		(c) direct payments interventions to farmers under the CAP Strategic Plan referred to under Article 14 of Regulation (EU).../...[CAP Strategic Plan Regulation]; Text Origin: Commission Proposal
Article 5(2), point (d)				
139	(d) the Union's financial contribution to information and promotion measures for agricultural products on the internal market of the Union and in third countries, undertaken by Member States, and which are selected by the Commission;	(d) the Union's financial contribution to information and promotion measures for agricultural products on the internal market of the Union and in third countries, undertaken by Member States, and which are selected by the Commission;		(d) the Union's financial contribution to information and promotion measures for agricultural products on the internal market of the Union and in third countries, undertaken by Member States, and which are selected by the Commission; Text Origin: Commission Proposal
Article 5(2), point (e)				
140	(e) the Union's financial contribution to the specific measures for agriculture in the	(e) the Union's financial contribution to the specific measures for agriculture in the		(e) the Union's financial contribution to the specific measures for agriculture in the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	outermost regions of the Union as referred to in Regulation (EU) No 228/2013 and to the specific measures for agriculture in favour of the smaller Aegean islands as referred to in Regulation (EU) No 229/2013.	outermost regions of the Union as referred to in Regulation (EU) No 228/2013 and to the specific measures for agriculture in favour of the smaller Aegean islands as referred to in Regulation (EU) No 229/2013.		outermost regions of the Union as referred to in Regulation (EU) No 228/2013 and to the specific measures for agriculture in favour of the smaller Aegean islands as referred to in Regulation (EU) No 229/2013. Text Origin: Commission Proposal
Article 5(3), introductory part				
141	3. The EAGF shall finance the following expenditure in direct management:	3. The EAGF shall finance the following expenditure in direct management:		3. The EAGF shall finance the following expenditure in direct management: Text Origin: Commission Proposal
Article 5(3), point (a)				
142	(a) the promotion of agricultural products, either directly by the Commission or through international organisations;	(a) the promotion of agricultural products, either directly by the Commission or through international organisations;		(a) the promotion of agricultural products, either directly by the Commission or through international organisations; Text Origin: Commission Proposal
Article 5(3), point (b)				
143	(b) measures taken in accordance	(b) measures taken in accordance		(b) measures taken in accordance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	with Union law to ensure the conservation, characterisation, collection and utilisation of genetic resources in agriculture;	with Union law to ensure the conservation, characterisation, collection and utilisation of genetic resources in agriculture;		with Union law to ensure the conservation, characterisation, collection and utilisation of genetic resources in agriculture; Text Origin: Commission Proposal
Article 5(3), point (c)				
144	(c) the establishment and maintenance of agricultural accounting information systems;	(c) the establishment and maintenance of agricultural accounting information systems;		(c) the establishment and maintenance of agricultural accounting information systems; Text Origin: Commission Proposal
Article 5(3), point (d)				
145	(d) agricultural survey systems, including surveys on the structure of agricultural holdings.	(d) agricultural survey systems, including surveys on the structure of agricultural holdings.		(d) agricultural survey systems, including surveys on the structure of agricultural holdings. Text Origin: Commission Proposal
Article 6				
146	Article 6 EAFRD expenditure	Article 6 EAFRD expenditure		Article 6 EAFRD expenditure Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
	Article 6, first paragraph			
G	147	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation].	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] <u>and actions under Article 112 of that Regulation.</u>	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] and technical assistance at the initiative of the Member States referred to in Article 112 of that Regulation. Financial management
	Article 7			
G	148	Article 7 Other expenditure, including technical assistance	Article 7 Other expenditure, including technical assistance	Article 7 Other expenditure, including technical assistance Financial management Governance Text Origin: Commission Proposal
	Article 7, first paragraph, introductory part			
Y	149			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. In particular, they shall include:	The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the <u>increased</u> preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. <u>The EAFRD contribution referred to in Article 86(3) of Regulation (EU) .../... [CAP Strategic Plan Regulation] shall take into account the increase in administrative capacity building as regards the new governance and control systems in the Member States</u>. In particular, they shall include: Financial management Performance		The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. In particular, they shall include:
Article 7, first paragraph, point (a)				
150	(a) measures required for the analysis, management, monitoring, information exchange and implementation of the CAP, as well as measures relating to the implementation of control systems and technical and administrative assistance;	(a) measures required for the analysis, management, monitoring, information exchange and implementation of the CAP, as well as measures relating to the implementation of control systems and technical and administrative assistance;		(a) measures required for the analysis, management, monitoring, information exchange and implementation of the CAP, including assessing its impacts, environmental performance and progress towards Union targets, as well as measures relating to the implementation of control systems and technical and administrative

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				assistance;
Article 7, first paragraph, point (b)				
151	(b) the acquisition by the Commission of satellite data required for the area monitoring system in accordance with Article 22;	(b) the acquisition by the Commission of satellite data required for the area monitoring system in accordance with Article 22;		(b) the acquisition by the Commission of satellite data required for the area monitoring system in accordance with Article 22; Text Origin: EP Mandate
Article 7, first paragraph, point (c)				
152	(c) the actions taken by the Commission through remote-sensing applications used for the monitoring of agricultural resources in accordance with Article 23;	(c) the actions taken by the Commission through remote-sensing applications used for the monitoring of agricultural resources in accordance with Article 23;		(c) the actions taken by the Commission through remote-sensing applications used for the monitoring of agricultural resources in accordance with Article 23; Text Origin: EP Mandate
Article 7, first paragraph, point (d)				
153	(d) measures required to maintain and develop methods and technical means for information, interconnection, monitoring and control of the financial management of the Funds used to finance the CAP;	(d) measures required to maintain and develop methods and technical means for information, interconnection, monitoring and control of the financial management of the Funds used to finance the CAP;		(d) measures required to maintain and develop methods and technical means for information, interconnection, monitoring and control of the financial management of the Funds used to finance the CAP;

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: EP Mandate
Article 7, first paragraph, point (e)				
154	(e) provision of information on the CAP in accordance with Article 44;	(e) provision of information on the CAP in accordance with Article 44;		(e) provision of information on the CAP in accordance with Article 44; Text Origin: Commission Proposal
Article 7, first paragraph, point (f)				
155	(f) studies on the CAP and evaluations of measures financed by the Funds, including improvement of evaluation methods and exchange of information on practices under the CAP, as well as studies carried out with the European Investment Bank (EIB);	(f) studies on the CAP and evaluations of measures financed by the Funds, including <u>the</u> improvement of evaluation methods and <u>the</u> exchange of information on <u>best</u> practices under the CAP <u>and consultations with the relevant stakeholders</u> , as well as studies carried out with the European Investment Bank (EIB); Financial management		(f) studies on the CAP and evaluations of measures financed by the Funds, including the improvement of evaluation methods and the exchange of information on best practices under the CAP and consultations with the relevant stakeholders, as well as studies carried out with the European Investment Bank (EIB); Text Origin: EP Mandate
Article 7, first paragraph, point (g)				
156	(g) where relevant, contribution to executive agencies that are set up in accordance with Council	(g) where relevant, contribution to executive agencies that are set up in accordance with Council		(g) where relevant, contribution to executive agencies that are set up in accordance with Council

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Regulation (EC) No 58/2003¹ acting in connection with the CAP; 1. Council Regulation (EC).No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (OJ L11, 16.1.2003, p. 1).	Regulation (EC) No 58/2003¹ acting in connection with the CAP; 1. Council Regulation (EC).No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (OJ L11, 16.1.2003, p. 1).		Regulation (EC) No 58/2003¹ acting in connection with the CAP; 1. Council Regulation (EC).No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (OJ L11, 16.1.2003, p. 1). Text Origin: Commission Proposal
Article 7, first paragraph, point (h)				
157	(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned;	(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences <u>with the relevant stakeholders</u> at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned; Financial management		(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences with the relevant stakeholders at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned; Text Origin: EP Mandate
Article 7, first paragraph, point (i)				
158	(i) information technology networks focusing on information processing and exchange, including corporate information technology	(i) information technology networks focusing on information processing and exchange, including corporate information technology		(i) information technology networks focusing on information processing and exchange, including corporate information technology

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	systems needed in connection with the management of the CAP;	systems needed in connection with the management of the CAP;		systems needed in connection with the management of the CAP; Text Origin: Commission Proposal
Article 7, first paragraph, point (j)				
159	(j) measures required for the development, registration and protection of logos within the framework of the Union quality policies as laid down in Article 44(2) of Regulation (EU) No 1151/2012 of the European Parliament and of the Council¹ and for the protection of intellectual property rights linked to it, and the necessary information technology (IT) developments. 1. Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs (OJ L 343, 14.12.2012, p. 1).	(j) measures required for the development, registration and protection of logos within the framework of the Union quality policies as laid down in Article 44(2) of Regulation (EU) No 1151/2012 of the European Parliament and of the Council¹ and for the protection of intellectual property rights linked to it, and the necessary information technology (IT) developments. 1. Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs (OJ L 343, 14.12.2012, p. 1).		(j) measures required for the development, registration and protection of logos within the framework of the Union quality policies as laid down in Article 44(2) of Regulation (EU) No 1151/2012 of the European Parliament and of the Council¹ and for the protection of intellectual property rights linked to it, and the necessary information technology (IT) developments. 1. Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs (OJ L 343, 14.12.2012, p. 1). Text Origin: Commission Proposal
Title II, CHAPTER II				
160	CHAPTER II Governance bodies	CHAPTER II Governance bodies		CHAPTER II Governance bodies

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		Text Origin: Commission Proposal
Article 7a				
G	160a	Article 7a Competent authority Governance		Article 7a Competent authority Text Origin: EP Mandate
Article 7a(1), introductory part				
G	160b	1. Member States shall designate an authority at ministerial level responsible for: Governance		1. Member States shall designate a competent n authority at ministerial level responsible for:
Article 7a(1), point (a)				
G	160c	(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 9(2); Governance		(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article [8(2)];
Article 7a(1), point (b)				
G	160d	(b) the issuing, reviewing and		(b) (b) the issuing, reviewing and

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>withdrawing of the accreditation of the coordinating body referred to in Article 10;</u> Governance		withdrawing of the accreditation of the coordinating body referred to in Article [10a];
	Article 7a(1), point (c)			
G	160e	<u>(c) the appointment, and revocation thereof, of the certification body referred to in Article 11;</u> Governance		(c) appointing and withdrawing the appointment of a certification body referred to in Article 11, while ensuring the continuous appointment of such a body;
	Article 7a(1), point (d)			
Y	160f	<u>(d) carrying out the tasks assigned to the competent authority under this Chapter taking into account the principle of proportionality.</u> Governance		(d)
	Article 7a(2), introductory part			
G	160g	<u>2. On the basis of an examination of the criteria to be adopted by the Commission in accordance with Article 12(1), the competent</u>		2. On the basis of an examination of the criteria to be adopted by the Commission in accordance with Article 12(1), the competent

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>authority shall, by way of a formal act, decide:</u> Governance		authority shall, by way of a formal act, decide: Text Origin: EP Mandate
Article 7a(2), point (a)				
160h		<u>(a) on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body;</u> Governance		(a) on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body; Text Origin: EP Mandate
Article 7a(2), point (b)				
160i		<u>(b) on the appointment, and revocation thereof, of the certification body.</u> Governance		(b) on the appointment and withdrawal thereof, of the certification body, while ensuring continuous appointment of such a body;
Article 7a(3)				
160j		<u>The competent authority shall inform the Commission without delay of accreditation or appointment of the paying agencies, coordinating body and certification body, and of the withdrawal or revocation thereof.</u>		3. The competent authority shall inform the Commission without delay of all accreditations and withdrawals of accreditation of the paying agency and the coordinating body, as well as of the appointment and withdrawal thereof, of the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		certification body;
	Article 7a(4)			
Y	160k	<u>The Commission shall promote the exchange of best practices for the operation of governance systems between Member States.</u> Governance		4.
	Article 8			
G	161	Article 8 Paying agencies and coordinating bodies Article 8 Paying agencies ~~and coordinating bodies~~ Governance		Article 8 Paying agencies Text Origin: EP Mandate
	Article 8(1), first subparagraph			
G	162	1. Paying agencies shall be departments or bodies of the Member States responsible for the management and control of expenditure referred in Article 5(2) and Article 6. 1. Paying agencies shall be departments or bodies of the Member States <u>and, if applicable, of regions</u> responsible for the management and control of expenditure referred in Article 5(2) and Article 6. Governance		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 8(1), second subparagraph			
G	163 With the exception of making payment, the carrying out of those tasks may be delegated.	With the exception of making payment, the carrying out of those tasks may be delegated. Governance		With the exception of making payment, the carrying out of those tasks may be delegated.
	Article 8(2), first subparagraph			
G	164 2. Member States shall accredit, as paying agencies, departments or bodies which have an administrative organisation and a system of internal control which provide sufficient guarantees that payments are legal, regular and properly accounted for. To this end, paying agencies shall comply with minimum conditions for the accreditation with regard to the internal environment, control activities, information and communication and monitoring laid down by the Commission pursuant to point (a) of Article 10(1).	2. Member States shall accredit, as paying agencies, departments or bodies which have an administrative organisation and a system of internal control which provide sufficient guarantees that payments are legal, regular and properly accounted for. To this end, paying agencies shall comply with minimum conditions for the accreditation with regard to the internal environment, control activities, information and communication and monitoring laid down by the Commission pursuant to point (a) of Article ~~10(1)~~ 12a(1) . Governance		2.
	Article 8(2), second subparagraph, introductory part			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
165	Each Member State shall restrict the number of its accredited paying agencies as follows:	Each Member State shall, <u>taking into account its constitutional provisions</u> , restrict the number of its accredited paying agencies as follows: Governance	Each Member State shall, taking into account its constitutional provisions , restrict the number of its accredited paying agencies as follows:	Each Member State shall, taking into account its constitutional provisions restrict the number of its accredited paying agencies as follows:
Article 8(2), second subparagraph, point (a)				
166	(a) to a single agency at national level or, where applicable, one per region; and	(a) to a single agency at national level or, where applicable, one per region; and Governance		(a) to a single agency at national level or, where applicable, one per region; and
Article 8(2), second subparagraph, point(b)				
167	(b) to a single agency for the management of both EAGF and EAFRD expenditure.	(b) to a single agency for the management of both EAGF and EAFRD expenditure, <u>where only an agency at national level exists</u> . Governance	(b) to a single agency for the management of both EAGF and EAFRD expenditure–, where only national paying agencies exist .	(b) to a single agency for the management of both EAGF and EAFRD expenditure where paying agencies exist only at national level.
Article 8(2), second subparagraph a				
167a		Governance	By way of derogation from the second subparagraph, Member States may maintain the paying	By way of derogation from the second subparagraph, Member States may maintain the paying

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			agencies which have been accredited before 15 October 2020.	agencies which have been accredited before 15 October 2020, provided they are in compliance with the accreditation criteria to be confirmed by the competent authority through the decision referred to in Art. 7a(2).
	Article 8(2), third subparagraph			
G 168	However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies.	However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies. Governance		However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies.
	Article 8(2), third subparagraph a			
G 168a		<u>The accreditation of paying agencies for the period 2014-2020 shall be carried over to the programming period 2021-2027, provided that they have informed the competent authority that they are in compliance with the</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>accreditation criteria, and unless a review carried out pursuant to point (a) of Article 7a(2) shows that this is not the case.</i></u> Governance		
	Article 8(2), fourth subparagraph			
G	169	Paying agencies which did not manage EAGF or EAFRD expenditure for at least three years shall have their accreditation withdrawn. Governance		Paying agencies which did not manage EAGF or EAFRD expenditure for at least three years shall have their accreditation withdrawn.
	Article 8(2), fifth subparagraph			
G	170	Member States ~~shall not~~ <u>may</u> appoint any ~~new~~ <u>agencies after ...</u> ~~[-agency after-~~ the date of entry into force of this Regulation ~~-, provided that:~~ Governance	Member States shall not appoint any new additional paying agency after the date of entry into force of this Regulation, except for cases referred to in point (a) of the second subparagraph where constitutional provisions would require regional paying agencies.	
	Article 8(2), fifth subparagraph, point (a)			
G	170a	<u>a the number of accredited</u>		a

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>paying agencies does not increase in relation to the situation on 31 December 2019; or</i></u> Governance		
Article 8(2), fifth subparagraph, point (b)				
170b		<u><i>b the new paying agencies are appointed pursuant to an administrative reorganisation in the Member State concerned.</i></u> Governance		
Article 8(3), first subparagraph, introductory part				
171	3. For the purposes of Article 63(5) and (6) of Regulation (EU, Euratom) 2018/... [the new Financial Regulation] ('the Financial Regulation'), the person in charge of the accredited paying agency shall, by 15 February of the year following the financial year concerned, draw up and provide the Commission with the following:	3. For the purposes of Article 63(5) and (6) of Regulation (EU, Euratom) ~~2018/...~~ <i>[the new Financial Regulation]</i> <u>2018/1046</u> ('the Financial Regulation'), the person in charge of the accredited paying agency shall, by 15 February of the year following the financial year concerned, draw up and provide the Commission with the following: Performance		3.
Article 8(3), first subparagraph, point (a)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	172	(a) the annual accounts for the expenditure incurred in carrying out the tasks entrusted to their accredited paying agency, as provided for in point (a) of Article 63(5) of the Financial Regulation, accompanied by the requisite information for their clearance in accordance with Article 51; Performance		
Article 8(3), first subparagraph, point(b)				
Y	173	(b) ~~the~~ <u>an</u> annual <u>summary of the final audit reports and of controls carried out, including their outcome and an analysis of the nature and extent of errors and weaknesses identified in systems by audit and controls, as well as corrective action taken or planned, as provided for in point (b) of performance report referred to in Article 52(1) showing that the expenditure was made in accordance with Article <u>63(5) of the Financial Regulation</u> ~~35~~;</u> Performance	(b) the annual performance report, also referred to in Article 52(1) of this Regulation and Article 121 of Regulation (EU) .../...[CAP Strategic Plan Regulation] showing that the expenditure was made in accordance with Article 35;	(b)
Article 8(3), first subparagraph, point (c), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	174	(c) a management declaration as provided for in Article 63(6) of the Financial Regulation, as to: Performance			G
Article 8(3), first subparagraph, point (c)(i)					
G	175	(i) the fact that the information is properly presented, complete and accurate, as provided for in point (a) of Article 63(6) of the Financial Regulation, Performance			G
Article 8(3), first subparagraph, point (c)(ii)					
Y	176	(ii) the proper functioning of the governance systems put in place, which give the necessary guarantees concerning the outputs reported in the annual performance report, as provided for in points (b) and (c) of Article 63(6) of the Financial Regulation, (ii) the proper functioning of the <u>internal control</u> ~~governance~~ systems put in place, ~~which give the necessary guarantees concerning the outputs reported in the annual performance report~~ <u>in line with the basic Union requirements, which give</u> , as provided for in points (b) and (c) of Article 63(6) of the Financial Regulation, <u>the necessary guarantees that the expenditure was made in accordance with</u>		(ii)	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Article 35 of this Regulation.</u> Performance		
	Article 8(3), first subparagraph, point (c)(iii)			
Y	177 (iii) an analysis of the nature and extent of errors and weaknesses identified in systems by audit and controls, as well as corrective action taken or planned, as provided for in point (b) of Article 63(5) of the Financial Regulation.	(iii) ~~an analysis of the nature and extent of errors and weaknesses identified in systems by audit and controls, as well as corrective action taken or planned, as provided for in point (b) of Article 63(5) of the Financial Regulation.~~ Performance		(iii)
	Article 8(3), second subparagraph			
G	178 The deadline of 15 February referred to in the first subparagraph may be exceptionally extended by the Commission to 1 March, upon request by the Member State concerned, as provided for in the second subparagraph Article 63(7) of the Financial Regulation.	The deadline of 15 February referred to in the first subparagraph may be exceptionally extended by the Commission to 1 March, upon request by the Member State concerned, as provided for in the second subparagraph Article 63(7) of the Financial Regulation. Performance		The deadline of 15 February referred to in the first subparagraph may be exceptionally extended by the Commission to 1 March, upon request by the Member State concerned, as provided for in the second subparagraph Article 63(7) of the Financial Regulation. Text Origin: Commission Proposal
	Article 8(3a), introductory part			
Y	178a			Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>3a. For the purpose of the annual performance monitoring referred to in Article 38a and the multiannual performance review referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation], the person in charge of the accredited paying agency shall, by 15 February of the year following the financial year concerned, draw up and provide the Commission with the performance report.</u> Performance		3a.
	Article 8(3a), a			
178b		<u>The report shall reflect the operations carried out and the progress made towards the achievement of the objectives as set out in the CAP National Strategic Plan and contain information about realised outputs and realised expenditure every year, information on realised results and distance to respective targets every two years, and, where feasible, reporting on impacts using the data referred to in Article 129 of Regulation (EU) .../... [CAP Strategic Plan</u>		1

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Regulation].</u> Performance		
	Article 8(3a), b			
Y	178c	<u>The performance report shall be submitted to the Commission for the first time by ... [two years after the date of application of this Regulation] and then each subsequent year until and including 2030. The first performance report shall cover the first two financial years after ... [year of the date of application of this Regulation]. Of those direct payments referred to in Chapter II of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation], the performance report shall cover only the financial year ... [year following that of the date of application of this Regulation].</u> Performance		2
	Article 8(4), first subparagraph, introductory part			
G	179	4. Where more than one paying agency is accredited, Member	4. ~~Where more than one paying agency is accredited, Member~~	4.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	States shall appoint a public coordinating body, to which it shall assign the following tasks:	~~States shall appoint a public coordinating body, to which it shall assign the following tasks:~~ Governance Performance		
Article 8(4), first subparagraph, point (a)				
Y	180 (a) to collect the information to be provided to the Commission and to send that information to the Commission;	(a) ~~to collect the information to be provided to the Commission and to send that information to the Commission;~~ Governance Performance		(a) Y
Article 8(4), first subparagraph, point(b)				
Y	181 (b) to furnish the annual performance report referred to in Article 52(1);	(b) ~~to furnish the annual performance report referred to in Article 52(1);~~ Governance Performance	(b) to ~~furnish~~ supply the annual performance report referred to in Article 52(1) of this Regulation and Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation];	(b) Y
Article 8(4), first subparagraph, point (c)				
Y	182 (c) to take or coordinate actions with a view to resolving any deficiencies of a common nature and to keep the Commission informed of any follow-up;	(c) ~~to take or coordinate actions with a view to resolving any deficiencies of a common nature and to keep the Commission informed of any follow-up;~~		(c) Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		
	Article 8(4), first subparagraph, point(d)			
Y	183 (d) to promote and ensure harmonised application of Union rules.	(d) ~~to promote and ensure harmonised application of Union rules.~~ Governance	(d) to promote and, where possible , ensure harmonised application of Union rules.	(d)
	Article 8(4), second subparagraph			
G	184 As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States.	~~As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States.~~ Governance		As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States. Text Origin: Commission Proposal
	Article 8(4), third subparagraph			
Y	185 The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of	~~The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of~~	The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	that report.	~~that report.~~ Performance Governance	that compilation of the entire report.	
Article 8(5)				
186	5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the necessary changes within a period to be determined by the competent authority depending on the severity of the problem.	5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the necessary changes within a period to be determined by the competent authority depending on the severity of the problem. Governance		5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the necessary changes within a period to be determined by the competent authority depending on the severity of the problem.
Article 8(6), first subparagraph				
187	6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field.	6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field. Governance		6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 8(6), second subparagraph			
G	188 Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on the control report supporting the payment applications submitted by the EIB or another international institution.	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on the control report supporting the payment applications submitted by the EIB or another international institution. Governance	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on ~~the~~ a control report, which the EIB or other international institution shall provide supporting the payment applications submitted ~~the payment applications submitted by the EIB or another international institution.~~	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on a control report, which the EIB or other international institution shall provide supporting the payment applications submitted. Text Origin: Council Mandate
	Article 8(7)			
Y	188a	Performance	7. For the purpose of Article 31, for EAFRD expenditure, an additional performance report shall be provided, by 30 of June 2030, in accordance with paragraphs 3 and 4, covering the period until 31 December 2029.¹ 1. The text of this newly introduced paragraph 7 has been taken, for legal reasons, from Article 121 CAP SPR.	-a

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 9				
G 189	Article 9 Competent authority	Article 9 ~~Competent authority~~ Governance		G
Article 9(1), introductory part				
G 190	1. Member States shall designate an authority at ministerial level responsible for:	1. ~~Member States shall designate an authority at ministerial level responsible for:~~ Governance		G
Article 9(1), point (a)				
G 191	(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 8(2);	(a) ~~the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 8(2);~~ Governance		G
Article 9(1), point (b)				
G 192	(b) the accreditation of the coordinating body referred to in Article 8(4);	(b) ~~the accreditation of the coordinating body referred to in Article 8(4);~~ Governance		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 9(1), point (c)			
G	193 (c) the appointing of the certification body referred to in Article 11;	(c) ~~the appointing of the certification body referred to in Article 11;~~ Governance		G
	Article 9(1), point (d)			
G	194 (d) carrying out the tasks assigned to the competent authority under this Chapter.	(d) ~~carrying out the tasks assigned to the competent authority under this Chapter.~~ Governance		G
	Article 9(2)			
G	195 2. The competent authority shall, by way of a formal act, decide on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body on the basis of an examination of the accreditation criteria to be adopted by the Commission in accordance with point (a) of Article 10(1). The competent authority shall inform the Commission of accreditations	2. ~~The competent authority shall, by way of a formal act, decide on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body on the basis of an examination of the accreditation criteria to be adopted by the Commission in accordance with point (a) of Article 10(1). The competent authority shall inform the Commission of accreditations~~		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and withdrawals of accreditations without delay.	~~and withdrawals of accreditations without delay.~~ Governance		
Article 10				
Y	196 Article 10 Commission powers	Article 10 Commission powers Governance		Article 10 Y
Article 10(1), introductory part				
G	197 1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on: Governance	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 to ensure the sound operation of the system provided for in Article 8 , supplementing this Regulation with rules on:	1. G
Article 10(1), point (a)				
G	198 (a) the minimum conditions for the accreditation of the paying agencies referred to in Article 8(2) and of the coordinating bodies referred to in Article 8(4);	(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 8(2) and of the coordinating bodies referred to in Article 8(4); Governance		(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 8(2) and of the coordinating bodies referred to in Article 8(4); Text Origin: Commission Proposal G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 10(1), point(b)			
G	199 (b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities.	(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities. Governance	(b) the obligations of the paying agencies as regards public intervention, as well as ~~and~~ the rules ~~concerning~~ on the content of their management and control responsibilities.	(b) the obligations of the paying agencies as regards public intervention, as well as the rules on the content of their management and control responsibilities. Text Origin: Council Mandate
	Article 10(2), first subparagraph, introductory part			
Y	200 2. The Commission shall adopt implementing acts laying down rules on:	2. The Commission shall adopt implementing acts laying down rules on: Governance		
	Article 10(2), first subparagraph, point (a)			
Y	201 (a) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies, as well as the procedures for the supervision of the accreditation of paying agencies;	(a) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies, as well as the procedures for the supervision of the accreditation of paying agencies; Governance		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 10(2), first subparagraph, point (b)			
202	(b) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 8(3);	(b) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 8(3); Governance		(b)
	Article 10(2), first subparagraph, point (c)			
203	(c) the functioning of the coordinating body and the notification of information to the Commission as referred to in Article 8(4).	(c) the functioning of the coordinating body and the notification of information to the Commission as referred to in Article 8(4). Governance		(c)
	Article 10(2), second subparagraph			
204	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Governance		
	Article 10a			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	204a	<u>Article 10a</u> <u>Coordinating bodies</u> Governance		Article 10a Coordinating bodies Text Origin: EP Mandate
Article 10a(1), first subparagraph, introductory part				
G	204b	<u>Where more than one paying agency is accredited in a Member State, that Member State shall appoint a public coordinating body, to which it shall assign the following tasks:</u> Governance		1. Where more than one paying agency is accredited in a Member State, that Member State shall appoint a public coordinating body, to which it shall assign the following tasks:
Article 10a(1), point (a)				
Y	204c	<u>(a) to collate the documents, data and information to be provided to the Commission and to send that information to the Commission;</u> Performance		(a)
Article 10a(1), point (b)				
Y	204d	<u>to take or coordinate actions with a view to resolving any deficiencies of a common nature</u>		(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>and to keep the Commission informed thereof as well as of any follow-up;</u> Governance Performance		
	Article 10a(1), point (c)			
Y	204e	<u>(c) to ensure the harmonised application of Union rules.</u> Governance		(c)
	Article 10a(2), second subparagraph			
G	204f	<u>As regards the processing of the information of a financial character referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member State.</u> Governance		2.
	Article 10a(2), third subparagraph			
Y	204g	<u>The documents, data and information referred to in Article 8(3) and (3a) submitted by the paying agencies and to be</u>		1

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>provided by the coordinating body shall be covered by the scope of the certification body's opinion referred to in Article 11(1) and transmitted together with a management declaration covering the entirety of those documents.</u> Performance		
Article 11				
205	Article 11 Certification bodies	Article 11 Certification bodies Governance		Article 11 Certification bodies Text Origin: Commission Proposal
Article 11(1), first subparagraph				
206	1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure.	1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure. Governance		1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure. Text Origin: EP Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 11(1), first subparagraph a			
206a		<u>However, a Member State that designates more than one certification body shall also appoint a public certification body at the national level to be responsible for coordination.</u> Governance		1. However, a Member State that designates more than one certification body may also appoint a public certification body at the national level to be responsible for coordination.
	Article 11(1), second subparagraph, introductory part			
207	For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether:	For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether: Governance		For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether: Text Origin: EP Mandate
	Article 11(1), second subparagraph, point (a)			
208	(a) the accounts give a true and fair view;	(a) the accounts give a true and fair view; Governance		(a) the accounts give a true and fair view; Text Origin: EP Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 11(1), second subparagraph, point (b)			
G	209 (b) the Member States' governance systems put in place function properly;	(b) the Member States' governance systems put in place function properly; Governance		(b) the Member States' governance systems put in place function properly; Text Origin: EP Mandate
	Article 11(1), second subparagraph, point (c)			
Y	210 (c) the performance reporting on output indicators for the purposes of the annual performance clearance referred to in Article 52 and the performance reporting on result indicators for the multiannual performance monitoring referred to in Article 115 of Regulation (EU) .../... [CAP Strategic Plan Regulation], demonstrating that Article 35 of this Regulation is complied with, is correct	(c) the performance reporting- ~~on output indicators-~~ for the- ~~purposes~~ <u>purpose</u> of the annual performance ~~clearance~~ <u>monitoring</u> referred to in Article- ~~52~~ <u>38a</u> and the ~~performance reporting on result indicators for the~~ multiannual performance ~~monitoring~~ <u>review</u> referred to in Article ~~115~~ <u>121</u> of Regulation (EU) .../... [CAP Strategic Plan Regulation], <u>reflecting the operations carried out and the progress made towards the achievement of the objectives, as set out in the CAP National Strategic Plan</u> ~~demonstrating that Article 35 of this Regulation is complied with,~~ is correct; Performance		(c)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 11(1), second subparagraph, point(d)			
Y	211	(d) the expenditure for the measures laid down in Regulation (EU) No 1308/2013 for which reimbursement has been requested from the Commission is legal and regular. ; (d) the expenditure for the measures laid down in <u>Regulations (EU) .../... /CAP Strategic Plan Regulation</u>, (EU) No 1308/2013, <u>(EU) No 228/2013, (EU) No 229/2013 and (EU) No 1144/2014</u> for which reimbursement has been requested from the Commission is legal and regular. ~~;~~ <u>and demonstrates that Article 35 of this Regulation is complied with.</u> Performance	(d) the expenditure for the measures laid down in Regulation (EU) No 1308/2013, Regulation (EU) No 228/2013, Regulation (EU) No 229/2013 and Regulation (EU) 1144/2014 for which reimbursement has been requested from the Commission is legal and regular.;	(d)
	Article 11(1), third subparagraph			
G	212	That opinion shall also state whether the examination calls into question the assertions made in the management declaration referred to in point(c) of Article 8(3). Governance		That opinion shall also state whether the examination calls into question the assertions made in the management declaration referred to in point(c) of Article 8(3). Text Origin: EP Mandate
	Article 11(1), fourth subparagraph			
G	213	Where support is provided through a financial instrument which is	Where support is provided through a financial instrument which is	Where support is provided through a financial instrument which is

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions.	implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions. Governance	implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions. Those institutions shall provide the annual audit report to the Member States.	implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions. Those institutions shall provide the annual audit report to the Member States. <i>Text Origin: Council Mandate</i>
Article 11(2)				
214	2. The certification body shall have the necessary technical expertise. It shall be operationally independent from the paying agency and the coordinating body concerned as well as from the authority which has accredited that agency and the bodies responsible for the implementation and the monitoring of the CAP.	2. The certification body shall have the necessary technical expertise, <u>in terms of both financial management and also related to assessing the achievement of the intended aims of the interventions. All data and information used to enable certifying bodies to provide assurance that targets are being met, as well as those underlying the assumptions made, shall be made available transparently.</u> It shall be operationally independent from the paying agency and the coordinating body concerned as well as from the authority which has accredited that agency and the bodies responsible for the		2. Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		implementation and the monitoring of the CAP. Governance Performance		
Article 11(3), first subparagraph				
215	3. The Commission shall adopt implementing acts laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies.	3. ~~The Commission shall adopt implementing acts laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies.~~ Governance		3.
Article 11(3), second subparagraph, introductory part				
216	The implementing acts shall also set out:	~~The implementing acts shall also set out:~~ Governance		
Article 11(3), second subparagraph, point (a)				
217	(a) the audit principles on which the opinions of the certification	(a) ~~the audit principles on which the opinions of the certification~~		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required;	~~bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required;~~ Governance		
	Article 11(3), second subparagraph, point (b)			
Y	218 (b) the audit methods to be used, by the certification bodies, having regard to international standards on auditing, to deliver their opinions.	(b) ~~the audit methods to be used, by the certification bodies, having regard to international standards on auditing, to deliver their opinions.~~ Governance		(b)
	Article 11(3), third subparagraph			
Y	219 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	~~Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).~~ Governance		
	Article 11(3a)			
G	219a	<u>3a. Once Member States' competent authorities have appointed the certification bodies</u>		3a.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>referred to in this Article and have informed the Commission thereof, the Commission shall present a comprehensive list of all such bodies to the European Parliament, no later than one year after ... [the date of application of this Regulation] and a second time no later than four years thereafter.</u> Governance		
TITLE III				
220	TITLE III Financial management of the Funds	TITLE III Financial management of the Funds		TITLE III Financial management of the Funds Text Origin: Commission Proposal
TITLE III, CHAPTER I				
221	CHAPTER I EAGF	CHAPTER I EAGF		CHAPTER I EAGF Text Origin: Commission Proposal
TITLE III, CHAPTER I, Section 1				
222				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Section 1 Budget discipline	Section 1 Budget discipline		Section 1 Budget discipline Text Origin: Commission Proposal
Article 12				
223	Article 12 Budget ceiling	Article 12 Budget ceiling Financial management		Article 12 Budget ceiling Text Origin: Commission Proposal
Article 12(1)				
224	1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom)[COM(2018) 322 final].	1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom) [COM(2018) 322 final] <u>that set individual limits for the Member States.</u> Financial management		1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom)[COM(2018) 322 final]. Text Origin: Commission Proposal
Article 12(2)				
225	2. In the event that Union law provides for sums to be deducted from or added to the amounts referred to in paragraph 1, the Commission shall adopt	2. In the event that Union law provides for sums to be deducted from or added to the amounts referred to in paragraph 1, the Commission shall adopt		2. In the event that Union law provides for sums to be deducted from or added to the amounts referred to in paragraph 1, the Commission shall adopt

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	implementing acts without applying the procedure referred to in Article 101, setting the net balance available for EAGF expenditure on the basis of the data referred to in Union law.	implementing acts without applying the procedure referred to in Article 101, setting the net balance available for EAGF expenditure on the basis of the data referred to in Union law.		implementing acts without applying the procedure referred to in Article 101, setting the net balance available for EAGF expenditure on the basis of the data referred to in Union law. Text Origin: Commission Proposal
	Article 12a			
Y	225a	<u>Article 12a</u> <u>Commission powers</u> Governance		Article 12a
	Article 12a(1), introductory part			
G	225b	<u>1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:</u> Governance		1.
	Article 12a(1), point (a)			
G	225c	<u>(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 9(2)</u>		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>and of the coordinating bodies referred to in Article 10(4);</u> Governance		
	Article 12a(1), point (b)			
G	225d	<u>(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities;</u> Governance		(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities; Text Origin: EP Mandate
	Article 12a(1), point (c)			
Y	225e	<u>(c) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies and for the appointment, and revocation thereof, of certification bodies, as well as the procedures for the supervision of the accreditation of paying agencies, taking into account the principle of proportionality;</u> Governance		(c)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 12a(1), point (d)				
y	225f	<u>(d) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 9(3);</u> Governance		(d)
Article 12a(1), point (e)				
y	225g	<u>(e) the functioning of the coordinating body and the notification of information to the Commission under Article 10(4).</u> Governance		(e)
Article 12a(2), first subparagraph				
y	225h	<u>2. The Commission shall adopt delegated acts in accordance with Article 100 supplementing this Regulation by laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn</u>		2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>up by those bodies.</u> Governance		
	Article 12a(3), introductory part			
Y	225i	<u>Those delegated acts shall also set out:</u> Governance		3.
	Article 12a(3), point (a)			
Y	225j	<u>(a) the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required; and</u> Governance		(a)
	Article 12a(3), point (b)			
Y	225k	<u>(b) the audit methods to be used, by the certification bodies, having regard to international standards on auditing, to deliver their opinions, which may include the possibility of monitoring paying agencies' on-the-spot checks.</u>		(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance		
Article 13				
226	Article 13 Compliance with the ceiling	Article 13 Compliance with the ceiling Financial management		Article 13 Compliance with the ceiling Text Origin: Commission Proposal
Article 13(1)				
227	1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments.	1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments. Financial management		1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments. Text Origin: Commission Proposal
Article 13(2)				
228	2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation],	2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation],		2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation],

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro.	corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro. Financial management		corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro. Text Origin: Commission Proposal
Article 14				
229	Article 14 Agricultural reserve	Article 14 Agricultural reserve	Article 14 Agricultural reserve ¹ 1. Following CLS comments in the Ad-hoc WP on the MFF, a reference to Art 322 of TFEU will be added as a legal basis for this Article.	Article 14
Article 14(1), first subparagraph				
230	1. A reserve intended to provide additional support for the agricultural sector for the purpose of market management or stabilisation or in the case of crises affecting the agricultural production or distribution (“the agricultural reserve”) shall be established at the beginning of each year in the EAGF.	1. <u>An EU agricultural crisis reserve (‘the reserve’) shall be established in the budget of the CAP</u> ~~intended~~ to provide additional support for the agricultural sector for the purpose of market management or stabilisation <u>and to respond promptly</u> ~~or~~ in the case of crises affecting the agricultural production or distribution ~~(‘the agricultural reserve’) shall be established at the beginning of each year in the EAGF.~~		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 14(1), second subparagraph				
231	Appropriations for the agricultural reserve shall be entered directly in the Union's budget.	<u>The</u> appropriations for the ~~agricultural~~ reserve shall be entered directly in the Union's budget; <u>and deployed, in the financial year or years for which additional support is required, in order to fund the following measures:</u>		
Article 14(1), second subparagraph, point (a)				
231a		<u>(a) measures to stabilise agricultural markets under Articles 8 to 21 of Regulation (EU) No 1308/2013;</u>		
Article 14(1), second subparagraph, point (b)				
231b		<u>(b) exceptional measures under Chapter I, Part V of Regulation (EU) No 1308/2013;</u>		
Article 14(1), second subparagraph, point (c)				
231c		<u>(c) measures to complement the income stabilisation tools referred to in Article 70 of Regulation</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>(EU) .../... [CAP Strategic Plans Regulation] in the event of market crises occurring with a frequency higher than a predefined sector-specific threshold.</u>		
Article 14(1), third subparagraph				
232	Funds from the agricultural reserve shall be made available for measures under Articles 8 to 21 and 219, 220, and 221 of Regulation (EU) No 1308/2013 for the year or years for which the additional support is required.	~~Funds from the agricultural reserve shall be made available for measures under Articles 8 to 21 and 219, 220, and 221 of Regulation (EU) No 1308/2013 for the year or years for which the additional support is required~~ <u>The Commission is empowered to adopt delegated acts in accordance with Article 100 in order to supplement this Article by defining the sector-specific thresholds required to trigger the measures to complement the income stabilisation tools as referred to in point (c) of the second subparagraph of this paragraph.</u>		
Article 14(2), first subparagraph				
233	2. The amount of the agricultural reserve shall be at least EUR 400 million in current prices at the	2. ~~The~~ <u>An initial</u> amount of ~~the agricultural reserve~~ <u>EUR 400 million in current prices</u> shall be	2. The amount of the agricultural reserve shall be at least EUR 400 EUR 450 million in current prices	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	beginning of each year of the period 2021-2027. The Commission may adjust the amount of the agricultural reserve during the year when appropriate in view of market developments or perspectives in the current or following year and taking into account available appropriations under the EAGF.	~~at least EUR 400 million in current prices set up in 2021 in addition to the EAGF and EAFRD budgets.~~ At the beginning of each year of the period 2021-2027. ~~The Commission may adjust the~~, <u>the amount of the EU agricultural crisis reserve shall be at least equal to the initial amount allocated in 2021, with the potential for increases over that period up to a ceiling of EUR 1 500 000 000 in current prices, without prejudice to the relevant decisions taken by the budgetary authority.</u> <u>The amount of the EU of the</u> agricultural <u>crisis</u> reserve <u>shall be adjusted through the annual budgetary procedure or</u> during the year when appropriate in view of ~~market~~ <u>crisis</u> developments or perspectives ~~in~~ <u>concerning</u> the current or following ~~year~~ <u>years</u> and taking into account available <u>revenues assigned to the EAGF or margins available</u> ~~appropriations~~ under the EAGF <u>sub-ceiling</u>.	at the beginning of each year of the period ~~2021~~ 2023 -2027. The Commission may adjust the amount of the agricultural reserve during the year when appropriate in view of market developments or perspectives in the current or following year and taking into account available appropriations under the EAGF.	
Article 14(2), second subparagraph a				
233a				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>In the event that such available appropriations are not sufficient, financial discipline may be used to fund the reserve up to the initial amount referred to in the first subparagraph.</i></u>		
Article 14(2), second subparagraph				
234	By way of derogation from point (d) of Article 12(2) of the Financial Regulation, non-committed appropriations of the agricultural reserve shall be carried over without time limitation to finance the agricultural reserve in the following financial years.	By way of derogation from point (d) of Article 12(2) of the Financial Regulation, non-committed appropriations of the ~~agricultural~~ reserve shall be carried over without time limitation to finance the ~~agricultural~~ reserve in the following financial years.	By way of derogation from point (d) of Article 12(2) of the Financial Regulation, non-committed appropriations of the agricultural reserve shall be carried over ~~without time limitation~~ to finance the agricultural reserve in the following financial years until 2027 .	
Article 14(2), third subparagraph				
235	Moreover, by derogation from point (d) of Article 12(2) of the Financial Regulation, the total unused amount of the crisis reserve available at the end of year 2020 shall be carried over to the year 2021 without being returned to the budgetary lines which cover the actions referred to in point (c) of Article 5(2) and made available for the financing of the agricultural	~~Moreover, by derogation from point (d) of Article 12(2) of the Financial Regulation, the total unused amount of the crisis reserve available at the end of year 2020 shall be carried over to the year 2021 without being returned to the budgetary lines which cover the actions referred to in point (c) of Article 5(2) and made available for the financing of the agricultural~~	Moreover, by derogation from point (d) of Article 12(2) of the Financial Regulation, the total unused amount of the crisis reserve available at the end of year ~~2020~~ 2022 shall be carried over to the year ~~2021~~ 2023 without being returned to the budgetary lines which cover the actions referred to in point (c) of Article 5(2) and made available for the financing of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	reserve.	~~reserve.~~	the agricultural reserve.	
Article 14(2), third subparagraph a				
235a			In case the agricultural reserve is used, it will be refilled using existing revenue assigned to the EAGF, margins available under the EAGF sub-ceiling or, as a last resort, by the financial discipline mechanism.	
Article 15				
G 236	Article 15 Financial discipline	Article 15 Financial discipline Financial management		Article 15 Financial discipline Text Origin: Commission Proposal
Article 15(1), first subparagraph				
Y 237	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation and Union financial contribution to the specific measures referred to in point (f) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation ~~and Union financial contribution to the specific measures referred to in point (f) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No~~	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation and Union financial contribution to the specific measures referred to in point (f)(e) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No	1. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	229/2013, ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded.	~~229/2013~~ , ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded. Financial management	229/2013, ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded.	
Article 15(1), first subparagraph a				
237a			The adjustment rate shall apply to payments to be granted to farmers for the interventions and specific measures referred to in the first subparagraph exceeding EUR 2 000 for the corresponding calendar year. For the purpose of this subparagraph, Article 15(2a) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] shall apply mutatis mutandis.	1. Financial management
Article 15(1), first subparagraph a				
237b		<u>The adjustment rate determined in accordance with this Article shall only apply to direct payments in excess of EUR 2 000 to be granted to beneficiaries in the</u>		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>corresponding calendar year.</u> Financial management		
Article 15(1), second subparagraph				
238	The Commission shall, by 30 June of the calendar year in respect of which the adjustment rate applies, adopt implementing acts fixing the adjustment rate. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	The Commission shall, by 30 June of the calendar year in respect of which the adjustment rate applies, adopt implementing acts fixing the adjustment rate. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).		The Commission shall, by 30 June of the calendar year in respect of which the adjustment rate applies, adopt implementing acts fixing the adjustment rate. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Text Origin: Commission Proposal
Article 15(2)				
239	2. Until 1 December of the calendar year in respect of which the adjustment rate applies, the Commission may, on the basis of new information, adopt implementing acts adapting the adjustment rate set in accordance with paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	2. Until 1 December of the calendar year in respect of which the adjustment rate applies, the Commission may, on the basis of new information, adopt implementing acts adapting the adjustment rate set in accordance with paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).		2. Until 1 December of the calendar year in respect of which the adjustment rate applies, the Commission may, on the basis of new information, adopt implementing acts adapting the adjustment rate set in accordance with paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Article 15(3), first subparagraph				
240	3. Where financial discipline has been applied, the appropriations carried over in accordance with point (d) of Article 12(2) of the Financial Regulation shall be used to finance expenditure under point (c) of Article 5(2) of this Regulation, to the extent necessary to avoid the repeated application of financial discipline.	3. Where financial discipline has been applied, the appropriations carried over in accordance with point (d) of Article 12(2) of the Financial Regulation shall be used to finance expenditure under point (c) of Article 5(2) of this Regulation, to the extent necessary to avoid the repeated application of financial discipline.		3. Where financial discipline has been applied, the appropriations carried over in accordance with point (d) of Article 12(2) of the Financial Regulation shall be used to finance expenditure under point (c) of Article 5(2) of this Regulation, to the extent necessary to avoid the repeated application of financial discipline. Text Origin: Commission Proposal
Article 15(3), second subparagraph				
241	Where appropriations to be carried-over as referred to in the first subparagraph remain available, the Commission may, adopt implementing acts setting out per Member State the amounts of non-committed appropriations to be reimbursed to final beneficiaries unless the overall amount of non-committed appropriations available for reimbursement represents less	Where appropriations to be carried-over as referred to in the first subparagraph remain available, the Commission may, adopt implementing acts setting out per Member State the amounts of non-committed appropriations to be reimbursed to final beneficiaries unless the overall amount of non-committed appropriations available for reimbursement represents less		Where appropriations to be carried-over as referred to in the first subparagraph remain available, the Commission may, adopt implementing acts setting out per Member State the amounts of non-committed appropriations to be reimbursed to final beneficiaries unless the overall amount of non-committed appropriations available for reimbursement represents less

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	than 0,2% of the annual ceiling for EAGF expenditure.	than 0,2% of the annual ceiling for EAGF expenditure.		than 0,2% of the annual ceiling for EAGF expenditure. Text Origin: Commission Proposal
Article 15(3), third subparagraph				
242	Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).		Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Text Origin: Commission Proposal
Article 15(4), first subparagraph				
243	4. The amounts set by the Commission in accordance with the second subparagraph of paragraph 3 shall be reimbursed to final beneficiaries by Member States in accordance with objective and non-discriminatory criteria. Member States may apply a minimum threshold of amounts of reimbursement per final beneficiary.	4. The amounts set by the Commission in accordance with the second subparagraph of paragraph 3 shall be reimbursed to final beneficiaries by Member States in accordance with objective and non-discriminatory criteria. Member States may apply a minimum threshold of amounts of reimbursement per final beneficiary.		4. The amounts set by the Commission in accordance with the second subparagraph of paragraph 3 shall be reimbursed to final beneficiaries by Member States in accordance with objective and non-discriminatory criteria. Member States may apply a minimum threshold of amounts of reimbursement per final beneficiary. Text Origin: Commission Proposal
Article 15(4), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
244	The reimbursement referred to in the first subparagraph shall only apply to final beneficiaries in those Member States where financial discipline applied in the preceding financial year.	The reimbursement referred to in the first subparagraph shall only apply to final beneficiaries in those Member States where financial discipline applied in the preceding financial year.		The reimbursement referred to in the first subparagraph shall only apply to final beneficiaries in those Member States where financial discipline applied in the preceding financial year. Text Origin: Commission Proposal
Article 15(5)				
245	5. As a result of the gradual introduction of direct payments interventions provided for in Article 140(2) of Regulation.../... [phasing in CAP Strategic Plan], financial discipline shall apply to Croatia from 1 January 2022.	5. As a result of the gradual introduction of direct payments interventions provided for in Article 140(2) of Regulation.../... [phasing in CAP Strategic Plan], financial discipline shall apply to Croatia from 1 January 2022.	5. As a result of the gradual introduction of direct payments interventions provided for in Article ~~140(2)~~ ¹⁷ of Regulation.../... [phasing in CAP Strategic Plan] (EU) No 1307/2013, financial discipline shall apply to Croatia from 1 January 2022:-	5. Financial management
Article 15(6)				
246	6. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules for calculating the financial discipline to be applied by Member States to farmers.	6. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules for calculating the financial discipline to be applied by Member States to farmers.	6. The Commission is empowered to adopt delegated acts in accordance with Article 100, which are necessary in order to ensure a coherent application of the financial discipline in the Member States , supplementing this Regulation with rules for calculating the financial discipline	6. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			to be applied by Member States to farmers.	
Article 16				
247	Article 16 Budget discipline procedure	Article 16 Budget discipline procedure		Article 16 Budget discipline procedure Financial management Text Origin: Commission Proposal
Article 16(1)				
248	1. Where, on drawing up the draft budget for financial year N, there appears to be a risk that the amount referred to in Article 12 for financial year N will be exceeded, the Commission shall propose to the European Parliament and to the Council or to the Council, the measures necessary to ensure compliance with that amount.	1. Where, on drawing up the draft budget for financial year N, there appears to be a risk that the amount referred to in Article 12 for financial year N will be exceeded, the Commission shall propose to the European Parliament and to the Council or to the Council, the measures necessary to ensure compliance with that amount.		1. Where, on drawing up the draft budget for financial year N, there appears to be a risk that the amount referred to in Article 12 for financial year N will be exceeded, the Commission shall propose to the European Parliament and to the Council or to the Council, the measures necessary to ensure compliance with that amount. Text Origin: Commission Proposal
Article 16(2)				
249	2. If at any time the Commission	2. If at any time the Commission		2. If at any time the Commission

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	considers that there is a risk that the amount referred to in Article 12 will be exceeded and that it cannot take adequate measures to remedy the situation, it shall propose other measures to ensure compliance with that amount. Those measures are adopted by the Council where the legal basis of the relevant measure is Article 43(3) of the Treaty or by the European Parliament and the Council where the legal basis of the relevant measure is Article 43(2) of the Treaty.	considers that there is a risk that the amount referred to in Article 12 will be exceeded and that it cannot take adequate measures to remedy the situation, it shall propose other measures to ensure compliance with that amount. Those measures are adopted by the Council where the legal basis of the relevant measure is Article 43(3) of the Treaty or by the European Parliament and the Council where the legal basis of the relevant measure is Article 43(2) of the Treaty.		considers that there is a risk that the amount referred to in Article 12 will be exceeded and that it cannot take adequate measures to remedy the situation, it shall propose other measures to ensure compliance with that amount. Those measures are adopted by the Council where the legal basis of the relevant measure is Article 43(3) of the Treaty or by the European Parliament and the Council where the legal basis of the relevant measure is Article 43(2) of the Treaty. Text Origin: Commission Proposal
Article 16(3), first subparagraph, introductory part				
250	3. Where, at the end of financial year N, reimbursement requests from the Member States exceed or are likely to exceed the amount referred to in Article 12, the Commission shall:	3. Where, at the end of financial year N, reimbursement requests from the Member States exceed or are likely to exceed the amount referred to in Article 12, the Commission shall:		3. Where, at the end of financial year N, reimbursement requests from the Member States exceed or are likely to exceed the amount referred to in Article 12, the Commission shall: Text Origin: Commission Proposal
Article 16(3), first subparagraph, point (a)				
251				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(a) consider the requests presented by Member States pro rata subject to the budget available, and adopt implementing acts setting provisionally the amount of the payments for the month concerned;	(a) consider the requests presented by Member States pro rata subject to the budget available, and adopt implementing acts setting provisionally the amount of the payments for the month concerned;		(a) consider the requests presented by Member States pro rata subject to the budget available, and adopt implementing acts setting provisionally the amount of the payments for the month concerned; Text Origin: Commission Proposal
Article 16(3), first subparagraph, point (b)				
252	(b) determine, for all Member States, on or before 28 February of financial year N + 1, their situation with regard to Union financing for the financial year N;	(b) determine, for all Member States, on or before 28 February of financial year N + 1, their situation with regard to Union financing for the financial year N;		(b) determine, for all Member States, on or before 28 February of financial year N + 1, their situation with regard to Union financing for the financial year N; Text Origin: Commission Proposal
Article 16(3), first subparagraph, point (c)				
253	(c) adopt implementing acts setting the total amount of Union financing broken down by Member State, on the basis of a single rate of Union financing, subject to the budget which was available for the monthly payments;	(c) adopt implementing acts setting the total amount of Union financing broken down by Member State, on the basis of a single rate of Union financing, subject to the budget which was available for the monthly payments;		(c) adopt implementing acts setting the total amount of Union financing broken down by Member State, on the basis of a single rate of Union financing, subject to the budget which was available for the monthly payments; Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 16(3), first subparagraph, point (d)				
254	(d) effect, at the latest when the monthly payments are made for March of year N+1, any compensation to be carried out with respect to Member States.	(d) effect, at the latest when the monthly payments are made for March of year N+1, any compensation to be carried out with respect to Member States.		(d) effect, at the latest when the monthly payments are made for March of year N+1, any compensation to be carried out with respect to Member States. Text Origin: Commission Proposal
Article 16(3), second subparagraph				
255	The implementing acts provided for in points (a) and (c) of the first subparagraph shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	The implementing acts provided for in points (a) and (c) of the first subparagraph shall be adopted in accordance with the advisory procedure referred to in Article 101(2).		The implementing acts provided for in points (a) and (c) of the first subparagraph shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Text Origin: Commission Proposal
Article 17				
256	Article 17 Early-warning and monitoring system	Article 17 Early-warning and monitoring system		Article 17 Early-warning and monitoring system Financial management Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 17, first paragraph				
257	In order to ensure that the budget ceiling referred to in Article 12 is not exceeded, the Commission shall implement a monthly early-warning and monitoring system in respect of EAGF expenditure.	In order to ensure that the budget ceiling referred to in Article 12 is not exceeded, the Commission shall implement a monthly early-warning and monitoring system in respect of EAGF expenditure.		In order to ensure that the budget ceiling referred to in Article 12 is not exceeded, the Commission shall implement a monthly early-warning and monitoring system in respect of EAGF expenditure. Text Origin: Commission Proposal
Article 17, second paragraph				
258	To that end, at the beginning of each financial year, the Commission shall determine monthly expenditure profiles based, where appropriate, on average monthly expenditure during the previous three years.	To that end, at the beginning of each financial year, the Commission shall determine monthly expenditure profiles based, where appropriate, on average monthly expenditure during the previous three years.		To that end, at the beginning of each financial year, the Commission shall determine monthly expenditure profiles based, where appropriate, on average monthly expenditure during the previous three years. Text Origin: Commission Proposal
Article 17, third paragraph				
259	The Commission shall periodically present a report to the European Parliament and to the Council in which the development of expenditure effected in relation to the profiles is examined and which	The Commission shall periodically present a report to the European Parliament and to the Council in which the development of expenditure effected in relation to the profiles is examined and which		The Commission shall periodically present a report to the European Parliament and to the Council in which the development of expenditure effected in relation to the profiles is examined and which

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	contains an assessment of the forecasted implementation for the current financial year.	contains an assessment of the forecasted implementation for the current financial year.		contains an assessment of the forecasted implementation for the current financial year. Text Origin: Commission Proposal
TITLE III, CHAPTER I, Section 2				
260	Section 2 Financing of expenditure	Section 2 Financing of expenditure		Section 2 Financing of expenditure Text Origin: Commission Proposal
Article 18				
261	Article 18 Monthly payments	Article 18 Monthly payments		Article 18 Monthly payments Financial management Text Origin: Commission Proposal
Article 18(1)				
262	1. The appropriations necessary to finance the expenditure referred to in Article 5(2) shall be made available to Member States by the Commission in the form of monthly payments, on the basis of	1. The appropriations necessary to finance the expenditure referred to in Article 5(2) shall be made available to Member States by the Commission in the form of monthly payments, on the basis of		1. The appropriations necessary to finance the expenditure referred to in Article 5(2) shall be made available to Member States by the Commission in the form of monthly payments, on the basis of

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the expenditure effected by the accredited paying agencies during a reference period.	the expenditure effected by the accredited paying agencies during a reference period.		the expenditure effected by the accredited paying agencies during a reference period. Text Origin: Commission Proposal
Article 18(2)				
263	2. Until the Commission transfers the monthly payments, the resources required to undertake expenditure shall be mobilised by the Member States according to the needs of their accredited paying agencies.	2. Until the Commission transfers the monthly payments, the resources required to undertake expenditure shall be mobilised by the Member States according to the needs of their accredited paying agencies.		2. Until the Commission transfers the monthly payments, the resources required to undertake expenditure shall be mobilised by the Member States according to the needs of their accredited paying agencies. Text Origin: Commission Proposal
Article 19				
264	Article 19 Procedure for monthly payments	Article 19 Procedure for monthly payments Financial management		Article 19 Procedure for monthly payments Financial management Text Origin: Commission Proposal
Article 19(1)				
265	1. Without prejudice to Articles	1. Without prejudice to Articles		1. Without prejudice to Articles

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	51, 52 and 53, monthly payments shall be made by the Commission for expenditure effected by accredited paying agencies during the reference month.	51, 52 and 53, monthly payments shall be made by the Commission for expenditure effected by accredited paying agencies during the reference month.		51, 52 and 53, monthly payments shall be made by the Commission for expenditure effected by accredited paying agencies during the reference month. Text Origin: Commission Proposal
Article 19(2)				
266	2. Monthly payments shall be made to each Member State on or before the third working day of the second month following that in which the expenditure is effected, taking account of the reductions or suspensions applied under Articles 37 to 40 or any other corrections. Expenditure effected by Member States between 1 and 15 October shall count as having been made in the month of October. Expenditure effected between 16 and 31 October shall count as having been made in the month of November.	2. Monthly payments shall be made to each Member State on or before the third working day of the second month following that in which the expenditure is effected, taking account of the reductions or suspensions applied under Articles 37 to 40 or any other corrections. Expenditure effected by Member States between 1 and 15 October shall count as having been made in the month of October. Expenditure effected between 16 and 31 October shall count as having been made in the month of November.		2. Monthly payments shall be made to each Member State on or before the third working day of the second month following that in which the expenditure is effected, taking account of the reductions or suspensions applied under Articles 37 to 40 or any other corrections. Expenditure effected by Member States between 1 and 15 October shall count as having been made in the month of October. Expenditure effected between 16 and 31 October shall count as having been made in the month of November. Text Origin: Commission Proposal
Article 19(3)				
267	3. The Commission shall adopt	3. The Commission shall adopt		3. The Commission shall adopt

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	implementing acts determining the monthly payments which it makes on the basis of a declaration of expenditure from the Member States and the information supplied in accordance with Article 88(1).	implementing acts determining the monthly payments which it makes on the basis of a declaration of expenditure from the Member States and the information supplied in accordance with Article 88(1).		implementing acts determining the monthly payments which it makes on the basis of a declaration of expenditure from the Member States and the information supplied in accordance with Article 88(1). Text Origin: Commission Proposal
Article 19(4)				
268	4. The Commission shall inform the Member State forthwith of any overrun of financial ceilings by the Member State.	4. The Commission shall inform the Member State forthwith of any overrun of financial ceilings by the Member State.		4. The Commission shall inform the Member State forthwith of any overrun of financial ceilings by the Member State. Text Origin: Commission Proposal
Article 19(5)				
269	5. The Commission shall adopt the implementing acts determining the monthly payments referred to in paragraph 3 without applying the procedure referred to in Article 101.	5. The Commission shall adopt the implementing acts determining the monthly payments referred to in paragraph 3 without applying the procedure referred to in Article 101.		5. The Commission shall adopt the implementing acts determining the monthly payments referred to in paragraph 3 without applying the procedure referred to in Article 101. Text Origin: Commission Proposal
Article 19(6)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
270	6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, without applying the procedure referred to in Article 101.	6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, ~~without~~ applying the procedure referred to in Article 101. Financial management		6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, without applying the procedure referred to in Article 101. Text Origin: Commission Proposal
Article 20				
271	Article 20 Administrative and personnel costs	Article 20 Administrative and personnel costs		Article 20 Administrative and personnel costs Financial management Text Origin: Commission Proposal
Article 20, first paragraph				
272	Expenditure relating to administrative and personnel costs effected by Member States and by beneficiaries of aid from the EAGF shall not be borne by the Fund.	Expenditure relating to administrative and personnel costs effected by Member States and by beneficiaries of aid from the EAGF shall not be borne by the Fund.		Expenditure relating to administrative and personnel costs effected by Member States and by beneficiaries of aid from the EAGF shall not be borne by the Fund. Text Origin: Commission Proposal
Article 21				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G 273	Article 21 Public intervention expenditure	Article 21 Public intervention expenditure		Article 21 Public intervention expenditure Financial management Text Origin: Commission Proposal
Article 21(1)				
274	1. Where, within the framework of the common organisation of the markets, a sum per unit is not determined in respect of a public intervention, the EAGF shall finance the measure concerned on the basis of uniform standard amounts, in particular as regards funds originating in the Member States used for buying-in products, for material operations arising from storage and, where appropriate, for the processing of products eligible for intervention, as referred to in Article 11 of Regulation (EU) No 1308/2013.	1. Where, within the framework of the common organisation of the markets, a sum per unit is not determined in respect of a public intervention, the EAGF shall finance the measure concerned on the basis of uniform standard amounts, in particular as regards funds originating in the Member States used for buying-in products, for material operations arising from storage and, where appropriate, for the processing of products eligible for intervention, as referred to in Article 11 of Regulation (EU) No 1308/2013.		1. Where, within the framework of the common organisation of the markets, a sum per unit is not determined in respect of a public intervention, the EAGF shall finance the measure concerned on the basis of uniform standard amounts, in particular as regards funds originating in the Member States used for buying-in products, for material operations arising from storage and, where appropriate, for the processing of products eligible for intervention, as referred to in Article 11 of Regulation (EU) No 1308/2013. Text Origin: Commission Proposal
Article 21(2), introductory part				
Y 275				Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 to ensure the funding by the EAGF of the public intervention expenditure , supplementing this Regulation with rules on:	2. Financial management
Article 21(2), point (a)				
276	(a) the type of measures eligible for Union financing and the reimbursement conditions;	(a) the type of measures eligible for Union financing and the reimbursement conditions;		(a) the type of measures eligible for Union financing and the reimbursement conditions; Text Origin: Commission Proposal
Article 21(2), point (b)				
277	(b) the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation.	(b) the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation.		(b) the eligibility conditions and calculation methods based on the information actually observed by the paying agencies or based on flat-rates determined by the Commission, or based on flat-rate or non-flat-rate amounts provided for by the sectoral agricultural legislation. Text Origin: Commission Proposal
Article 21(3)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y 278	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of loss or deterioration of products under the public intervention, and the determination of the amounts to be financed.	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of loss or deterioration of products under the public intervention, and the determination of the amounts to be financed.	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, which are necessary to ensure the proper management of the appropriations entered in the Union's budget for the EAGF , supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of loss or deterioration of products under the public intervention, and– the determination of the amounts to be financed.	3. Financial management
Article 21(4)				
279	4. The Commission shall adopt implementing acts, fixing the amounts referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	4. The Commission shall adopt implementing acts, fixing the amounts referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).		4. The Commission shall adopt implementing acts, fixing the amounts referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Text Origin: Commission Proposal
Article 22				
G 280				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 22 Acquisition of satellite data	Article 22 Acquisition of satellite data Financial management		Article 22 Acquisition of satellite data Text Origin: Commission Proposal
Article 22, first paragraph				
281	The list of satellite data required for the area monitoring system referred to in point (c) of Article 64(1) shall be agreed by the Commission and the Member States in accordance with the specification prepared by each Member State.	The list of satellite data required for the area monitoring system referred to in point (c) of Article 64(1) shall be agreed by the Commission and the Member States in accordance with the specification prepared by each Member State.		The list of satellite data required for the area monitoring system referred to in point (c) of Article 64(1) shall be agreed by the Commission and the Member States in accordance with the specification prepared by each Member State. Text Origin: Commission Proposal
Article 22, second paragraph				
282	In accordance with point (b) of Article 7, the Commission shall supply that satellite data free of charge to the authorities competent for the area monitoring system or to suppliers of services authorised by those bodies to represent them.	In accordance with point (b) of Article 7, the Commission shall supply that satellite data free of charge to the authorities competent for the area monitoring <u>and control</u> system or to suppliers of services authorised by those bodies to represent them. Financial management		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 22, third paragraph				
G	283	The Commission shall remain the owner of the satellite data and shall recover it on completion of the work. Financial management	The Commission shall remain the owner of the satellite data and shall recover it on completion of the work.	The Commission shall remain the owner of the satellite data. Text Origin: Council Mandate
Article 22, fourth paragraph				
Y	284	The Commission may entrust specialised entities to carry out tasks relating to techniques or working methods in connection with the area monitoring system referred to in point (c) of Article 64(1). Financial management		
Article 23				
G	285	Article 23 Monitoring of agricultural resources Financial management		Article 23 Monitoring of agricultural resources Text Origin: Commission Proposal
Article 23, first paragraph, introductory part				
G	286			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to:	The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to:		The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to: Financial management
Article 23, first paragraph, point (a)				
287	(a) manage Union agricultural markets in a global context;	(a) manage Union agricultural markets in a global context;		(a) manage Union agricultural markets in a global context; Text Origin: EP Mandate
Article 23, first paragraph, point (b)				
288	(b) ensure agri-economic and agri-environmental-climate monitoring of agricultural land use and agricultural land use change, including agro-forestry, and monitoring of the condition of crops so as to enable estimates to be made, in particular as regards yields and agricultural production and agricultural impacts associated with exceptional circumstances;	(b) ensure agri-economic and agri-environmental-climate monitoring of agricultural land use and agricultural land use change, including agro-forestry, and monitoring of the condition of <u>soil, water, crops and other vegetation</u> so as to enable estimates to be made, in particular as regards yields and agricultural production and agricultural impacts associated with exceptional circumstances, <u>and assessment of the resilience of agricultural systems against climate change and progress towards the relevant Sustainable Development Goals</u> ;		(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		
Article 23, first paragraph, point (c)				
G 289	(c) share the access to such estimates in an international context, such as the initiatives coordinated by United Nations organisations, including the constitution of greenhouse gas inventories under the UNFCCC, or other international agencies;	(c) share the access to such estimates in an international context, such as the initiatives coordinated by United Nations organisations, including the constitution of greenhouse gas inventories under the UNFCCC, or other international agencies;		(c) share the access to such estimates in an international context, such as the initiatives coordinated by United Nations organisations, including the constitution of greenhouse gas inventories under the UNFCCC, or other international agencies; Text Origin: EP Mandate
Article 23, first paragraph, point (d)				
G 290	(d) contribute to transparency of world markets;	(d) contribute to <u>specific measures increasing the</u> transparency of world markets <u>including market monitoring, taking account of Union objectives and commitments including that to Policy Coherence for Development</u> ; Financial management		(d) contribute to specific measures increasing the transparency of world markets , taking account of Union objectives and commitments
Article 23, first paragraph, point (e)				
G 291				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(e) ensure technological follow-up of the agri-meteorological system.	(e) ensure technological follow-up of the agri-meteorological system.		(e) ensure technological follow-up of the agri-meteorological system. Text Origin: EP Mandate
	Article 23, second paragraph			
292	Pursuant to point (c) of Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP, including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, national laboratories and bodies or with the involvement of the private sector.	Pursuant to ~~point (e) of~~ Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP <u>and its effects</u> , including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, <u>Eurostat</u> , national laboratories and bodies or with the involvement of the private sector, <u>while ensuring impartiality, transparency and the free availability of information to the greatest possible extent.</u>		Pursuant to point (c) of Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP, including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, national laboratories and bodies or with the involvement of the private sector.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		
Article 24				
293	Article 24 Implementing powers	Article 24 Implementing powers		Article 24 Implementing powers Financial management Text Origin: Commission Proposal
Article 24, first paragraph, introductory part				
294	The Commission may adopt implementing acts laying down:	The Commission may adopt implementing acts laying down:		The Commission may adopt implementing acts laying down: Text Origin: Commission Proposal
Article 24, first paragraph, point (a)				
295	(a) rules relating to the financing pursuant to points (b) and (c) of Article 7;	(a) rules relating to the financing pursuant to points (b) and (c) of Article 7;		(a) rules relating to the financing pursuant to points (b) and (c) of Article 7; Text Origin: Commission Proposal
Article 24, first paragraph, point (b)				
296	(b) the procedure under which the	(b) the procedure under which the		(b) the procedure under which the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	measures referred to in Articles 22 and 23 shall be carried out in order to meet the objectives assigned;	measures referred to in Articles 22 and 23 shall be carried out in order to meet the objectives assigned;		measures referred to in Articles 22 and 23 shall be carried out in order to meet the objectives assigned; Text Origin: Commission Proposal
Article 24, first paragraph, point (c)				
297	(c) the framework governing the acquisition, enhancing and utilisation of satellite data and meteorological data, and the applicable deadlines.	(c) the framework governing the acquisition, enhancing and utilisation of satellite data and meteorological data, and the applicable deadlines.		(c) the framework governing the acquisition, enhancing and utilisation of satellite data and meteorological data, and the applicable deadlines. Text Origin: Commission Proposal
Article 24, second paragraph				
298	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Text Origin: Commission Proposal
TITLE III, Chapter II				
299	Chapter II EAFRD	Chapter II EAFRD		Chapter II EAFRD

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
TITLE III, Chapter II, Section 1				
300	Section 1 General provisions for EAFRD	Section 1 General provisions for EAFRD		Section 1 General provisions for EAFRD Text Origin: Commission Proposal
Article 25				
301	Article 25 Provisions applying to all payments	Article 25 Provisions applying to all payments		Article 25 Provisions applying to all payments Financial management Text Origin: Commission Proposal
Article 25(1), first subparagraph				
302	1. Payments by the Commission of the EAFRD contribution referred to in Article 6 shall not exceed the budget commitments.	1. Payments by the Commission of the EAFRD contribution referred to in Article 6 shall not exceed the budget commitments.		1. Payments by the Commission of the EAFRD contribution referred to in Article 6 shall not exceed the budget commitments. Text Origin: Commission Proposal
Article 25(1), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
303	Without prejudice to Article 32(1), those payments shall be assigned to the earliest open budget commitment.	Without prejudice to Article 32(1), those payments shall be assigned to the earliest open budget commitment.		Without prejudice to Article 32(1), those payments shall be assigned to the earliest open budget commitment. Text Origin: Commission Proposal
Article 25(2)				
304	2. Article 110 of the Financial Regulation shall apply.	2. Article 110 of the Financial Regulation shall apply.		2. Article 110 of the Financial Regulation shall apply. Text Origin: Commission Proposal
TITLE III, Chapter II, Section 2				
305	Section 2 EAFRD financing under the CAP Strategic Plan	Section 2 EAFRD financing under the CAP Strategic Plan		Section 2 EAFRD financing under the CAP Strategic Plan Text Origin: Commission Proposal
Article 26				
G 306	Article 26 Financial contribution from the EAFRD	Article 26 Financial contribution from the EAFRD		Article 26 Financial contribution from the EAFRD Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Article 26, first paragraph				
307	The financial contribution from the EAFRD towards expenditure under CAP Strategic Plans shall be determined for each CAP Strategic Plan, within the ceilings established by Union law concerning support for CAP Strategic Plan interventions by the EAFRD.	The financial contribution from the EAFRD towards expenditure under CAP Strategic Plans shall be determined for each CAP Strategic Plan, within the ceilings established by Union law concerning support for CAP Strategic Plan interventions by the EAFRD.		The financial contribution from the EAFRD towards expenditure under CAP Strategic Plans shall be determined for each CAP Strategic Plan, within the ceilings established by Union law concerning support for CAP Strategic Plan interventions by the EAFRD. Text Origin: Commission Proposal
Article 27				
308	Article 27 Budget commitments	Article 27 Budget commitments		Article 27 Budget commitments Financial management Text Origin: Commission Proposal
Article 27(1)				
309	1. The Commission decision adopting a CAP Strategic Plan shall constitute a financing decision within the meaning of	1. The Commission decision adopting a CAP Strategic Plan shall constitute a financing decision within the meaning of		1. The Commission decision adopting a CAP Strategic Plan shall constitute a financing decision within the meaning of

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 110(1) of the Financial Regulation and, once notified to the Member State concerned, a legal commitment within the meaning of that Regulation. This decision shall specify the contribution per year.	Article 110(1) of the Financial Regulation and, once notified to the Member State concerned, a legal commitment within the meaning of that Regulation. This decision shall specify the contribution per year.		Article 110(1) of the Financial Regulation and, once notified to the Member State concerned, a legal commitment within the meaning of that Regulation. This decision shall specify the contribution per year. Text Origin: Commission Proposal
Article 27(2), first subparagraph				
G 310	2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2021 and 31 December 2027.	2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2021 and 31 December 2027.		2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2023 and 31 December 2027. By way of derogation from Article 111(2) of the Financial Regulation, for each CAP Strategic Plan, the budget commitments for the first instalment shall follow the adoption of the CAP Strategic Plan by the Commission and its subsequent notification to the Member State. The budget commitments for subsequent instalments shall be made by the Commission before 1 May of each year, on the basis of the decision referred to in the first paragraph of this Article, except

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				where Article 16 of the Financial Regulation applies. Financial management
Article 27(2), second subparagraph				
311	For each CAP Strategic Plan, the budget commitments for the first instalment shall follow the adoption of the CAP Strategic Plan by the Commission.	For each CAP Strategic Plan, the budget commitments for the first instalment shall follow the adoption of the CAP Strategic Plan by the Commission.		For each CAP Strategic Plan, the budget commitments for the first instalment shall follow the adoption of the CAP Strategic Plan by the Commission. Text Origin: Commission Proposal
Article 27(2), third subparagraph				
312	The budget commitments for subsequent instalments shall be made by the Commission before 1 May of each year, on the basis of the decision referred to in the first paragraph of this Article, except where Article 16 of the Financial Regulation applies.	The budget commitments for subsequent instalments shall be made by the Commission before 1 May of each year, on the basis of the decision referred to in the first paragraph of this Article, except where Article 16 of the Financial Regulation applies.		The budget commitments for subsequent instalments shall be made by the Commission before 1 May of each year, on the basis of the decision referred to in the first paragraph of this Article, except where Article 16 of the Financial Regulation applies. Text Origin: Commission Proposal
TITLE III, Chapter II, Section 3				
313				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Section 3 Financial contribution to Rural Development interventions	Section 3 Financial contribution to Rural Development interventions		
Article 28				
314	Article 28 Provisions applying to payments for rural development interventions	Article 28 Provisions applying to payments for rural development interventions		Article 28 Provisions applying to payments for rural development interventions Financial management Text Origin: Commission Proposal
Article 28(1)				
315	1. The appropriations necessary to finance the expenditure referred to in Article 6 shall be made available to Member States in the form of prefinancing, interim payments and the payment of a balance, as described in this Section.	1. The appropriations necessary to finance the expenditure referred to in Article 6 shall be made available to Member States in the form of prefinancing, interim payments and the payment of a balance, as described in this Section.		1. The appropriations necessary to finance the expenditure referred to in Article 6 shall be made available to Member States in the form of prefinancing, interim payments and the payment of a balance, as described in this Section. Text Origin: Commission Proposal
Article 28(2), first subparagraph				
316	2. The combined total of prefinancing and interim payments shall not exceed 95 % of the	2. The combined total of prefinancing and interim payments shall not exceed 95 % of the		2. The combined total of prefinancing and interim payments shall not exceed 95 % of the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	EAFRD's contribution to each CAP Strategic Plan.	EAFRD's contribution to each CAP Strategic Plan.		EAFRD's contribution to each CAP Strategic Plan. Text Origin: Commission Proposal
Article 28(2), second subparagraph				
317	When the ceiling of 95 % is reached, the Member States shall continue transmitting requests for payments to the Commission.	When the ceiling of 95 % is reached, the Member States shall continue transmitting requests for payments to the Commission.		When the ceiling of 95 % is reached, the Member States shall continue transmitting requests for payments to the Commission. Text Origin: Commission Proposal
Article 29				
318	Article 29 Prefinancing arrangements	Article 29 Prefinancing arrangements Financial management		Article 29 Prefinancing arrangements Text Origin: Commission Proposal
Article 29(1), first subparagraph, introductory part				
319	1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial pre-financing amount	1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial pre-financing amount		1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial pre-financing amount

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	shall be paid in instalments as follows:	shall be paid in instalments as follows:		shall be paid in instalments as follows: Financial management
	Article 29(1), first subparagraph, point(a)			
Y	320 (a) in 2021: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(a) in 2021: ~~1~~ <u>1.5</u> % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan; Financial management	(a) in ~~2021~~ 2023 : 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(a)
	Article 29(1), first subparagraph, point(b)			
Y	321 (b) in 2022: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(b) in 2022: ~~1~~ <u>1.5</u> % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan; Financial management	(b) in ~~2022~~ 2024 : 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(b)
	Article 29(1), first subparagraph, point(c)			
G	322 (c) in 2023: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.	(c) in 2023: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.	(c) in ~~2023~~ 2025 : 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.	(c) in 2025: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Council Mandate
Article 29(1), second subparagraph				
323	If a CAP Strategic Plan is adopted in 2022 or later, the earlier instalments shall be paid without delay following such adoption.	If a CAP Strategic Plan is adopted in 2022 or later, the earlier instalments shall be paid without delay following such adoption.	If a CAP Strategic Plan is adopted in ~~2022~~ 2024 or later, the earlier instalments shall be paid without delay following such adoption.	
Article 29(2)				
324	2. The total amount paid as prefinancing shall be reimbursed to the Commission if no expenditure is effected and no declaration of expenditure for the CAP Strategic Plan is sent within 24 months of the date on which the Commission pays the first instalment of the prefinancing amount. This prefinancing shall be offset against the earliest expenditure declared for the CAP Strategic Plan.	2. The total amount paid as prefinancing shall be reimbursed to the Commission if no expenditure is effected and no declaration of expenditure for the CAP Strategic Plan is sent within 24 months of the date on which the Commission pays the first instalment of the prefinancing amount. This prefinancing shall be offset against the earliest expenditure declared for the CAP Strategic Plan.		2. The total amount paid as prefinancing shall be reimbursed to the Commission if no expenditure is effected and no declaration of expenditure for the CAP Strategic Plan is sent within 24 months of the date on which the Commission pays the first instalment of the prefinancing amount. This prefinancing shall be offset against the earliest expenditure declared for the CAP Strategic Plan. Text Origin: Commission Proposal
Article 29(3)				
325	3. No additional prefinancing shall be paid or recovered where a	3. ~~No~~ Additional prefinancing ~~shall~~ <u>may</u> be paid or recovered		3.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	transfer to or from the EAFRD has taken place in accordance with Article 90 of Regulation (EU) .../... [CAP Strategic Plan Regulation].	where a transfer to or from the EAFRD has taken place in accordance with Article 90 of Regulation (EU) .../... [CAP Strategic Plan Regulation]. Financial management		
Article 29(4)				
326	4. Interest generated on the prefinancing shall be used for the CAP Strategic Plan concerned and deducted from the amount of public expenditure indicated on the final declaration of expenditure.	4. Interest generated on the prefinancing shall be used for the CAP Strategic Plan <u>or the Regional Intervention Programme</u> concerned and deducted from the amount of public expenditure indicated on the final declaration of expenditure. Financial management		4.
Article 29(5)				
327	5. The total prefinancing amount shall be cleared in accordance with the procedure referred to in Article 51 before the CAP Strategic Plan is closed.	5. The total prefinancing amount shall be cleared in accordance with the procedure referred to in Article 51 before the CAP Strategic Plan is closed.		5. The total prefinancing amount shall be cleared in accordance with the procedure referred to in Article 51 before the CAP Strategic Plan is closed. Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 30				
G	328	Article 30 Interim payments Financial management		Article 30 Interim payments Text Origin: Commission Proposal
Article 30(1)				
Y	329	1. Interim payments shall be made for each CAP Strategic Plan. They shall be calculated by applying the contribution rate for each type of intervention to the public expenditure effected pertaining to it as referred to in Article 85 of Regulation (EU) .../[CAP Strategic Plan Regulation]. Financial management	1. Interim payments shall be made for each CAP Strategic Plan <u>or, where appropriate, for each Regional Intervention Programme</u> . They shall be calculated by applying the ~~contribution~~ <u>co-financing</u> rate for each type of intervention to the public expenditure effected pertaining to it as referred to in Article 85 of Regulation (EU) .../[CAP Strategic Plan Regulation]. Financial management	1.
Article 30(1) second subparagraph				
G	329a		Interim payments shall also include the amounts referred to in the third subparagraph of Article 86(3) of Regulation (EU)	Interim payments shall also include the amounts referred to in the third subparagraph of Article 86(3) of Regulation (EU) No.../...

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			No.../... [CAP Strategic Plan Regulation].	[CAP Strategic Plan Regulation]. Financial management Text Origin: Council Mandate
Article 30(2)				
330	2. Subject to the availability of resources, the Commission shall, taking account of reductions or suspensions applied under Articles 37 to 40, make interim payments in order to reimburse the expenditure effected by accredited paying agencies in implementing the CAP Strategic Plans.	2. Subject to the availability of resources, the Commission shall, taking account of reductions or suspensions applied under Articles 37 to 40, make interim payments in order to reimburse the expenditure effected by accredited paying agencies in implementing the CAP Strategic Plans.		Text Origin: Commission Proposal
Article 30(3)				
331	3. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation	3. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation	3. Where financial instruments are implemented in accordance with Article ~~52~~ 53(1) of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation	3. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	(EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	(EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	
Article 30(4), introductory part				
332	4. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article ~~52~~ 53(2) of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article 53(2) of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions: Financial management Text Origin: Council Mandate
Article 30(4), point (a)				
333	(a) the amount included in the first declaration of expenditure shall need to have been previously paid to the financial instrument and may be up to 25% of the total amount of the CAP Strategic Plan contribution committed to the financial instruments under the relevant funding agreement;	(a) the amount included in the first declaration of expenditure shall need to have been previously paid to the financial instrument and may be up to 25% of the total amount of the CAP Strategic Plan ~~contribution~~ co-financing committed to the financial instruments under the relevant funding agreement;		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		
Article 30(4), point (b)				
334	(b) the amount included in subsequent declarations of expenditures submitted during the eligibility period as defined in Article 80(3) of Regulation (EU) .../... [CAP Strategic Plan Regulation] shall include the eligible expenditure as referred to in [Article 74(5) CAP plan – eligibility rules or financial instruments].	(b) the amount included in subsequent declarations of expenditures submitted during the eligibility period as defined in Article 80(3) of Regulation (EU) .../... [CAP Strategic Plan Regulation] shall include the eligible expenditure as referred to in [Article 74(5) CAP plan – eligibility rules or financial instruments].		
Article 30(5)				
335	5. The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan.	5. The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan. Performance Financial management	5. Amounts paid in accordance with point (a) of paragraph 4 shall be considered advances for the purpose of the last paragraph of Article 35. The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan.	5.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 30(6), introductory part				
336	6. Each interim payment shall be made by the Commission, subject to compliance with the following requirements:	6. Each interim payment shall be made by the Commission, subject to compliance with the following requirements:		6. Each interim payment shall be made by the Commission, subject to compliance with the following requirements: Text Origin: Commission Proposal
Article 30(6), point (a)				
337	(a) transmission to the Commission of a declaration of expenditure signed by the accredited paying agency, in accordance with Article 88(1)(c);	(a) transmission to the Commission of a declaration of expenditure signed by the accredited paying agency, in accordance with Article 88(1)(c);		(a) transmission to the Commission of a declaration of expenditure signed by the accredited paying agency, in accordance with Article 88(1)(c); Text Origin: Commission Proposal
Article 30(6), point (b)				
338	(b) no overrun of the total EAFRD contribution to each type of intervention for the entire period covered by the CAP Strategic Plan concerned;	(b) no overrun of the total EAFRD contribution to each type of intervention for the entire period covered by the CAP Strategic Plan concerned;		(b) no overrun of the total EAFRD contribution to each type of intervention for the entire period covered by the CAP Strategic Plan concerned; Text Origin: Commission Proposal
Article 30(6), point (c)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
339	(c) transmission to the Commission of the documents to be submitted, as referred to in Articles 8(3) and 11(1) ;	(c) transmission to the Commission of the documents to be submitted, as referred to in Articles 8(3) and 11(1) ;		(c) transmission to the Commission of the documents to be submitted, as referred to in Articles 8(3) and 11(1) ; Text Origin: Commission Proposal
Article 30(6), point (d)				
340	(d) transmission of annual accounts.	(d) transmission of annual accounts.		(d) transmission of annual accounts. Text Origin: Commission Proposal
Article 30(7)				
341	7. If one of the requirements laid down in paragraph 6 is not met, the Commission shall forthwith inform the accredited paying agency or the coordinating body, where one has been appointed. If one of the requirements laid down in point (a), (c) or (d) of paragraph 6 is not fulfilled, the declaration of expenditure shall be deemed inadmissible.	7. If one of the requirements laid down in paragraph 6 is not met, the Commission shall forthwith inform the accredited paying agency or the coordinating body, where one has been appointed. If one of the requirements laid down in point (a), (c) or (d) of paragraph 6 is not fulfilled, the declaration of expenditure shall be deemed inadmissible.		7. If one of the requirements laid down in paragraph 6 is not met, the Commission shall forthwith inform the accredited paying agency or the coordinating body, where one has been appointed. If one of the requirements laid down in point (a), (c) or (d) of paragraph 6 is not fulfilled, the declaration of expenditure shall be deemed inadmissible. Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 30(8)				
342	8. Without prejudice to Articles 51, 52 and 53, the Commission shall make interim payments within 45 days of registering a declaration of expenditure which meets the requirements laid down in paragraph 6 of this Article.	8. Without prejudice to Articles 51, 52 and 53, the Commission shall make interim payments within 45 days of registering a declaration of expenditure which meets the requirements laid down in paragraph 6 of this Article.		8. Without prejudice to Articles 51, 52 and 53, the Commission shall make interim payments within 45 days of registering a declaration of expenditure which meets the requirements laid down in paragraph 6 of this Article. Text Origin: Commission Proposal
Article 30(9), first subparagraph				
343	9. Accredited paying agencies shall establish interim declarations of expenditure relating to CAP Strategic Plans and forward these to the Commission, either directly or via the intermediary of the coordinating body, where one has been appointed, within periods to be set by the Commission.	9. Accredited paying agencies shall establish interim declarations of expenditure relating to CAP Strategic Plans and forward these to the Commission, either directly or via the intermediary of the coordinating body, where one has been appointed, within periods to be set by the Commission.		9. Accredited paying agencies shall establish interim declarations of expenditure relating to CAP Strategic Plans and forward these to the Commission, either directly or via the intermediary of the coordinating body, where one has been appointed, within periods to be set by the Commission. Text Origin: Commission Proposal
Article 30(9), second subparagraph				
344	The Commission shall adopt implementing acts laying down the periods for accredited paying	The Commission shall adopt implementing acts laying down the periods for accredited paying		The Commission shall adopt implementing acts laying down the periods for accredited paying

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	agencies to establish and forward those intermediate declarations of expenditure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	agencies to establish and forward those intermediate declarations of expenditure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		agencies to establish and forward those intermediate declarations of expenditure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Text Origin: Commission Proposal

Article 30(9), third subparagraph

345	Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. However, in cases in which expenditure referred to in Article 107(8) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be declared to the Commission in the period concerned due to pending approval by the Commission of an amendment to the CAP Strategic Plan, it may be declared in subsequent periods.	Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. However, in cases in which expenditure referred to in Article 107(8) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be declared to the Commission in the period concerned due to pending approval by the Commission of an amendment to the CAP Strategic Plan, it may be declared in subsequent periods.	Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. They shall also cover the amounts referred to in the third subparagraph of Article 86(3) of Regulation (EU) No.../... [CAP Strategic Plan Regulation]. However, in cases in which expenditure referred to in Article ~~107(8)~~ 80(2) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be declared to the Commission in the period concerned, due to ~~the~~ pending approval by the Commission of an amendment to the CAP Strategic Plan as referred to in Article 107(9) of Regulation (EU) No.../... [CAP Strategic Plan	Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			Regulation], this expenditure ~~it~~ may be declared in subsequent periods.	
Article 30(9), fourth subparagraph				
346	Interim declarations of expenditure in respect of expenditure effected from 16 October onwards shall be booked to the following year's budget.	Interim declarations of expenditure in respect of expenditure effected from 16 October onwards shall be booked to the following year's budget.		Interim declarations of expenditure in respect of expenditure effected from 16 October onwards shall be booked to the following year's budget. Text Origin: Commission Proposal
Article 30(10), first subparagraph				
347	10. Where the authorising officer by sub-delegation requires further verification, owing to incomplete or unclear information provided or arising from disagreement, differences of interpretation or any other inconsistency relating to a declaration of expenditure for a reference period, arising in particular from a failure to communicate the information required under Regulation (EU) .../... [CAP Strategic Plan Regulation] and Commission acts adopted under that Regulation, the Member State concerned shall,	10. Where the authorising officer by sub-delegation requires further verification, owing to incomplete or unclear information provided or arising from disagreement, differences of interpretation or any other inconsistency relating to a declaration of expenditure for a reference period, arising in particular from a failure to communicate the information required under Regulation (EU) .../... [CAP Strategic Plan Regulation] and Commission acts adopted under that Regulation, the Member State concerned shall,		10. Where the authorising officer by sub-delegation requires further verification, owing to incomplete or unclear information provided or arising from disagreement, differences of interpretation or any other inconsistency relating to a declaration of expenditure for a reference period, arising in particular from a failure to communicate the information required under Regulation (EU) .../... [CAP Strategic Plan Regulation] and Commission acts adopted under that Regulation, the Member State concerned shall,

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	upon request by the authorising officer by sub-delegation, provide additional information within a period set in that request according to the seriousness of the problem.	upon request by the authorising officer by sub-delegation, provide additional information within a period set in that request according to the seriousness of the problem.		upon request by the authorising officer by sub-delegation, provide additional information within a period set in that request according to the seriousness of the problem. Text Origin: Commission Proposal
Article 30(10), second subparagraph				
348	The time limit for interim payments laid down in paragraph 8 may be interrupted for all or part of the amount for which payment is claimed, for a maximum period of six months, from the date on which the request for information is sent and until receipt of the information requested which is deemed satisfactory. The Member State may agree to extend the interruption period for a further three months.	The time limit for interim payments laid down in paragraph 8 may be interrupted for all or part of the amount for which payment is claimed, for a maximum period of six months, from the date on which the request for information is sent and until receipt of the information requested which is deemed satisfactory. The Member State may agree to extend the interruption period for a further three months.		The time limit for interim payments laid down in paragraph 8 may be interrupted for all or part of the amount for which payment is claimed, for a maximum period of six months, from the date on which the request for information is sent and until receipt of the information requested which is deemed satisfactory. The Member State may agree to extend the interruption period for a further three months. Text Origin: Commission Proposal
Article 30(10), third subparagraph				
349	Where the Member State concerned fails to respond to the request for additional information	Where the Member State concerned fails to respond to the request for additional information		Where the Member State concerned fails to respond to the request for additional information

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	within the period set in that request or where the response is considered unsatisfactory or indicates that the applicable rules have not been complied with or that Union Funds have been improperly used, the Commission may suspend or reduce payments in accordance with Articles 37 to 40 of this Regulation.	within the period set in that request or where the response is considered unsatisfactory or indicates that the applicable rules have not been complied with or that Union Funds have been improperly used, the Commission may suspend or reduce payments in accordance with Articles 37 to 40 of this Regulation.		within the period set in that request or where the response is considered unsatisfactory or indicates that the applicable rules have not been complied with or that Union Funds have been improperly used, the Commission may suspend or reduce payments in accordance with Articles 37 to 40 of this Regulation. Text Origin: Commission Proposal
Article 31				
G 350	Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan	Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan Financial management Performance		Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan Text Origin: Commission Proposal
Article 31(1)				
Y 351	1. After receiving the last annual performance report on the implementation of a CAP Strategic Plan, the Commission shall pay the balance, subject to the availability of resources, on the basis of the	1. After receiving the last annual ~~performance~~ <u>clearance</u> report on the implementation of a CAP Strategic Plan, the Commission shall pay the balance, ~~subject to the availability of resources~~ , on the		1. Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	financial plan in force at the level of the types of EAFRD interventions, the annual accounts for the last execution year for the relevant CAP Strategic Plan and of the corresponding clearance decisions. Those accounts shall be presented to the Commission no later than six months after the final eligibility date of expenditure provided for in Article 80(3) of Regulation (EU) No.../...[CAP Strategic Plan Regulation] and shall cover the expenditure effected by the paying agency up to the last eligibility date of expenditure.	basis of the financial plan in force at the level of the types of EAFRD interventions, the annual accounts for the last execution year for the relevant CAP Strategic Plan and of the corresponding clearance decisions. Those accounts shall be presented to the Commission no later than six months after the final eligibility date of expenditure provided for in Article 80(3) of Regulation (EU) No.../...[CAP Strategic Plan Regulation] and shall cover the expenditure effected by the paying agency up to the last eligibility date of expenditure. Performance		
	Article 31(2)			
352	2. The balance shall be paid no later than six months from the date on which the information and documents referred to in paragraph 1 are considered to be admissible by the Commission and the last annual account has been cleared. Without prejudice to Article 32(5), the amounts still committed after the balance is paid shall be decommitted by the Commission within a period of six months.	2. The balance shall be paid no later than six months from the date on which the information and documents referred to in paragraph 1 are considered to be admissible by the Commission and the last annual account has been cleared. Without prejudice to Article 32(5), the amounts still committed after the balance is paid shall be decommitted by the Commission within a period of six months.		2. The balance shall be paid no later than six months from the date on which the information and documents referred to in paragraph 1 are considered to be admissible by the Commission and the last annual account has been cleared. Without prejudice to Article 32(5), the amounts still committed after the balance is paid shall be decommitted by the Commission within a period of six months.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
		Performance		Text Origin: Commission Proposal	
Article 31(3)					
Y	353	3. If, by the time limit set out in paragraph 1, the Commission has not received the last annual performance report and the documents needed for clearance of the accounts of the last execution year of the Plan, the balance shall be automatically decommitted in accordance with Article 32. Performance	3. If, by the time limit set out in paragraph 1, the Commission has not received the last annual ~~performance~~clearance report and the documents needed for clearance of the accounts of the last execution year of the Plan, the balance shall be automatically decommitted in accordance with Article 32.	3. Performance	Y
Article 32					
G	354	Article 32 Automatic decommitment for CAP Strategic Plans	Article 32 Automatic decommitment for CAP Strategic Plans	Article 32 Automatic decommitment for CAP Strategic Plans Financial management Text Origin: Commission Proposal	G
Article 32(1)					
Y	355				Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	1. The Commission shall automatically decommit any portion of a budget commitment for rural development interventions in a CAP Strategic Plan that has not been used for the purposes of prefinancing or for making interim payments or for which no declaration of expenditure fulfilling the requirements laid down in Article 30(3) has been presented to it in relation to expenditure effected by 31 December of the second year following that of the budget commitment.	1. The Commission shall automatically decommit any portion of a budget commitment for rural development interventions in a CAP Strategic Plan that has not been used for the purposes of prefinancing or for making interim payments or for which no declaration of expenditure fulfilling the requirements laid down in Article 30(3) has been presented to it in relation to expenditure effected by 31 December of the ~~second~~ ^{third} year following that of the budget commitment.	1. The Commission shall automatically decommit any portion of a budget commitment for rural development interventions in a CAP Strategic Plan that has not been used for the purposes of prefinancing or for making interim payments or for which no declaration of expenditure fulfilling the requirements laid down in Article ~~30(3)~~ 30(6)(a) and (c) has been presented to it in relation to expenditure effected by 31 December of the second year following that of the budget commitment.	1. Financial management
	Article 32(2)			
356	2. The part of budget commitments that is still open on the last eligibility date for expenditure as referred to in Article 80(3) of Regulation (EU) .../[CAP Strategic Plan Regulation] or which no declaration of expenditure has been made within six months of that date shall be automatically decommitted.	2. The part of budget commitments that is still open on the last eligibility date for expenditure as referred to in Article 80(3) of Regulation (EU) .../[CAP Strategic Plan Regulation] or which no declaration of expenditure has been made within six months of that date shall be automatically decommitted.	2. The part of budget commitments that is still open on the last eligibility date for expenditure as referred to in Article 80(3) of Regulation (EU) .../[CAP Strategic Plan Regulation] ~~or~~ for which no declaration of expenditure has been made within six months of that date shall be automatically decommitted.	2. The part of budget commitments that is still open on the last eligibility date for expenditure as referred to in Article 80(3) of Regulation (EU) .../[CAP Strategic Plan Regulation] for which no declaration of expenditure has been made within six months of that date shall be automatically decommitted. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Council Mandate
	Article 32(3)			
Y	357 3. In the event of legal proceedings or of an administrative appeal having suspensory effect, the period for automatic decommitment referred to in paragraph 1 or 2 shall, in respect of the amount relating to the operations concerned, be interrupted for the duration of those proceedings or that administrative appeal, provided that the Commission receives a substantiated notification from the Member State by 31 January of year N + 3.	3. In the event of legal proceedings or of an administrative appeal having suspensory effect, the period for automatic decommitment referred to in paragraph 1 or 2 shall, in respect of the amount relating to the operations concerned, be interrupted for the duration of those proceedings or that administrative appeal, provided that the Commission receives a substantiated notification from the Member State by 31 January of year N + ~~3~~ ⁴ .		3. Financial management
	Article 32(4), first subparagraph, introductory part			
	358 4. The following shall be disregarded in calculating the automatic decommitment:	4. The following shall be disregarded in calculating the automatic decommitment:		4. The following shall be disregarded in calculating the automatic decommitment: Text Origin: Commission Proposal
	Article 32(4), first subparagraph, point (a)			
Y	359 (a) that part of the budget	(a) that part of the budget		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	commitments for which a declaration of expenditure has been made but for which reimbursement has been reduced or suspended by the Commission at 31 December of year N + 2;	commitments for which a declaration of expenditure has been made but for which reimbursement has been reduced or suspended by the Commission at 31 December of year N + ~~2~~ ³ ;		Financial management
Article 32(4), first subparagraph, point(b)				
360	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure shall demonstrate the direct consequences on the implementation of all or part of the CAP Strategic Plan.	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure shall demonstrate the direct consequences on the implementation of all or part of the CAP Strategic Plan.	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure shall demonstrate the direct consequences on the implementation of all or part of the rural development interventions in the CAP Strategic Plan.	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure shall demonstrate the direct consequences on the implementation of all or part of the rural development interventions in the CAP Strategic Plan. Financial management Text Origin: Council Mandate
Article 32(4), second subparagraph				
361	By 31 January, the Member State shall send to the Commission information on the exceptions	By 31 January, the Member State shall send to the Commission information on the exceptions		By 31 January, the Member State shall send to the Commission information on the exceptions

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	referred to in the first subparagraph concerning the amounts declared by the end of the preceding year.	referred to in the first subparagraph concerning the amounts declared by the end of the preceding year.		referred to in the first subparagraph concerning the amounts declared by the end of the preceding year. Text Origin: Commission Proposal
Article 32(5)				
362	5. The Commission shall inform Member States in good time if there is a risk of automatic decommitment. It shall inform them of the amount involved as indicated by the information in its possession. The Member States shall have two months from receiving this information to agree to the amount in question or present observations. The Commission shall carry out the automatic decommitment not later than nine months after the last time-limit resulting from the application of paragraphs 1, 2 and 3.	5. The Commission shall inform Member States in good time if there is a risk of automatic decommitment. It shall inform them of the amount involved as indicated by the information in its possession. The Member States shall have two months from receiving this information to agree to the amount in question or present observations. The Commission shall carry out the automatic decommitment not later than nine months after the last time-limit resulting from the application of paragraphs 1, 2 and 3.		5. The Commission shall inform Member States in good time if there is a risk of automatic decommitment. It shall inform them of the amount involved as indicated by the information in its possession. The Member States shall have two months from receiving this information to agree to the amount in question or present observations. The Commission shall carry out the automatic decommitment not later than nine months after the last time-limit resulting from the application of paragraphs 1, 2 and 3. Text Origin: Commission Proposal
Article 32(6)				
363	6. In the event of automatic	6. In the event of automatic		6. In the event of automatic

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	decommitment, the EAFRD contribution to the CAP Strategic Plan concerned shall be reduced, for the year in question, by the amount automatically decommitted. The Member State shall produce a revised financing plan splitting the reduction of the aid between the types of interventions for approval by the Commission. If it does not do so, the Commission shall reduce the amounts allocated to each type of intervention pro rata.	decommitment, the EAFRD contribution to the CAP Strategic Plan concerned shall be reduced, for the year in question, by the amount automatically decommitted. The Member State shall produce a revised financing plan splitting the reduction of the aid between the types of interventions for approval by the Commission. If it does not do so, the Commission shall reduce the amounts allocated to each type of intervention pro rata.		decommitment, the EAFRD contribution to the CAP Strategic Plan concerned shall be reduced, for the year in question, by the amount automatically decommitted. The Member State shall produce a revised financing plan splitting the reduction of the aid between the types of interventions for approval by the Commission. If it does not do so, the Commission shall reduce the amounts allocated to each type of intervention pro rata. Text Origin: Commission Proposal
TITLE III, CHAPTER III				
364	CHAPTER III Common provisions	CHAPTER III Common provisions		
Article 33				
365	Article 33 Agricultural financial year	Article 33 Agricultural financial year		Article 33 Agricultural financial year Financial management Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 33, first paragraph				
366	Without prejudice to special provisions on declarations of expenditure and revenue relating to public intervention laid down by the Commission pursuant to point (a) of the first subparagraph of Article 45(3), the agricultural financial year shall cover expenditure paid and revenue received and entered in the accounts of the Funds' budget by the paying agencies in respect of financial year "N" beginning on 16 October of year "N-1" and ending on 15 October of year "N".	Without prejudice to special provisions on declarations of expenditure and revenue relating to public intervention laid down by the Commission pursuant to point (a) of the first subparagraph of Article 45(3), the agricultural financial year shall cover expenditure paid and revenue received and entered in the accounts of the Funds' budget by the paying agencies in respect of financial year "N" beginning on 16 October of year "N-1" and ending on 15 October of year "N".		Without prejudice to special provisions on declarations of expenditure and revenue relating to public intervention laid down by the Commission pursuant to point (a) of the first subparagraph of Article 45(3), the agricultural financial year shall cover expenditure paid and revenue received and entered in the accounts of the Funds' budget by the paying agencies in respect of financial year "N" beginning on 16 October of year "N-1" and ending on 15 October of year "N". Text Origin: Commission Proposal
Article 34				
367	Article 34 No double funding	Article 34 No double funding		
Article 34, first paragraph				
368	Member States shall ensure that expenditure financed under the EAGF or the EAFRD shall not be the subject of any other financing	Member States shall ensure that expenditure financed under the EAGF or the EAFRD shall not be the subject of any other financing		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	under the Union's budget.	under the Union's budget.		
Article 34, second paragraph, introductory part				
369	Under EAFRD, an operation may receive different forms of support from the CAP Strategic Plan and from other European Structural and Investments Funds (ESI) Funds or Union instruments only if the total cumulated aid amount granted under the different forms of support does not exceed the highest aid intensity or aid amount applicable to that type of intervention as referred to in Title III of Regulation (EU) No.../... (CAP Strategic Plan Regulation). In such cases Member States shall not declare expenditure to the Commission for:	Under EAFRD, an operation may receive different forms of support from the CAP Strategic Plan and from other European Structural and Investments Funds (ESI) Funds or Union instruments only if the total cumulated aid amount granted under the different forms of support does not exceed the highest aid intensity or aid amount applicable to that type of intervention as referred to in Title III of Regulation (EU) No.../... (CAP Strategic Plan Regulation). In such cases ~~Member States,~~ <u>expenditure</u> shall not ~~declare expenditure to the Commission for~~ <u>be declared for either of the following:</u>	Under EAFRD, an operation may receive different forms of support from the CAP Strategic Plan and from other Funds as referred to in Article 1(1) of Regulation (EU) ~~European Structural and Investments Funds (ESI) Funds...~~ [CPR] or Union instruments only if the total cumulated aid amount granted under the different forms of support does not exceed the highest aid intensity or aid amount applicable to that type of intervention as referred to in Title III of Regulation (EU) No.../... (CAP Strategic Plan Regulation). In such cases Member States shall not declare the same expenditure to the Commission for:	
Article 34, second paragraph, point(a)				
370	(a) support from another ESI Fund or Union instrument; or	(a) support from another ESI Fund or Union instrument; or	(a) support from another Fund as referred to in Article 1(1) of Regulation (EU) .../... [CPR] ~~ESI Fund~~ or Union instrument; or	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 34, second paragraph, point (b)				
371	(b) support from the same CAP Strategic Plan.	(b) support from the same CAP Strategic Plan.		
Article 34, third paragraph				
372	The amount of expenditure to be entered into a declaration of expenditure may be calculated on a pro rata basis, in accordance with the document setting out the conditions for support.	The amount of expenditure to be entered into a declaration of expenditure may be calculated on a pro rata basis, in accordance with the document setting out the conditions for support.		
Article 35				
373	Article 35 Eligibility of expenditure incurred by the paying agencies	Article 35 Eligibility of expenditure incurred by the paying agencies Performance		
Article 35, first paragraph, introductory part				
374	The expenditure referred to in Article 5(2) and Article 6 may be financed by the Union only if:	The expenditure <u>for the measures laid down in Regulations (EU) No 1308/2013, (EU) No 228/2013, (EU) No 229/2013 and (EU) No 1144/2014</u> referred to in Article 5(2) and Article 6 may be financed by the Union only if:	The expenditure referred to in Article 5(2) and Article 6 may be financed by the Union only if it has been effected by accredited paying agencies and:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance		
	Article 35, first paragraph, point(a)			
Y	375 (a) it has been effected by accredited paying agencies,	(a) it has been effected by accredited paying agencies; ~~and~~ Performance	deleted	(a)
	Article 35, first paragraph, point(b)			
Y	376 (b) it has been effected in accordance with the applicable Union rules, or	(b) it has been effected in accordance with the applicable Union rules; ~~or~~ Performance	~~(b)~~ (a) it has been effected in accordance with the applicable Union rules, or	(b)
	Article 35, first paragraph, point(c), introductory part			
Y	377 (c) as regards types of interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation],	(c) ~~as regards types of interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation]~~ Performance	~~(c)~~ (b) as regards types of interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation],	(c)
	Article 35, first paragraph, point (c)(i)			
Y	378 (i) it is matched by a	(i) ~~it is matched by a~~		(i)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	corresponding reported output, and	~~corresponding reported output, and~~ Performance		
Article 35, first paragraph, point (c)(ii)				
379	(ii) it has been effected in accordance with the applicable governance systems, not extending to the eligibility conditions for individual beneficiaries laid down in the national CAP Strategic Plans.	(ii) ~~it has been effected in accordance with the applicable governance systems, not extending to the eligibility conditions for individual beneficiaries laid down in the national CAP Strategic Plans.~~ Performance		(ii)
Article 35, second paragraph				
380	Point (c)(i) of the first paragraph shall not apply to advances paid to beneficiaries under types of interventions referred to in Regulation (EU) No.../...[CAP Strategic Plan Regulation].	~~Point (c)(i) of the first paragraph shall not apply to advances paid to beneficiaries under types of interventions referred to~~ <u>The expenditure for the measures laid down in Regulation (EU) No.../... [CAP Strategic Plan Regulation] may be financed by the Union only if:</u> Performance	Point ~~(c)(i)~~ (b)(i) of the first paragraph shall not apply to advances paid to beneficiaries under types of interventions referred to in Regulation (EU) No.../...[CAP Strategic Plan Regulation].	
Article 35, second paragraph, point (a)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
Y	380a	<u>(a) it has been effected by accredited paying agencies;</u> Performance		(a)	Y
Article 35, second paragraph, point (b)					
Y	380b	<u>(b) it has been effected in accordance with the applicable Union requirements; and</u> Performance		(b)	Y
Article 35, second paragraph, point (c)					
Y	380c	<u>(c) it has been effected in accordance with the applicable governance systems, including Member States' obligations with regard to the effective protection of the financial interests of the Union referred to in Article 57 of this Regulation and the reporting system put in place for the purposes of the performance report referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation].</u> Performance		(c)	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 36				
381	Article 36 Compliance with payment deadlines	Article 36 Compliance with payment deadlines		
Article 36, first paragraph				
382	Where payment deadlines are laid down by Union law, any payment made to the beneficiaries by the paying agencies before the earliest possible date of payment and after the latest possible date of payment shall render those payments ineligible for Union financing.	Where payment deadlines are laid down by Union law, any payment made to the beneficiaries by the paying agencies before the earliest possible date of payment and after the latest possible date of payment shall render those payments ineligible for Union financing.		
Article 36, second paragraph				
383	The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the circumstances and conditions in which the payments referred to in the first paragraph of this Article may be deemed eligible, taking into account the principle of proportionality.	The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the circumstances and conditions in which the payments referred to in the first paragraph of this Article may be deemed eligible, taking into account the principle of proportionality.	The Commission is empowered to adopt delegated acts in accordance with Article 100 in order to make expenditure effected before the earliest possible date of payment or after the latest possible date of payment eligible for Union financing, while limiting the financial impact of doing so, supplementing this Regulation with rules on the circumstances and conditions in which the payments referred to in the first paragraph of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			this Article may be deemed eligible, taking into account the principle of proportionality.	
Article 37				
384	Article 37 Reduction of monthly and interim payments	Article 37 Reduction of monthly and interim payments		Article 37 Reduction of monthly and interim payments Financial management Text Origin: Commission Proposal
Article 37(1)				
385	1. Where the Commission establishes from declarations of expenditure or the information referred to in Article 88 that financial ceilings set by Union law have been exceeded, the Commission shall reduce the monthly or interim payments to the Member State in question in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30.	1. Where the Commission establishes from declarations of expenditure or the information referred to in Article 88 that financial ceilings set by Union law have been exceeded, the Commission shall reduce the monthly or interim payments to the Member State in question in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30.		1. Where the Commission establishes from declarations of expenditure or the information referred to in Article 88 that financial ceilings set by Union law have been exceeded, the Commission shall reduce the monthly or interim payments to the Member State in question in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		Text Origin: Commission Proposal
Article 37(2)				
386	2. Where the Commission establishes from declarations of expenditure or the information referred to in Article 88 that the payment deadlines referred to in Article 36 have not been complied with, the Member State shall be afforded the opportunity to submit its comments within a period which shall not be less than 30 days. Where the Member State fails to submit its comments within the said period or where the Commission considers the response to be unsatisfactory, the Commission may reduce the monthly or interim payments to the Member State concerned in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30.	2. Where the Commission establishes from declarations of expenditure or the information referred to in Article 88 that the payment deadlines referred to in Article 36 have not been complied with, the Member State shall be afforded the opportunity to submit its comments within a period which shall not be less than 30 days. Where the Member State fails to submit its comments within the said period or where the Commission <u>has concluded that the comments provided are manifestly insufficient</u> ~~considers the response to be unsatisfactory~~, the Commission may reduce the monthly or interim payments to the Member State concerned in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30. <u>The Commission shall ensure that any reductions do not result in additional delays or</u>		2. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>difficulties for final beneficiaries in the Member State concerned.</u>		
Article 37(3)				
Y	387 3. Reductions under this Article shall be without prejudice to Article 51.	3. Reductions under this Article shall be <u>applied in accordance with the principle of proportionality and</u> without prejudice to Article 51.		3. Financial management
Article 37(4)				
	388 4. The Commission may adopt implementing acts laying down further rules on the procedure and other practical arrangements for the proper functioning of the mechanism provided for in Article 36. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	4. The Commission may adopt implementing acts laying down further rules on the procedure and other practical arrangements for the proper functioning of the mechanism provided for in Article 36. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		4. The Commission may adopt implementing acts laying down further rules on the procedure and other practical arrangements for the proper functioning of the mechanism provided for in Article 36. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Text Origin: Commission Proposal
Article 38				
Y	389 Article 38 Suspension of payments in relation to the annual clearance	Article 38 Suspension of payments in relation to the annual clearance		Article 38

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		NDM		
	Article 38(1), first subparagraph			
390	1. Where Member States do not submit the documents referred to in Articles 8(3) and 11(1) by the deadlines, as provided for in Article 8(3), the Commission may adopt implementing acts suspending the total amount of the monthly payments referred to in Article 19(3). The Commission shall reimburse the suspended amounts when it receives the missing documents from the Member State concerned, provided that the date of receipt is not later than six months after the deadline.	1. Where Member States do not submit the documents <u>and data</u> referred to in Articles ~~8(3)~~ <u>8</u> and 11(1) ~~by~~ <u>within</u> the deadlines, as provided for in Article <u>8, and, where applicable, in Article 129(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation]</u> ~~8(3)~~, the Commission ~~may~~ <u>shall</u> adopt implementing acts suspending the total amount of the monthly payments referred to in Article 19(3). The Commission shall reimburse the suspended amounts when it receives the missing documents from the Member State concerned, provided that the date of receipt is not later than six months after the deadline. Performance NDM	1. Where Member States do not submit the documents referred to in Articles 8(3) and 11(1) by the deadlines, as provided for in Article 8(3), the Commission may adopt implementing acts suspending the total amount of the monthly payments referred to in Article 19(3). The Commission shall reimburse the suspended amounts when it receives the missing documents from the Member State concerned, provided that the date of receipt is not later than six months after the deadline. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	1.
	Article 38(1), second subparagraph			
391	As regards the interim payments referred to in Article 30, declarations of expenditure shall be	As regards the interim payments referred to in Article 30, declarations of expenditure shall be		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	deemed inadmissible in accordance with paragraph 6 of that Article.	deemed inadmissible in accordance with paragraph 6 of that Article. NDM Performance		
Article 38(2), first subparagraph				
392	2. Where, in the framework of the annual performance clearance referred to in Article 52, the Commission establishes that the difference between the expenditure declared and the amount corresponding to the relevant reported output is more than 50% and the Member State cannot provide duly justified reasons, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30.	~~2. Where, in the framework of the annual performance clearance referred to in Article 52, the Commission establishes that the difference between the expenditure declared and the amount corresponding to the relevant reported output is more than 50% and the Member State cannot provide duly justified reasons, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30.~~ Performance NDM	2. Where, in the framework of the annual performance clearance referred to in Article 52, the Commission establishes that the difference between the expenditure declared and the amount corresponding to the relevant reported output is more than 50% and the Member State cannot provide duly justified reasons, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	
Article 38(2), second subparagraph				
393	The suspension shall be applied to the relevant expenditure in respect of the interventions which have	~~The suspension shall be applied to the relevant expenditure in respect of the interventions which have~~	The suspension shall be applied to the relevant expenditure in respect of the interventions which have	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	been subject to the reduction referred to in Article 52(2) and the amount to be suspended shall not exceed the percentage corresponding to the reduction applied in accordance with Article 52(2). The amounts suspended shall be reimbursed by the Commission to the Member States or permanently reduced by means of the implementing act referred to in Article 52.	~~been subject to the reduction referred to in Article 52(2) and the amount to be suspended shall not exceed the percentage corresponding to the reduction applied in accordance with Article 52(2). The amounts suspended shall be reimbursed by the Commission to the Member States or permanently reduced by means of the implementing act referred to in Article 52.~~ Performance NDM	been subject to the reduction referred to in Article 52(2) and the amount to be suspended shall not exceed the percentage corresponding to the reduction applied in accordance with Article 52(2). The amounts suspended shall be reimbursed by the Commission to the Member States or permanently reduced at the latest by means of the implementing act referred to in Article 52 relating to the year for which the payments were suspended. However, if Member States demonstrate that the necessary corrective actions have been taken, the Commission may lift the suspension earlier in a separate implementing act.	
Article 38(2), third subparagraph				
394	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the rate of suspension of payments.	~~The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the rate of suspension of payments.~~ Performance NDM	The Commission is empowered ~~to shall~~ adopt ~~delegated~~ implementing acts in accordance with Article 100 supplementing this Regulation with 101 laying down detailed rules on the rate of suspension of payments. Those implementing acts shall be adopted in accordance with the examination procedure referred	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			to in Article 101(3).	
	Article 38(3), first subparagraph			
Y	395 3. The implementing acts provided for in this Article shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	3. The implementing acts provided for in this Article shall be adopted in accordance with the advisory procedure referred to in Article 101(2). NDM Performance	deleted	Y
	Article 38(3), second subparagraph			
Y	396 Before adopting those implementing acts, the Commission shall inform the Member State concerned of its intention and shall give the Member State the opportunity to submit its comments within a period which shall not be less than 30 days.	Before adopting those implementing acts, the Commission shall inform the Member State concerned of its intention and shall give the Member State the opportunity to submit its comments within a period which shall not be less than 30 days. NDM Performance	Before adopting ~~those~~ the implementing acts referred to in paragraph (1) and the first subparagraph of paragraph (2) , the Commission shall inform the Member State concerned of its intention and shall give the Member State the opportunity to submit its comments within a period which shall not be less than 30 days.	Y
	Article 38(3), third subparagraph			
Y	397 The implementing acts determining the monthly payments referred to in Article 19(3) or the interim	The implementing acts determining the monthly payments referred to in Article 19(3) or the interim		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	payments referred to in Article 30 shall take account of the implementing acts adopted under this paragraph.	payments referred to in Article 30 shall take account of the implementing acts adopted under this paragraph. NDM Performance		
Article 38a				
Y	397a	<u>Article 38a</u> <u>Annual performance monitoring</u> Performance NDM		Y
Article 38a(1)				
Y	397b	<u>1. The Commission shall monitor the operations carried out under the interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation] and assess the correspondence between the realised output and the realised expenditure reported in the performance report from ... [two years after the date of application of this Regulation] and then every year thereafter.</u> Performance NDM		Y
Article 38a(2)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	397c	<u>2. Where, in the framework of the annual performance monitoring referred to in paragraph 1, the Commission establishes that the difference between the expenditure declared and the amount corresponding to the relevant reported output is more than 35 %, the Member State shall submit justifications before the review meeting referred to in Article 122 of that Regulation to the Commission.</u> Performance NDM		2.
Article 38a(3)				
Y	397d	<u>Where the Member State concerned cannot provide duly justified reasons for the difference, the Commission shall request from the Member State concerned an assessment of the issues affecting the implementation of the CAP Strategic Plan, in particular as regards potential future deviations from the relevant milestones in the future and foreseeable difficulties in meeting the relevant targets for result indicators in the</u>		3.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>framework of the multiannual performance review referred to in Article 121 of Regulation (EU) .../...[CAP Strategic Plan Regulation], and, where relevant, to describe the measures already taken and to be taken.</u> Performance NDM		
	Article 38a(4)			
Y	397e	<u>The Commission may, where necessary, issue an early warning during the review meeting and ask the Member State to devise and implement the additional remedial actions for the following financial year.</u> Performance NDM		4.
	Article 38a(5)			
Y	397f	<u>3. No later than 15 March ... [two years after the date of application of this Regulation] and each subsequent year, the Commission shall transmit to the European Parliament a summary report on the annual performance monitoring carried out the</u>		5.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>previous calendar year, including early warnings issued.</u> Performance NDM		
Article 39				
Y	398	Article 39 Suspension of payments in relation to the multi-annual performance monitoring Suspension <u>and reductions</u> of payments in relation to the multi-annual performance ~~monitoring~~<u>review</u> Performance NDM		Article 39
Article 39(-1)				
Y	398a	<u>1. The Commission shall carry out a multiannual performance review as referred in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation] based on the information provided in the performance reports from ... [two years after the date of application of this Regulation] and every two years thereafter.</u> Performance NDM		-1.
Article 39(1), first subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
399	1. In case of delayed or insufficient progress towards targets, as set out in the national CAP Strategic Plan and monitored in accordance with Articles 115 and 116 of Regulation (EU) .../...[CAP Strategic Plan Regulation], the Commission may ask the Member State concerned to implement the necessary remedial actions in accordance with an action plan with clear progress indicators, to be established in consultation with the Commission.	~~1.~~ In <u>the</u> case of delayed or insufficient progress towards <u>milestones for result indicators, and where the reported value of one or more result indicators targets</u>, as set out in the national CAP Strategic Plan and monitored in accordance with Articles 115 and 116 of Regulation (EU) .../...[CAP Strategic Plan Regulation], <u>reveals a shortfall of more than 25 % for the reporting year concerned, the Commission</u> ~~may ask~~ the Member State concerned ~~to implement the necessary remedial actions in accordance with an action plan with clear progress indicators, to be established~~ <u>shall submit justification for that shortfall before the review meeting referred to in Article 122 of that Regulation.</u> <u>Where the Member State concerned cannot provide justification for the shortfall, the Commission may request during the review meeting the Member State concerned to devise and establish</u> in consultation with the Commission <u>an action plan and to implement such action plan.</u>	1. ~~In case of delayed or insufficient progress towards targets, as set out in the national CAP Strategic Plan and monitored~~ Where in accordance with ~~Articles 115 and 116~~ Article 121a(2) of Regulation (EU) .../...[CAP Strategic Plan Regulation], the Commission ~~may ask~~ asks the Member State concerned to ~~implement the necessary remedial actions in accordance with an action plan with~~ submit an action plan, the Member State shall establish, in consultation with the Commission, the intended remedial actions, including clear progress indicators, and the timeframe during which the progress has to be established in consultation with the Commission achieved. That timeframe may extend beyond one financial year.	1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance NDM		
	Article 39(1), first subparagraph a			
Y	399a	<u>The Member State concerned shall submit to the Commission, within three months following the Commission's request, the action plan referred to in the second subparagraph, including the necessary remedial actions and the expected timeframe for its execution. That action plan shall clearly identify the interventions related to the result indicators for which the shortfall has been identified.</u> Performance NDM		1.
	Article 39(1), first subparagraph b			
Y	399b	<u>Within a period of 30 days, the Commission shall either notify the Member State concerned in writing that it accepts the action plan or it shall send a request to the Member State concerned for its modifications. The Member State concerned shall comply with the action plan and respect the</u>		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>expected timeframe for its execution as accepted by the Commission.</u> Performance NDM		
Article 39(1), second subparagraph				
Y 400	The Commission may adopt implementing acts laying down further rules on the elements of action plans and the procedure for setting up the action plans. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	<u>For the purpose of establishing the action plans referred to in this paragraph, the Commission shall</u>~~The Commission may~~ adopt ~~implementing acts~~ <u>delegated acts in accordance with Article 100, supplementing this Regulation by</u> laying down further rules on the elements of ~~action plans and the procedure for setting up the~~ <u>those</u> action plans. ~~Those implementing acts shall be adopted in accordance with the examination,~~ <u>including, in particular, a definition of progress indicators and the</u> procedure ~~referred to in Article 101(3)~~ <u>for establishing those action plans.</u> Performance NDM	The Commission ~~may~~ shall adopt implementing acts laying down further rules on the elements of action plans and the procedure for setting up the action plans. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	
Article 39(2), first subparagraph				
Y 401	2. Where the Member States fails	2. Where the Member <u>State</u>		2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	to submit or to implement the action plan referred to in paragraph 1 or if that action plan is manifestly insufficient to remedy the situation, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30.	<u>~~concerned States~~ fails to submit or ~~to~~ implement the action plan referred to in paragraph 1 or if <u>the action plan submitted by that Member State</u> ~~that action plan~~ is manifestly insufficient to remedy the situation, the Commission may, <u>after consulting the Member State concerned and granting it an opportunity to respond within a period of 30 days</u>, adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30.</u>		
	Article 39(2), first subparagraph a			
401a		<u>Where the Member State concerned responded and presented its observations and the Commission considered those observations insufficient, the Commission shall, where necessary and at the latest when the implementing act is adopted, provide justification as to why the observations presented were not sufficient. Those implementing acts shall be adopted in accordance with the advisory</u>		2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>procedure referred to in Article 101(2).</u> Performance NDM		
Article 39(2), first subparagraph b				
401b		<u>The Commission shall take into account the timeframe indicated for the execution of the action plan before any suspension procedure is initiated under this Article. The Commission shall also take into account cases of force majeure and serious crisis, which could have prevented the Member State from proper implementation of its action plan including the achievement of milestones concerned.</u> Performance NDM		2.
Article 39(2), second subparagraph				
402	The suspension shall be applied in accordance with the principle of proportionality to the relevant expenditure related to the interventions which were to be covered by that action plan. The Commission shall reimburse the	The suspension shall be applied in accordance with the principle of proportionality to the relevant expenditure related to the interventions which were to be covered by that action plan. The Commission shall reimburse the	The suspension shall be applied in accordance with the principle of proportionality to the relevant expenditure related to the interventions which were to be covered by that action plan. The Commission shall reimburse the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	suspended amounts when, on the basis of the performance review referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation] satisfactory progress towards targets is achieved. If the situation is not remedied by the closure of the national CAP Strategic Plan, the Commission may adopt an implementing act definitively reducing the amount suspended for the Member State concerned.	suspended amounts when, on the basis of the performance review referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation] satisfactory progress towards ~~targets~~ <u>milestones for result indicators and the reported value of result indicators</u> is achieved. If the situation is not remedied by the closure of the national CAP Strategic Plan, the Commission may adopt an implementing act definitively reducing the amount suspended for the Member State concerned. Performance NDM	suspended amounts when, on the basis of the performance review referred to in Article ~~121~~ 121a of Regulation (EU) .../... [CAP Strategic Plan Regulation] satisfactory progress towards targets is achieved. If the situation is not remedied by the closure of the national CAP Strategic Plan, the Commission may adopt an implementing act definitively reducing the amount suspended for the Member State concerned. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	
	Article 39(2), second subparagraph a			
402a		<u>For the purposes of this Article, "satisfactory progress" means that the Member State concerned has implemented the action plan, and the reached milestones and the reported value of result indicators concerned constitutes a shortfall of less than 25 % for the reporting years concerned.</u> Performance NDM		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 39(2), second subparagraph b			
Y	402b	<u>The Member State concerned may voluntarily notify the Commission of the advancement of the action plan during the budget year in order to allow the Commission to assess the progress made in reaching the milestones. If a Member State can demonstrate that the shortfall, which led to the suspension, is reduced to less than 25 % during the budget year, the amounts suspended shall be reimbursed.</u> Performance NDM		Y
	Article 39(2), second subparagraph c			
Y	402c	<u>If the situation is not remedied by the end of the sixth month following the suspension , the Commission may adopt an implementing act definitively reducing the amount suspended for the Member State concerned. The amounts definitively reduced shall be reallocated to Member States to reward satisfactory performance as referred to in Article 39a.</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance NDM		
Article 39(2), third subparagraph				
403	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the rate and duration of suspension of payments and the condition for reimbursing or reducing those amounts with regard to the multi-annual performance monitoring.	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the rate and duration of suspension of payments and the condition for reimbursing or reducing those amounts with regard to the multi-annual performance ~~monitoring~~ review. Performance NDM	The Commission is ~~empowered to~~ shall adopt ~~delegated~~ implementing acts in accordance with Article 100 ~~supplementing this Regulation with~~ 101 laying down detailed rules on the rate and duration of suspension of payments and the ~~condition~~ conditions for reimbursing or reducing those amounts with regard to the multi-annual performance monitoring. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	
Article 39(3), first subparagraph				
404	3. The implementing acts provided for in paragraphs 1 and 2 shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	3. The implementing acts provided for in paragraphs 1 and 2 shall be adopted in accordance with the advisory procedure referred to in Article 101(2). NDM Performance	<i>deleted</i>	3.
Article 39(3), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	405	Before adopting those implementing acts, the Commission shall inform the Member State concerned of its intention and shall ask it to respond within a period which shall not be less than 30 days. NDM Performance	Before adopting ~~these~~ the implementing acts referred to in the first and second subparagraph of paragraph 2 , the Commission shall inform the Member State concerned of its intention and shall ask it to respond within a period which shall not be less than 30 days.	
	Article 39a			
Y	405a	<u>Article 39a</u> <u>Redistribution of funds resulting from payment reductions in relation to the multi-annual performance review</u> Performance		Article 39a
	Article 39a(1)			
Y	405b	<u>1. Funds resulting from reductions according to Article 39(3) of this Regulation shall be placed in a performance reserve and used to reward Member States where performance has been satisfactory in relation to the specific objectives referred to in Article 6(1) of Regulation (EU)</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>.../... [CAP Strategic Plan Regulation] and further specified in their CAP Strategic Plan.</u> Performance		
	Article 39a(2)			
Y	405c	<u>2. Such funds may be attributed to Member States at the end of the CAP Strategic Plans to reward satisfactory performance provided that the Member State concerned has met the condition set out in paragraph 3 of this Article.</u> Performance		Y
	Article 39a(3), introductory part			
Y	405d	<u>3. Based on the last multi-annual performance review, funds shall be attributed only to the Member States, which have achieved at least 90 % of their target value in relation to the result indicators applied to the specific objectives set out in Article 6(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation] and set out in their CAP Strategic Plan.</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Performance		
	Article 39a(3), a			
Y	405e	<u>The Commission shall within two months after the receipt of the last performance report of all Member State referred to in Article 121(2) of Regulation (EU) .../... [CAP Strategic Plan Regulation] adopt an implementing act without applying the committee procedure referred to in Article 101 to decide for each Member State whether the respective CAP Strategic Plans have achieved the target values referred to in paragraph 3 of this Article.</u> Performance		Y
	Article 39a(4)			
Y	405f	<u>4. Where the target values referred to in paragraph 3 are achieved, an amount shall be calculated and granted by the Commission to the Member State(s) concerned and considered to be definitely allocated to financial year after the closure of the CAP Strategic Plans on the</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>basis of the decision referred to in the same paragraph. When attributing the funds, the Commission may take into consideration the cases of force majeure and serious socio-economic crises impeding the achievement of the relevant milestones.</u> Performance		
Article 40				
406	Article 40 Suspension of payments in relation to deficiencies in the governance systems	Article 40 Suspension of payments in relation to deficiencies in the governance systems Performance NDM		Article 40
Article 40(1), first subparagraph				
407	1. In case of serious deficiencies in the functioning of the governance systems, the Commission may ask the Member State concerned to implement the necessary remedial actions in accordance with an action plan with clear progress indicators, to be established in consultation with the Commission.	1. ~~In case of~~<u>Where</u> serious deficiencies in the functioning of the governance systems <u>are detected and indicated in the management declaration of a paying agency, in the opinion of the certification body or during</u> ~~the~~ <u>Commission's checks under Article 47, the Commission shall</u>		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		~~may~~ ask the Member State concerned to <u>respond and provide comments on the findings within a period of two months after the request in order to assess the need for remedial actions and, where necessary, an action plan. After expiry of that period, the Commission shall, where necessary, request the Member State concerned to</u> implement the necessary remedial actions in accordance with an action plan with clear progress indicators, <u>which shall</u>~~to~~ be established in consultation with the Commission. Performance NDM		
Article 40(1), first subparagraph a				
407a		<u>The Member State concerned shall, within three months following the Commission's request, submit to the Commission the action plan referred to in the first subparagraph, including the necessary remedial actions and the expected time frame for its execution. The Commission shall either notify the Member State concerned in writing that it accepts the action plan or it shall</u>		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>send to the Member State concerned a request for modifications. The Member State concerned shall comply with the action plan and respect the expected time frame for its execution as accepted by the Commission.</u> Performance NDM		
Article 40(1), second subparagraph				
408	The Commission may adopt implementing acts laying down further rules on the elements of the action plans and the procedure for setting up the action plans. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	The Commission may adopt ~~implementing acts laying down further rules on the elements of the action plans and the procedure for setting up~~ <u>delegated acts in accordance with Article 100, supplementing this Regulation by laying down further rules on the elements of</u> the action plans. ~~Those implementing acts shall be adopted in accordance with the examination~~ <u>referred to in this paragraph and the</u> procedure ~~referred to in Article 101(3) for establishing them.~~ Performance NDM	The Commission ~~may~~ shall adopt implementing acts laying down further rules on the elements of the action plans and the procedure for setting up the action plans. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	
Article 40(2), first subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
409	2. Where the Member State fails to submit or to implement the action plan referred to in paragraph 1 or if that action plan is manifestly insufficient to remedy the situation, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30.	2. Where the Member State fails to submit or to implement the action plan referred to in paragraph 1 <u>of this Article</u> or if that action plan is manifestly insufficient to remedy the situation <u>or if it has not been applied in accordance with the written request of the Commission as referred to in that paragraph</u>, the Commission may adopt implementing acts suspending the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30. <u>Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2).</u> Performance NDM		2.
Article 40(2), second subparagraph				
410	The suspension shall be applied in accordance with the principle of proportionality to the relevant expenditure effected by the Member State where the deficiencies exist, for a period to be determined in the implementing acts referred to in the first subparagraph, which shall not	The suspension shall be applied in accordance with the principle of proportionality to the relevant expenditure effected by the Member State where the deficiencies exist, for a period to be determined in the implementing acts referred to in the first subparagraph, which shall not		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	exceed 12 months. If the conditions for the suspension continue to be met, the Commission may adopt implementing acts prolonging that period for further periods not exceeding 12 months in total. The amounts suspended shall be taken into account when adopting the implementing acts referred to in Article 53.	exceed 12 months. If the conditions for the suspension continue to be met, the Commission may adopt implementing acts prolonging that period for further periods not exceeding 12 months in total. The amounts suspended shall be taken into account when adopting the implementing acts referred to in Article 53. NDM		
Article 40(3), first subparagraph				
G	411	3. The implementing acts provided for in this Article shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Performance NDM	3. The implementing acts provided for in ~~this Article~~ paragraph (2) shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	3.
Article 40(3), second subparagraph				
Y	412	Before adopting the implementing acts referred to in paragraph 2, the Commission shall inform the Member State concerned of its intention and shall ask it to respond within a period which shall not be less than 30 days. <u>Where the</u>	Before adopting ~~the~~ those implementing acts ~~referred to in paragraph 2~~ , the Commission shall inform the Member State concerned of its intention and shall ask it to respond within a period which shall not be less than 30	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Member State concerned responded and presented its observations, and the Commission considered those observations insufficient, the Commission shall, where necessary and at the latest when the implementing act is adopted, provide justification as to why the observations presented were not sufficient.</u> Performance NDM	days.	
Article 40(3), third subparagraph				
413	The implementing acts determining the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30 shall take account of the implementing acts adopted under the first subparagraph of this paragraph.	The implementing acts determining the monthly payments referred to in Article 19(3) or the interim payments referred to in Article 30 shall take account of the ~~implementing~~ <u>delegated</u> acts adopted under the ~~first~~ <u>third</u> subparagraph of <u>paragraph 1.</u> ~~this paragraph.~~ Performance NDM		
Article 41				
414	Article 41 Keeping separate accounts	Article 41 Keeping separate accounts		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 41, first paragraph				
415	Each paying agency shall keep a set of separate accounts for the appropriations entered in the Union's budget for the Funds.	Each paying agency shall keep a set of separate accounts for the appropriations entered in the Union's budget for the Funds.		
Article 42				
416	Article 42 Payment to beneficiaries	Article 42 Payment to beneficiaries		Article 42 Payment to beneficiaries Financial management Text Origin: Commission Proposal
Article 42(1)				
417	1. Except where otherwise explicitly provided for in Union law, Member States shall ensure that payments relating to the financing provided for in this Regulation shall be disbursed in full to the beneficiaries.	1. Except where otherwise explicitly provided for in Union law, Member States shall ensure that payments relating to the financing provided for in this Regulation shall be disbursed in full to the beneficiaries.		1. Except where otherwise explicitly provided for in Union law, Member States shall ensure that payments relating to the financing provided for in this Regulation shall be disbursed in full to the beneficiaries. Text Origin: Commission Proposal
Article 42(2), first subparagraph				
418				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. Member States shall ensure that the payments under the interventions and measures referred to in Article 63(2) shall be made within the period from 1 December to 30 June of the following calendar year.	2. Member States shall ensure that the payments under the interventions and measures referred to in Article 63(2) shall be made within the period from 1 December to 30 June of the following calendar year.		2. Member States shall ensure that the payments under the interventions and measures referred to in Article 63(2) shall be made within the period from 1 December to 30 June of the following calendar year. Text Origin: Commission Proposal
Article 42(2), second subparagraph, introductory part				
G 419	Notwithstanding the first subparagraph, Member States may:	Notwithstanding the first subparagraph, Member States may:		Notwithstanding the first subparagraph, Member States may: Financial management
Article 42(2), second subparagraph, point (a)				
G 420	(a) prior to 1 December but not before 16 October, pay advances of up to 50 % for direct payments interventions;	(a) prior to 1 December but not before 16 October, pay advances of up to 50 % for direct payments interventions <u>and for the measures referred to in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively;</u>		(a) Financial management
Article 42(2), second subparagraph, point (b)				
G 421	(b) prior to 1 December pay	(b) prior to 1 December pay		(b) prior to 1 December pay

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2).	advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2). Financial management		advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2). Text Origin: Commission Proposal
Article 42(3)				
422	3. Member States may decide to pay advances of up to 50% under the interventions referred to in Articles 68 and 71 of Regulation (EU) No.../[CAP Strategic Plan Regulation].	3. Member States may decide to pay advances of up to 50% under the interventions referred to in Articles 68 and 71 <u>and Chapter III of Title III</u> of Regulation (EU) ~~No~~ .../[CAP Strategic Plan Regulation] <u>as well as Section I of Chapter II of Regulation (EU) No 1308/2013.</u>		3. Financial management
Article 42(4)				
423	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the interventions or measures for which the Member States may pay advances.	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the interventions or measures for which the Member States may pay advances.	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 ~~supplementing this Regulation with~~ amending this Article by adding rules allowing Member States to pay advances as regards the interventions referred to in Chapter III of Title III of Regulation [CAP Strategic Plan Regulation] and as regards	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 amending this Article by adding rules allowing Member States to pay advances as regards the interventions referred to in Chapter III of Title III of Regulation [CAP Strategic Plan Regulation] and as regards measures regulating or supporting

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			measures regulating or supporting agricultural markets as laid down in Regulation (EU) No 1308/2013 in order to ensure a coherent and non-discriminatory payment of or measures for which the Member States may pay advances .	agricultural markets as laid down in Regulation (EU) No 1308/2013 in order to ensure a coherent and non-discriminatory payment of advances . Financial management
Article 42(4) second subparagraph				
Y	423a		The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Article by setting up specific conditions for the payment of advances, to ensure a coherent and non-discriminatory payment of advances.	-a Financial management
Article 42(5), first subparagraph				
Y	424	5. In the event of an emergency, the Commission may adopt implementing acts to resolve specific problems in relation to the application of this Article. Those implementing acts may derogate from paragraph 2, but only to the extent that, and for such a period, as is strictly necessary.	5. Upon the request of a Member State, in the event of an emergency, and within the limits of point b) of Article 11 (2) of Regulation (EU, Euratom) 2018/1046, the Commission shall adopt, where appropriate, implementing acts the Commission may adopt	5. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			implementing acts to resolve specific problems in relation to the application of this Article. Those implementing acts may derogate from paragraph 2, but only to the extent that, and for such a period, as is strictly necessary.	
Article 42(5), second subparagraph				
425	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		
Article 43				
426	Article 43 Assignment of revenue	Article 43 Assignment of revenue		
Article 43(1), introductory part				
427	1. The following shall be "assigned revenue" within the meaning of Article 21 of the Financial Regulation:	1. The following shall be "assigned revenue" within the meaning of Article 21 of the Financial Regulation:		
Article 43(1), point (a)				
428	(a) as regards expenditure under	(a) as regards expenditure under		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	both EAGF and EAFRD, sums under Articles 36, 52 and 53 of this Regulation and Article 54 of Regulation (EU) No 1306/2013 applicable in accordance with Article 102 of this Regulation and, as regards expenditure under the EAGF, sums under Article 54 and Article 51 of this Regulation, which must be paid to the Union's budget, including interest thereon;	both EAGF and EAFRD, sums under Articles 36, 52 and 53 of this Regulation and Article 54 of Regulation (EU) No 1306/2013 applicable in accordance with Article 102 of this Regulation and, as regards expenditure under the EAGF, sums under Article 54 and Article 51 of this Regulation, which must be paid to the Union's budget, including interest thereon;		
Article 43(1), point (b)				
429	(b) amounts corresponding to penalties applied in accordance with the rules on conditionality as referred to in Article 11 of Regulation (EU) .../... [CAP Strategic Plan Regulation], as regards expenditure under EAGF;	(b) amounts corresponding to penalties applied in accordance with the rules on conditionality as referred to in Article 11 of Regulation (EU) .../... [CAP Strategic Plan Regulation], as regards expenditure under EAGF;		
Article 43(1), point (c)				
430	(c) any security, deposit or guarantee furnished pursuant to Union law adopted within the framework of the CAP, excluding rural development interventions, and subsequently forfeited. However, forfeited securities lodged when issuing export or	(c) any security, deposit or guarantee furnished pursuant to Union law adopted within the framework of the CAP, excluding rural development interventions, and subsequently forfeited. However, forfeited securities lodged when issuing export or		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	import licences or under a tendering procedure for the sole purpose of ensuring that tenderers submit genuine tenders shall be retained by the Member States;	import licences or under a tendering procedure for the sole purpose of ensuring that tenderers submit genuine tenders shall be retained by the Member States;		
Article 43(1), point (d)				
431	(d) sums definitively reduced in accordance with Article 39(2);	(d) sums definitively reduced in accordance with Article 39(2);		
Article 43(2)				
432	2. The sums referred to in paragraph 1 shall be paid to the Union's budget and, in the event of reuse, shall be used exclusively to finance EAGF or EAFRD expenditure.	2. The sums referred to in paragraph 1 shall be paid to the Union's budget and, in the event of reuse, shall be used exclusively to finance EAGF or EAFRD expenditure, <u>respectively, and shall predominantly fund the agricultural reserve established under the EAGF, within the limits laid down in Article 14.</u>		
Article 43(3)				
433	3. This Regulation shall apply mutatis mutandis to assigned revenue referred to in paragraph 1.	3. This Regulation shall apply mutatis mutandis to assigned revenue referred to in paragraph 1.		
Article 43(4)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
434	4. As regards the EAGF, Articles 113 of the Financial Regulation shall apply mutatis mutandis to the keeping of accounts on assigned revenue referred to in this Regulation.	4. As regards the EAGF, Articles 113 of the Financial Regulation shall apply mutatis mutandis to the keeping of accounts on assigned revenue referred to in this Regulation.		
Article 44				
435	Article 44 Information measures	Article 44 Information measures		
Article 44(1), first subparagraph				
436	1. The provision of information financed pursuant to point (e) of Article 7 shall aim, in particular, to help explain, implement and develop the CAP and to raise public awareness of its content and objectives to reinstate consumer confidence following crises through information campaigns, to inform farmers and other parties active in rural areas and to promote the European model of agriculture, as well as to help citizens understand it.	1. The provision of information financed pursuant to point (e) of Article 7 shall aim, in particular, to help explain, implement and develop the CAP and to raise public awareness of its content and objectives <u>including its interaction with the climate, environment, animal welfare and development. This is to inform citizens about the challenges faced in agriculture and food, to inform farmers and consumers, to restore</u> ~~to reinstate~~ consumer confidence following crises through information campaigns, to inform farmers and other parties active in		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		rural areas and to promote <u>a more sustainable Union</u> ~~the European~~ model of agriculture, as well as to help citizens understand it.		
Article 44(1), second subparagraph				
437	It shall supply coherent, objective and comprehensive information, both inside and outside the Union.	It shall supply coherent, <u>impartial, evidence-based</u> , objective and comprehensive information, both inside and outside the Union <u>by means of a communication plan</u> .		
Article 44(2), first subparagraph, introductory part				
438	2. The measures referred to in paragraph 1 may consist of:	2. The measures referred to in paragraph 1 may consist of:		
Article 44(2), first subparagraph, point (a)				
439	(a) annual work programmes or other specific measures presented by third parties;	(a) annual work programmes or other specific measures presented by third parties;		
Article 44(2), first subparagraph, point (b)				
440	(b) activities implemented on the initiative of the Commission.	(b) activities implemented on the initiative of the Commission.		
Article 44(2), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
441	Those measures which are required by law or those measures already receiving financing under another Union action shall be excluded.	Those measures which are required by law or those measures already receiving financing under another Union action shall be excluded.		
Article 44(2), third subparagraph				
442	In order to implement activities as referred to in point (b) of the first subparagraph, the Commission may be assisted by external experts.	In order to implement activities as referred to in point (b) of the first subparagraph, the Commission may be assisted by external experts.		
Article 44(2), fourth subparagraph				
443	The measures referred to in the first subparagraph shall also contribute to the corporate communication of the Union's political priorities in so far as those priorities are related to the general objectives of this Regulation.	The measures referred to in the first subparagraph shall also contribute to the corporate communication of the Union's political priorities in so far as those priorities are related to the general objectives of this Regulation.		
Article 44(3)				
444	3. The Commission shall publish once a year a call for proposals respecting the conditions set out in the Financial Regulation.	3. The Commission shall publish once a year a call for proposals respecting the conditions set out in the Financial Regulation.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 44(4)				
445	4. The Committee referred to in Article 101(1) shall be notified of measures envisaged and taken pursuant to this Article.	4. The Committee referred to in Article 101(1) shall be notified of measures envisaged and taken pursuant to this Article.		
Article 44(5)				
446	5. The Commission shall present a report on the implementation of this Article to the European Parliament and to the Council every two years.	5. The Commission shall present a report on the implementation of this Article to the European Parliament and to the Council every two years.		
Article 45				
447	Article 45 Commission powers	Article 45 Commission powers		
Article 45(1), first subparagraph				
448	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 in order to supplement this Regulation concerning the conditions under which certain types of expenditure and revenue under the Funds are to be compensated.	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 in order to supplement this Regulation concerning the conditions <u>relating to the details of expenditure declarations</u> under which certain types of expenditure and revenue under the Funds are to	1. The Commission is empowered to adopt delegated acts in accordance with Article 100, taking account of revenue collected by paying agencies for the Union's budget when making payments on the basis of the expenditure declarations submitted by Member States , in	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		be compensated.	order to supplement this Regulation concerning the conditions under which certain types of expenditure and revenue under the Funds are to be compensated.	
Article 45(1), second subparagraph				
449	If the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 11(2) of the Financial Regulation, the Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the method applicable to the commitments and the payment of the amounts.	If the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 11(2) of the Financial Regulation, the Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the method applicable to the commitments and the payment of the amounts.	If the Union's budget has not been adopted by the beginning of the financial year or if the total amount of the commitments scheduled exceeds the threshold laid down in Article 11(2) of the Financial Regulation, the Commission is empowered to adopt delegated acts in accordance with Article 100 enabling the equitable distribution of the appropriations available between the Member States, supplementing this Regulation with rules on the method applicable to the commitments and the payment of the amounts.	
Article 45(2)				
450	2. The Commission may adopt implementing acts laying down further rules on the obligation laid	2. The Commission may adopt implementing acts laying down further rules on the obligation laid		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	down in Article 41 and the specific conditions applying to the information to be booked in the accounts kept by the paying agencies. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	down in Article 41 and the specific conditions applying to the information to be booked in the accounts kept by the paying agencies. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		
Article 45(3), first subparagraph, introductory part				
451	3. The Commission may adopt implementing acts laying down rules on:	3. The Commission may adopt implementing acts laying down rules on:		
Article 45(3), first subparagraph, point (a)				
452	(a) the financing and accounting of intervention measures in the form of public storage, and other expenditure financed by the Funds;	(a) the financing and accounting of intervention measures in the form of public storage, and other expenditure financed by the Funds;		
Article 45(3), first subparagraph, point (b)				
453	(b) the terms and conditions governing the implementation of the automatic decommitment procedure.	(b) the terms and conditions governing the implementation of the automatic decommitment procedure.		
Article 45(3), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
454	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		
TITLE III, Chapter IV				
455	Chapter IV Clearance of accounts	Chapter IV Clearance of accounts		
TITLE III, Chapter IV, Section 1				
456	Section 1 General provisions	Section 1 General provisions		
Article 46				
457	Article 46 Single audit approach	Article 46 Single audit approach Commission checks	Article 46 Single audit approach ¹ 1. With regard to Articles 46 and 47, a Recital should be introduced: For the implementation of the single audit approach, where generally the Commission should take assurance from the work of the certification bodies, and taking account of its own risk assessment of the need for checks by the Commission in the Member State concerned, the Commission may carry out checks where it has informed the Member State concerned that it cannot rely on the work of the certification body. This does not exclude that the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			Commission, in order to perform its responsibilities under Article 317 of the Treaty, may carry out checks where serious deficiencies in the functioning of the governance systems may exist, which are not followed up by the Member State.	
Article 46, first paragraph				
458	For the purposes of Article 127 of the Financial Regulation, the Commission shall take assurance from the work of the certification bodies referred to in Article 11 of this Regulation, unless it has informed the Member State that it cannot rely on the work of the certification body for a given financial year, and it shall take it into account in its risk assessment of the need for Commission audits in the Member State concerned.	For the purposes of Article 127 of the Financial Regulation, the Commission shall take assurance from the work of the certification bodies referred to in Article 11 of this Regulation, <u>and shall take it into account in its risk assessment unless it has informed the Member State that it cannot rely on the work of the certification body for a given financial year, and it shall take it into account in its risk assessment of the need for Commission audits in the Member State concerned.</u> <u>need for Commission audits in the Member State concerned, unless it has informed that Member State that it is unable to rely on that work.</u> Commission checks	~~For the purposes of~~ In accordance with Article 127 of the Financial Regulation, the Commission shall take assurance from the work of the certification bodies referred to in Article 11 of this Regulation, unless it has informed the Member State that it cannot rely on the work of the certification body for a given financial year, and it shall take it into account in its risk assessment of the need for Commission audits in the Member State concerned. The Commission shall inform the Member State of the reasons why it cannot rely on the work of the certification body concerned.	
Article 47				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	459	Article 47 Checks by the Commission Commission checks		
Article 47(1), first subparagraph, introductory part				
Y	460	1. Without prejudice to the checks carried out by Member States under national law, – regulations and administrative provisions or Article 287 of the Treaty or to any check organised under Article 322 of the Treaty or based on Council Regulation (Euratom, EC) No 2185/96, the Commission may organise checks in Member States with a view to verifying in particular: Commission checks	1. Without prejudice to the checks carried out by Member States under national law, – regulations and administrative provisions or Article 287 of the Treaty or to any check organised under Article 322 of the Treaty or based on Council Regulation (Euratom, EC) No 2185/96 <u>or to Article 127 of the Financial Regulation</u> , the Commission may organise checks in Member States with a view to verifying ~~in particular~~ :	1.
Article 47(1), first subparagraph, point (a)				
G	461	(a) compliance of administrative practices with Union rules; Commission checks		
Article 47(1), first subparagraph, point (b)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	462	(b) whether the ~~expenditure~~ <u>operations</u> falling within the scope of Articles 5(2) and 6 and corresponding to the interventions referred to in Regulation (EU) .../[CAP Strategic Plan Regulation] have a corresponding output as reported in the annual performance report; <u>been effected in accordance with Union requirements and checked in order to ensure compliance with those requirements</u> ~~and corresponding output as reported in the annual performance report;~~ Commission checks		(b)
Article 47(1), first subparagraph, point (ba)				
Y	462a	<u>ba whether the other operations falling within the scope of Articles 5(2) and 6 have been effected and checked in accordance with Union law;</u> Commission checks		ba
Article 47(1), first subparagraph, point (c)				
G	463	(c) whether the work of the certification body is carried out in accordance with Article 11 and for		(c)
		(c) whether the work of the certification body is carried out in accordance with Article 11 and for		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the purposes of Section 2 of this Chapter;	the purposes of Section 2 of this Chapter; Commission checks		
	Article 47(1), first subparagraph, point (d)			
Y	464 (d) whether a paying agency complies with the accreditation criteria laid down in Article 8(2) and whether the Member State correctly applies Article 8(5).	(d) whether a paying agency complies with the accreditation criteria laid down in Article 8(2) and whether the Member State correctly applies Article 8(5); Commission checks		(d)
	Article 47(1), first subparagraph, point (da)			
	464a	<u>da whether the action plans referred to in Articles 39 and 40 are correctly implemented.</u> Commission checks		da
	Article 47(1), first subparagraph a			
Y	464b	<u>If the Commission cannot rely on the work of the certification body as referred to in Article 46, in the case of serious deficiencies detected in the Member State's governance, management and</u>		1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>control system or to ensure that the financial interests of the Union are protected in accordance with Article 57 of this Regulation, the Commission may carry out extended monitoring, including on-the-spot checks as long as the serious deficiencies in the governance system persist.</u> Commission checks		
Article 47(1), second subparagraph				
G 465	Persons authorised by the Commission to carry out checks on its behalf, or Commission agents acting within the scope of the powers conferred on them, shall have access to the books and all other documents, including documents and metadata drawn up or received and recorded on an electronic medium, relating to expenditure financed by the EAGF or the EAFRD.	Persons authorised by the Commission to carry out checks on its behalf, or Commission agents acting within the scope of the powers conferred on them, shall have access to the books and all other documents, including documents and metadata drawn up or received and recorded on an electronic medium, relating to expenditure financed by the EAGF or the EAFRD. Commission checks		Persons authorised by the Commission to carry out checks on its behalf, or Commission agents acting within the scope of the powers conferred on them, shall have access to the books and all other documents, including documents and metadata drawn up or received and recorded on an electronic medium, relating to expenditure financed by the EAGF or the EAFRD. Text Origin: Commission Proposal
Article 47(1), third subparagraph				
G 466	The powers to carry out checks	The powers to carry out checks		The powers to carry out checks

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	shall not affect the application of national provisions which reserve certain acts for agents specifically designated by national law. Without prejudice to the specific provisions of Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, persons authorised by the Commission to act on its behalf shall not take part, inter alia, in home visits or the formal questioning of persons on the basis of law of the Member State concerned. However, they shall have access to information thus obtained.	shall not affect the application of national provisions which reserve certain acts for agents specifically designated by national law. Without prejudice to the specific provisions of Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, persons authorised by the Commission to act on its behalf shall not take part, inter alia, in home visits or the formal questioning of persons on the basis of law of the Member State concerned. However, they shall have access to information thus obtained. Commission checks		shall not affect the application of national provisions which reserve certain acts for agents specifically designated by national law. Without prejudice to the specific provisions of Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, persons authorised by the Commission to act on its behalf shall not take part, inter alia, in home visits or the formal questioning of persons on the basis of law of the Member State concerned. However, they shall have access to information thus obtained. Text Origin: Commission Proposal
Article 47(2), first subparagraph				
467	2. The Commission shall give sufficient prior notice of a check to the Member State concerned or to the Member State within whose territory the check is to take place, taking into account the administrative impact on paying agencies when organising checks. Agents from the Member State concerned may take part in such	2. The Commission shall give sufficient prior notice of a check to the Member State concerned or to the Member State within whose territory the check is to take place, taking into account the administrative impact on paying agencies when organising checks. Agents from the Member State concerned may take part in such		2. The Commission shall give sufficient prior notice of a check to the Member State concerned or to the Member State within whose territory the check is to take place, taking into account the administrative impact on paying agencies when organising checks. Agents from the Member State concerned may take part in such

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	checks.	checks. Commission checks		checks. Text Origin: Commission Proposal
Article 47(2), second subparagraph				
468	At the request of the Commission and with the agreement of the Member State, additional checks or inquiries into the operations covered by this Regulation shall be undertaken by the competent bodies of that Member State. Commission agents or persons authorised by the Commission to act on its behalf may take part in such checks.	At the request of the Commission and with the agreement of the Member State, additional checks or inquiries into the operations covered by this Regulation shall be undertaken by the competent bodies of that Member State. Commission agents or persons authorised by the Commission to act on its behalf may take part in such checks. Commission checks		At the request of the Commission and with the agreement of the Member State, additional checks or inquiries into the operations covered by this Regulation shall be undertaken by the competent bodies of that Member State. Commission agents or persons authorised by the Commission to act on its behalf may take part in such checks. Text Origin: Commission Proposal
Article 47(2), third subparagraph				
469	In order to improve checks, the Commission may, with the agreement of the Member States concerned, request the assistance of the authorities of those Member States for certain checks or inquiries.	In order to improve checks, the Commission may, with the agreement of the Member States concerned, request the assistance of the authorities of those Member States for certain checks or inquiries. Commission checks		In order to improve checks, the Commission may, with the agreement of the Member States concerned, request the assistance of the authorities of those Member States for certain checks or inquiries. Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 48			
470	Article 48 Access to information	Article 48 Access to information Commission checks		Article 48 Access to information Text Origin: Commission Proposal
	Article 48(1)			
471	1. Member States shall make available to the Commission all information necessary for the smooth operation of the Funds and shall take all appropriate measures to facilitate the checks which the Commission deems appropriate in connection with the management of Union financing.	1. Member States shall make available to the Commission all information necessary for the smooth operation of the Funds and shall take all appropriate measures to facilitate the checks which the Commission deems appropriate in connection with the management of Union financing. Commission checks		1. Member States shall make available to the Commission all information necessary for the smooth operation of the Funds and shall take all appropriate measures to facilitate the checks which the Commission deems appropriate in connection with the management of Union financing. Text Origin: Commission Proposal
	Article 48(2)			
472	2. Member States shall communicate to the Commission at its request the laws, regulations and administrative provisions which they have adopted in order to implement the Union legal acts	2. Member States shall communicate to the Commission at its request the laws, regulations and administrative provisions which they have adopted in order to implement the Union legal acts		2. Member States shall communicate to the Commission at its request the laws, regulations and administrative provisions which they have adopted in order to implement the Union legal acts

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	relating to the CAP, where those acts have a financial impact on the EAGF or the EAFRD.	relating to the CAP, where those acts have a financial impact on the EAGF or the EAFRD. Commission checks		relating to the CAP, where those acts have a financial impact on the EAGF or the EAFRD. Text Origin: Commission Proposal
Article 48(3)				
Y 473	3. Member States shall make available to the Commission information about irregularities within the meaning of Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, suspected fraud cases detected, and information about the steps taken pursuant to Section 3 of this Chapter to recover undue payments in connection with those irregularities and frauds.	3. Member States shall make available to the Commission information about irregularities within the meaning of Regulation (~~EU~~ EC, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, suspected fraud cases detected, and information about the steps taken pursuant to Section 3 of this Chapter to recover undue payments in connection with those irregularities and frauds. <u>The Commission shall summarise that information and publish multiannual reports, communicating them to the European Parliament.</u> Commission checks		3. Text Origin: EP comments
Article 49				
G 474				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 49 Access to documents	Article 49 Access to documents		Article 49 Commission checks
Article 49, first paragraph				
475	The accredited paying agencies shall keep supporting documents relating to payments made and documents relating to the performance of the checks required by Union law, and shall make the documents and information available to the Commission.	The accredited paying agencies shall keep supporting documents relating to payments made and documents relating to the performance of the checks required by Union law, and shall make the documents and information available to the Commission.		Commission checks
Article 49, second paragraph				
476	Those supporting documents may be kept in electronic form under the conditions laid down by the Commission on the basis of Article 50(2).	Those supporting documents may be kept in electronic form under the conditions laid down by the Commission on the basis of Article 50(2).		Commission checks
Article 49, third paragraph				
477	Where those documents are kept by an authority acting under delegation from a paying agency and responsible for authorising expenditure, that authority shall	Where those documents are kept by an authority acting under delegation from a paying agency and responsible for authorising expenditure, that authority shall		Commission checks

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	send reports to the accredited paying agency on the number of checks made, their content and the measures taken in the light of their results.	send reports to the accredited paying agency on the number of checks made, their content and the measures taken in the light of their results.		
	Article 49, fourth paragraph			
G	478 This Article shall apply mutatis mutandis to the certification bodies.	This Article shall apply mutatis mutandis to the certification bodies.		Commission checks
	Article 50			
Y	479 Article 50 Commission powers	Article 50 Commission powers Commission checks		
	Article 50(1)			
Y	480 1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with specific obligations to be complied with by the Member States under this Chapter and with rules in particular on the criteria for determining the cases of irregularity within the meaning of	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with specific obligations to be complied with by the Member States under this Chapter and with rules in particular on the criteria for determining the cases of irregularity within the meaning of	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 to ensure the correct and efficient application of the provisions relating to checks and access to documents and information set out in this Chapter, supplementing this Regulation with specific obligations to be complied	1. Text Origin: EP comments

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, to be reported and the data to be provided.	Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, to be reported and the data to be provided. Commission checks	with by the Member States under this Chapter and with rules-in particular- on the criteria for determining the cases of irregularity within the meaning of Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, to be reported and the data to be provided.	
Article 50(2), first subparagraph, introductory part				
481	2. The Commission may adopt implementing acts laying down rules on:	2. The Commission may adopt implementing acts laying down rules on: Commission checks		
Article 50(2), first subparagraph, point (a)				
482	(a) the procedures relating to the cooperation obligations to be complied with by the Member States for the implementation of Articles 47 and 48;	(a) the procedures relating to the cooperation obligations to be complied with by the Member States for the implementation of Articles 47 and 48; Commission checks		
Article 50(2), first subparagraph, point (b)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	483	(b) the conditions under which the supporting documents referred to in Article 49 are to be kept, including their form and the time period of their storage. Commission checks		G
Article 50(2), second subparagraph				
G	484	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Commission checks		G
TITLE III, Chapter IV, Section 2				
	485	Section 2 Clearance		
Article 51				
G	486	Article 51 Annual financial clearance Performance		G
Article 51(1), first subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G 487	1. Prior to 31 May of the year following the budget year in question and on the basis of the information referred to in points (a) and (c) of Article 8(3), the Commission shall adopt implementing acts, containing its decision on the clearance of the accounts of the accredited paying agencies, for the expenditure referred to in Article 5(2) and Article 6.	1. Prior to 31 May of the year following the budget year in question and on the basis of the information referred to in points (a), <u>(b)</u> and (c) of Article 8(3), the Commission shall adopt implementing acts, containing its decision on the clearance of the accounts of the accredited paying agencies, for the expenditure referred to in Article 5(2) and Article 6. Performance		1.
Article 51(1), second subparagraph				
G 488	Those implementing acts shall cover the completeness, accuracy and veracity of the annual accounts submitted and shall be without prejudice to the content of the implementing acts subsequently adopted pursuant to Articles 52 and 53.	Those implementing acts shall cover the completeness, accuracy and veracity of the annual accounts submitted and shall be without prejudice to the content of the implementing acts subsequently adopted pursuant to ~~Articles 52 and 53~~ , <u>Article 53</u> . Performance		
Article 51(1), third subparagraph				
G 489	Those implementing acts shall be	Those implementing acts shall be		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	adopted in accordance with the advisory procedure referred to in Article 101(2).	adopted in accordance with the advisory procedure referred to in Article 101(2).		Performance
Article 51(2), first subparagraph				
G 490	2. The Commission shall adopt implementing acts laying down rules on the clearance of accounts provided for in paragraph 1 with regard to the measures to be taken in connection with the adoption of the implementing acts referred to in the second subparagraph of paragraph 1 and their implementation, including the information exchange between the Commission and the Member States and the deadlines to be respected.	2. The Commission shall adopt implementing acts laying down rules on the clearance of accounts provided for in paragraph 1 with regard to the measures to be taken in connection with the adoption of the implementing acts referred to in the second subparagraph of paragraph 1 and their implementation, including the information exchange between the Commission and the Member States and the deadlines to be respected.		Performance
Article 51(2), second subparagraph				
G 491	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		Performance
Article 52				
Y 492	Article 52	Article 52		Article 52

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Annual performance clearance	~~Annual performance clearance~~ Performance		
Article 52(1), first subparagraph				
493	1. Where the expenditure referred to in Articles 5(2) and 6 and corresponding to the interventions referred to in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation] does not have a corresponding output as reported in the annual performance report, the Commission shall adopt implementing acts prior to 15 October of the year following the budget year in question determining the amounts to be reduced from Union financing. Those implementing acts shall be without prejudice to the content of the implementing acts subsequently adopted pursuant to Article 53 of this Regulation.	1. ~~Where the expenditure referred to in Articles 5(2) and 6 and corresponding to the interventions referred to in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation] does not have a corresponding output as reported in the annual performance report, the Commission shall adopt implementing acts prior to 15 October of the year following the budget year in question determining the amounts to be reduced from Union financing. Those implementing acts shall be without prejudice to the content of the implementing acts subsequently adopted pursuant to Article 53 of this Regulation.~~ Performance	1. Where the expenditure referred to in Articles 5(2) and 6 and corresponding to the interventions referred to in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation] does not have a corresponding output as reported in the annual performance report referred to in Article 8(3) and (4) of this Regulation and also referred to in Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation], the Commission shall adopt implementing acts prior to 15 October of the year following the budget year in question determining the amounts to be reduced from Union financing. Those implementing acts shall be without prejudice to the content of the implementing acts subsequently adopted pursuant to Article 53 of this Regulation.	
Article 52(1), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	494	Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Performance		
Article 52(2)				
Y	495	2. The Commission shall assess the amounts to be reduced on the basis of the difference between the annual expenditure declared for an intervention and the amount corresponding to the relevant reported output in accordance with the national CAP Strategic Plan and taking account of justifications provided by the Member State. Performance	2. ~~The Commission shall assess the amounts to be reduced on the basis of the difference between the annual expenditure declared for an intervention and the amount corresponding to the relevant reported output in accordance with the national CAP Strategic Plan and taking account of justifications provided by the Member State.~~ Performance	2. The Commission shall assess the amounts to be reduced on the basis of the difference between the annual expenditure declared for an intervention and the amount corresponding to the relevant reported output in accordance with the national CAP Strategic Plan and taking account of justifications provided by the Member State in the annual performance reports in accordance with Article 121(5) of Regulation (EU) No.../... [CAP Strategic Plan Regulation].
Article 52(3)				
Y	496	3. Before the adoption of the implementing act referred to in paragraph 1, the Commission shall give the Member State an opportunity to submit its comments	3. ~~Before the adoption of the implementing act referred to in paragraph 1, the Commission shall give the Member State an opportunity to submit its comments~~	3. Before the adoption of the implementing act referred to in paragraph 1, the Commission shall give the Member State an opportunity to submit its comments

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and justify any differences.	~~and justify any differences.~~ Performance	and justify any differences within a period which, where the documents in accordance with Articles 8(3), 8(4) and 11(1) have been submitted by the deadline, shall not be less than 30 days.	
Article 52(4)				
G 497	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the criteria for justifications from the concerned Member State and the methodology and criteria for applying reductions.	4. ~~The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the criteria for justifications from the concerned Member State and the methodology and criteria for applying reductions.~~ Performance	deleted	4.
Article 52(5), first subparagraph				
G 498	5. The Commission shall adopt implementing acts laying down rules on the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member	5. ~~The Commission shall adopt implementing acts laying down rules on the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member~~	54. The Commission shall adopt implementing acts laying down rules on the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member	5.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	States, the procedure and the deadlines to be respected.	~~States, the procedure and the deadlines to be respected.~~ Performance	~~States, the procedure and the deadlines to be respected.:~~	
Article 52(5), first subparagraph, point (a)				
498a			(a) the criteria for justifications;	
Article 52(5), first subparagraph, point (b)				
498b			(b) the methodology and criteria for applying reductions;	
Article 52(5), first subparagraph, point (c)				
498c			(c) the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member States, the procedure and the deadlines to be respected.	
Article 52(5), second subparagraph				
g 499	Those implementing acts shall be adopted in accordance with the	~~Those implementing acts shall be adopted in accordance with the~~		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	examination procedure referred to in Article 101(3).	~~examination procedure referred to in Article 101(3).~~ Performance		
Article 53				
G 500	Article 53 Conformity procedure	Article 53 Conformity procedure Commission checks		Article 53 Text Origin: Commission Proposal
Article 53(1), first subparagraph				
G 501	1. Where the Commission finds that the expenditure referred to in Article 5(2) and Article 6 has not been effected in conformity with Union law, the Commission shall adopt implementing acts determining the amounts to be excluded from Union financing.	1. Where the Commission finds that the expenditure referred to in Article 5(2) and Article 6 has not been effected in conformity with Union law, the Commission shall adopt implementing acts determining the amounts to be excluded from Union financing. Commission checks		1. Text Origin: Commission Proposal
Article 53(1), second subparagraph				
Y 502	However, as regards the types of interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation] the	~~However, as regards the types of interventions referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation] the~~		Text Origin: EP comments

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	exclusions from Union financing as referred to in the first subparagraph shall only apply in the case of serious deficiencies in the functioning of the Member States' governance systems.	~~exclusions from Union financing as referred to in the first subparagraph shall only apply in the case of serious deficiencies in the functioning of the Member States' governance systems.~~ Commission checks		
	Article 53(1), third subparagraph			
Y	503 The first subparagraph shall not apply to cases of non-compliance with the eligibility conditions for individual beneficiaries laid down in the national CAP Strategic Plans and national rules.	~~The first subparagraph shall not apply to cases of non-compliance with the eligibility conditions for individual beneficiaries laid down in the national CAP Strategic Plans and national rules.~~ Commission checks		Text Origin: EP comments
	Article 53(1), fourth subparagraph			
G	504 The implementing acts referred to in the first subparagraph shall be adopted in accordance with the advisory procedure referred to in Article 101(2).	The implementing acts referred to in the first subparagraph shall be adopted in accordance with the advisory procedure referred to in Article 101(2). Commission checks		
	Article 53(1), fifth subparagraph			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	504a	Commission checks	The second and the third subparagraphs shall not apply to the interventions referred to in Subsection 2 of Section 3 of Chapter II of Regulation (EU) ... / ... [CAP Strategic Plans Regulation].	Text Origin: EP comments
Article 53(2)				
Y	505	2. The Commission shall assess the amounts to be excluded on the basis of the gravity of the deficiencies found. 2. The Commission shall assess the amounts to be excluded on the basis of the gravity of <u>non-conformity recorded. It shall take due account of the nature of the infringement and of the financial damage incurred by the Union. It shall base the exclusion on the amounts identified as unduly spent. Where it is not reasonably possible to calculate the exact amount, flat-rate corrections shall be used in a proportionate way</u> ~~the deficiencies found.~~ Commission checks		2. Text Origin: EP comments
Article 53(3), first subparagraph				
G	506	3. Before the adoption of the implementing act referred to in		3.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	paragraph 1, the Commission findings and the Member State's replies shall be notified in writing following which the two parties shall attempt to reach agreement on the action to be taken. Following this, the Member States shall be given the opportunity to demonstrate that the actual extent of the non-compliance is lower than the Commission's assessment.	paragraph 1, the Commission findings and the Member State's replies shall be notified in writing following which the two parties shall attempt to reach agreement on the action to be taken. Following this, the Member States shall be given the opportunity to demonstrate that the actual extent of the non-compliance is lower than the Commission's assessment. Commission checks		Text Origin: Commission Proposal
Article 53(3), second subparagraph				
507	If agreement is not reached, the Member State may request the opening of a procedure aimed at reconciling, within a period of four months, each party's position. A report on the outcome of the procedure shall be submitted to the Commission. The Commission shall take into account the recommendations in the report before making a decision to refuse financing and shall provide justification where it decides not to follow those recommendations.	If agreement is not reached, the Member State may request the opening of a procedure aimed at reconciling, within a period of four months, each party's position. A report on the outcome of the procedure shall be submitted to the Commission. The Commission shall take into account the recommendations in the report before making a decision to refuse financing and shall provide justification where it decides not to follow those recommendations. Commission checks		Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 53(4), introductory part				
508	4. Financing shall not be refused for:	4. Financing shall not be refused for: Commission checks		4. Text Origin: Commission Proposal
Article 53(4), point (a)				
509	(a) expenditure as indicated in Article 5(2) which is effected more than 24 months before the Commission notifies the Member State in writing of its findings;	(a) expenditure as indicated in Article 5(2) which is effected more than 24 months before the Commission notifies the Member State in writing of its findings; Commission checks		(a) Text Origin: Commission Proposal
Article 53(4), point (b)				
510	(b) expenditure on multiannual interventions falling within the scope of Article 5(2) or within the scope of the rural development interventions as referred to in Article 6, where the final obligation on the beneficiary occurs more than 24 months before the Commission notifies the Member State in writing of its findings;	(b) expenditure on multiannual interventions falling within the scope of Article 5(2) or within the scope of the rural development interventions as referred to in Article 6, where the final obligation on the beneficiary occurs more than 24 months before the Commission notifies the Member State in writing of its findings; Commission checks		(b) Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 53(4), point (c)			
511	(c) expenditure on rural development interventions, as referred to in Article 6, other than those referred to in point (b) of this paragraph, for which the payment or, as the case may be, the final payment, by the paying agency, is made more than 24 months before the Commission notifies the Member State in writing of its findings.	(c) expenditure on rural development interventions, as referred to in Article 6, other than those referred to in point (b) of this paragraph, for which the payment or, as the case may be, the final payment, by the paying agency, is made more than 24 months before the Commission notifies the Member State in writing of its findings. Commission checks		(c) Text Origin: Commission Proposal
	Article 53(5), introductory part			
512	5. Paragraph 4 shall not apply in the case of:	5. Paragraph 4 shall not apply in the case of: Commission checks		5. Text Origin: Commission Proposal
	Article 53(5), point (a)			
513	(a) aids granted by a Member State for which the Commission has initiated the procedure laid down in Article 108(2) of the Treaty or infringements which the	(a) aids granted by a Member State for which the Commission has initiated the procedure laid down in Article 108(2) of the Treaty or infringements which the		(a) Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Commission has notified to the Member State concerned by a reasoned opinion in accordance with Article 258 of the Treaty;	Commission has notified to the Member State concerned by a reasoned opinion in accordance with Article 258 of the Treaty; Commission checks		
	Article 53(5), point (b)			
G	514 (b) infringements by Member States of their obligations under Chapter III of Title IV of this Regulation, provided that the Commission notifies the Member State in writing of its findings within 12 months following receipt of the Member State's report on the results of its checks on the expenditure concerned.	(b) infringements by Member States of their obligations under Chapter III of Title IV of this Regulation, provided that the Commission notifies the Member State in writing of its findings within 12 months following receipt of the Member State's report on the results of its checks on the expenditure concerned. Commission checks		(b) Text Origin: Commission Proposal
	Article 53(6)			
Y	515 6. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the criteria and methodology for applying financial corrections.	6. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the criteria and methodology for applying financial corrections including flat-rate corrections referred to in	<i>deleted</i>	6. Text Origin: EP comments

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>paragraph 2 of this Article.</u> Commission checks		
Article 53(7), first subparagraph				
516	7. The Commission shall adopt implementing acts laying down rules on the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member States, the deadlines to be respected and the conciliation procedure provided for in paragraph 3, including the establishment, tasks, composition and working arrangements of the conciliation body.	7. The Commission shall adopt ~~implementing acts~~ <u>delegated acts in accordance with Article 100, supplementing this Regulation by</u> laying down rules on the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member States, the deadlines to be respected and the conciliation procedure provided for in paragraph 3, including the establishment, tasks, composition and working arrangements of the conciliation body. Commission checks	76. The Commission shall adopt implementing acts laying down rules on ~~the measures to be taken in connection with the adoption of the implementing act referred to in paragraph 1 and its implementation, including the information exchange between the Commission and the Member States, the deadlines to be respected and the conciliation procedure provided for in paragraph 3, including the establishment, tasks, composition and working arrangements of the conciliation body.:~~	7. Text Origin: EP comments
Article 53(7), first subparagraph, point (a)				
516a		Commission checks	(a) the measures to be taken in connection with the adoption of the implementing act referred to	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			in paragraph 1 and its implementation;	
	Article 53(7), first subparagraph, point (b)			
Y	516b	Commission checks	(b) the criteria and methodology for applying financial corrections with a view to enabling the Commission to protect the financial interest of the Union;	Y
	Article 53(7), first subparagraph, point (c)			
Y	516c	Commission checks	(c) the information exchange between the Commission and the Member States, the deadlines to be respected;	Y
	Article 53(7), first subparagraph, point (d)			
Y	516d	Commission checks	(d) the conciliation procedure provided for in paragraph 3, including the establishment, tasks, composition and working arrangements of the conciliation body.	Y
	Article 53(7), second subparagraph			
Y	517	Those implementing acts shall be	~~Those implementing acts shall be~~	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	adopted in accordance with the examination procedure referred to in Article 101(3).	~~adopted in accordance with the examination procedure referred to in Article 101(3).~~ Commission checks		
Article 53a				
Y	517a	<u>Article 53a</u> <u>Recoveries for non-compliance</u>		Article 53a Financial management Performance
Article 53a(1)				
Y	517b	<u>1. Member States shall request recovery from the beneficiary for any undue payment following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred in the CAP Strategic Plan and bring legal proceedings to that effect where necessary.</u>		Financial management Performance
Article 53a(2)				
Y	517c	<u>2. If the sum has not been recovered within four years of the date of the recovery request, or</u>		Financial management Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>within eight years if the recovery is being dealt with by the national courts, 50 % of the financial cost of the non-recovery shall be borne by the Member State concerned and 50 % shall be borne by the Union, without prejudice to the requirement that the Member State concerned is to continue the recovery procedures in accordance with Article 57.</u>		
	Article 53a(3), introductory part			
Y	517d	<u>3. On duly justified grounds, Member States may decide not to pursue recovery. A decision to that effect may be taken only in the following cases:</u>		Financial management Performance
	Article 53a(3), point (a), introductory part			
Y	517e	<u>(a) where the costs of recovery already incurred and the costs likely to be incurred total more than the amount to be recovered, which condition shall be considered to have been met if:</u>		Financial management Performance
	Article 53a(3), point (a)(1), introductory part			
Y	517f			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Financial management Performance
	Article 53a(3), point (a)(1)(i)			
Y	517g	<u>i the amount to be recovered from the beneficiary in the context of an individual payment for an intervention, not including interest, does not exceed EUR 100; or</u>		Financial management Performance
	Article 53a(3), point (a)(1)(ii)			
Y	517h	<u>ii the amount to be recovered from the beneficiary in the context of an individual payment for an intervention, not including interest, falls between EUR 100 and EUR 250 and the Member State concerned applies a threshold equal to or higher than the amount to be recovered under its national law for not pursuing national debts;</u>		Financial management Performance
	Article 53a(3), point (b)			
Y	517i	<u>(b) where recovery proves impossible owing to the insolvency, recorded and</u>		Financial management Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>recognised under national law, of the debtor or the persons legally responsible for the irregularity.</u>		
TITLE III, Chapter IV, Section 3				
518	Section 3 Recoveries for non-compliance	Section 3 Recoveries for non-compliance		
Article 54				
519	Article 54 Provisions specific to the EAGF	Article 54 Provisions specific to the EAGF		Article 54 Provisions specific to the EAGF Financial management Text Origin: Commission Proposal
Article 54, first paragraph				
520	Sums recovered by the Member States following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred to in the CAP Strategic Plan and the interest thereon shall be made over to the paying agency and booked by it as revenue assigned to the EAGF in the month in which the	Sums recovered by the Member States following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred to in the CAP Strategic Plan and the interest thereon <u>which shall be calculated from the day following the date on which the payment was due,</u> shall be made over to the		Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	sums are actually received.	paying agency and booked by it as revenue assigned to the EAGF in the month in which the sums are actually received.		
Article 54, first paragraph a				
Y	520a	<u>Member States may, without prejudice to the first paragraph, instruct the paying agency, as the body responsible for the recovery of debt, to deduct any outstanding debts owed by a beneficiary from future payments to that beneficiary.</u>		Financial management Performance
Article 54, second paragraph				
	521	When the Union's budget is credited as referred to in the first paragraph, the Member State may retain 20 % of the corresponding amounts as flat rate recovery costs, except in cases of non-compliance attributable to its administrative authorities or other official bodies.		When the Union's budget is credited as referred to in the first paragraph, the Member State may retain 20 % of the corresponding amounts as flat rate recovery costs, except in cases of non-compliance attributable to its administrative authorities or other official bodies. Text Origin: Commission Proposal
Article 55				
G	522			G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 55 Provisions specific to the EAFRD	Article 55 Provisions specific to the EAFRD		Article 55 Provisions specific to the EAFRD Financial management Text Origin: Commission Proposal
	Article 55(1), first subparagraph			
G	523 1. Where irregularities and other cases of non-compliance by beneficiaries with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by totally or partially cancelling the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the financial loss to the EAFRD.	1. Where irregularities and other cases of non-compliance by beneficiaries with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by <u>cancelling partially or, under exceptional circumstances, ~~totally~~ or partially</u> cancelling <u>entirely</u> the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the financial loss to the EAFRD.	1. Where irregularities and other cases of non-compliance by beneficiaries, and as regards financial instruments also by specific funds under holding funds or final recipients , with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by totally or partially cancelling the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the financial loss to the EAFRD.	1. Financial management
	Article 55(1), second subparagraph			
Y	524 Amounts of the Union financing under the EAFRD which are cancelled and amounts recovered,	Amounts of the Union financing under the EAFRD which are cancelled and amounts recovered,	Amounts of the Union financing under the EAFRD which are cancelled and amounts recovered,	Financial management Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and the interest thereon, shall be reallocated to other rural development interventions in the CAP Strategic Plan. However, the cancelled or recovered Union Funds may be reused by Member States only for a rural development operation under the national CAP Strategic Plan and provided the funds are not reallocated to rural development operations which have been the subject of a financial adjustment.	and the interest thereon, <u>which shall be ~~reallocated to other rural development interventions in the CAP Strategic Plan. However, the cancelled or recovered Union Funds may be reused by Member States only for a~~ calculated from the day following the date on which the payment was due, shall be reallocated to other rural development ~~operation under the national~~ <u>interventions in the same</u> CAP Strategic Plan ~~and provided the funds are not reallocated to rural development operations which have been the subject of a financial adjustment.~~</u>	and the interest thereon, shall be reallocated to other rural development ~~interventions~~ operations in the CAP Strategic Plan. However, the cancelled or recovered Union Funds may be reused by Member States only for a rural development operation under the– national CAP Strategic Plan and provided the funds are not reallocated to rural development operations which have been the subject of a financial adjustment.	
	Article 55(1), second subparagraph a			
Y	524a	<u>Member States shall deduct any sums unduly paid as a result of an outstanding irregularity by a beneficiary, under the terms set out in this Article, from any future payments to the beneficiary by the paying agency.</u>		Financial management Performance
	Article 55(1), second subparagraph b			
Y	524b	<u>However, the cancelled or recovered Union funds may be</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>reused in their entirety by Member States only for a rural development operation under the national CAP Strategic Plan and provided the funds are not reallocated to rural development operations which have been the subject of a financial adjustment.</u>		Financial management
Article 55(2), introductory part				
525	2. For rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../[CPR Article 52], a contribution cancelled in accordance with paragraph 1 of this Article as a result of an individual non-compliance, may be reused within the same financial instrument as follows:	2. For rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../[CPR Article 52], a contribution cancelled in accordance with paragraph 1 of this Article as a result of an individual non-compliance, may be reused within the same financial instrument as follows:	2. By way of derogation from the second subparagraph of paragraph 1 , for rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../[CPR Article 52], a contribution ~~cancelled in accordance with paragraph 1 of this Article~~ as a result of an individual non-compliance, may be reused within the same financial instrument as follows:	2. Financial management
Article 55(2), point (a)				
526	(a) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the final recipient referred to in	(a) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the final recipient referred to in		(a) Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	[CPR Article 2(17)] of Regulation (EU) .../..., only for other final recipients within the same financial instrument;	[CPR Article 2(17)] of Regulation (EU) .../..., only for other final recipients within the same financial instrument;		
Article 55(2), point(b)				
527	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific Fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../... within a holding of Funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific Funds.	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific Fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../... within a holding of Funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific Funds.	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../... – within a holding ~~of~~ funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific funds.	(b) Financial management
Article 56				
528	Article 56 Implementing powers	Article 56 Implementing powers		Article 56 Implementing powers Financial management Text Origin: Commission Proposal
Article 56, first paragraph				
529	The Commission shall adopt implementing acts laying down	The Commission shall adopt implementing acts laying down	The Commission shall adopt implementing acts laying down	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	rules on the forms of notification and communication to be made by the Member States to the Commission in relation to the obligations set out in this Section.	rules on the forms of notification and communication to be made by the Member States to the Commission in relation to the obligations set out in this Section.	rules on the possible off-setting of the amounts resulting from recovery of undue payments and the forms of notification and communication to be made by the Member States to the Commission in relation to the obligations set out in this Section.	
Article 56, second paragraph				
530	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		Text Origin: Commission Proposal
TITLE IV				
531	TITLE IV Control systems and penalties	TITLE IV Control systems and penalties		
TITLE IV, Chapter I				
532	Chapter I General rules	Chapter I General rules		
Article 57				
533	Article 57 Protection of the financial interests	Article 57 Protection of the financial interests		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	of the Union	of the Union Commission checks		
	Article 57(1), introductory part			
534	1. Member States shall, within the framework of the CAP, adopt all legislative, regulatory and administrative provisions and take any other measures necessary to ensure effective protection of the financial interests of the Union. Those provisions and measures shall relate in particular to:	1. Member States shall, within the framework of the CAP, <u>while respecting the applicable governance systems</u> , adopt all legislative, regulatory and administrative provisions and take any other measures necessary to ensure effective protection of the financial interests of the Union <u>including application of the eligibility of expenditure criteria laid down in Article 35</u> . Those provisions and measures shall relate in particular to: Commission checks		
	Article 57(1), point (a)			
535	(a) checking the legality and regularity of operations financed by the Funds;	(a) checking the legality and regularity of operations financed by the Funds, <u>including at the level of beneficiaries</u> ; Commission checks		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 57(1), point (b)				
536	(b) ensuring effective prevention against fraud, especially in areas with a higher level of risk, and which will act as a deterrent, having regard to the costs and benefits and the proportionality of the measures;	(b) ensuring effective prevention against fraud, especially in areas with a higher level of risk, and which will act as a deterrent, having regard to the costs and benefits and the proportionality of the measures; Commission checks		
Article 57(1), point (c)				
537	(c) preventing, detecting and correcting irregularities and fraud;	(c) preventing, detecting and correcting irregularities and fraud; Commission checks		
Article 57(1), point (d)				
538	(d) imposing penalties which are effective, dissuasive and proportionate in accordance with Union law, or failing this, national law, and bring legal proceedings to that effect, as necessary;	(d) imposing penalties which are effective, dissuasive and proportionate in accordance with Union law, or failing this, national law, and bring legal proceedings to that effect, as necessary; Commission checks		
Article 57(1), point (e)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	539	(e) recovering undue payments plus interest, and bring legal proceedings to that effect as necessary. Commission checks			G
Article 57(2)					
G	540	2. Member States shall set up efficient management and control systems in order to ensure compliance with the Union legislation governing Union interventions. Commission checks			G
Article 57(3), first subparagraph					
Y	541	3. Member States shall take appropriate precautions ensuring the the penalties applied as referred to in point (d) of paragraph 1 are proportionate and graduated according to the severity, extent, duration and reoccurrence of the non-compliance found. Commission checks	3. Member States shall take appropriate precautions ensuring ~~the~~ that the penalties applied as referred to in point (d) of paragraph 1 are proportionate and graduated according to the severity, extent, duration and reoccurrence of the non-compliance found.		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 57(3), second subparagraph, introductory part			
Y	542	The arrangements set out by Member States shall ensure, in particular, that no penalties shall be imposed: Commission checks	The arrangements set out by Member States shall ensure, ~~in particular~~, that no penalties shall be imposed in particular in cases:	Y
	Article 57(3), second subparagraph, point(a)			
Y	543	(a) where the non-compliance is due to force majeure; Commission checks	(a) where the non-compliance is due to force majeure or exceptional circumstances as referred to in Article 3;	Y
	Article 57(3), second subparagraph, point (b)			
G	544	(b) where the non-compliance is due to an error of the competent authority or another authority, and where the error could not reasonably have been detected by the person concerned by the administrative penalty; Commission checks		G
	Article 57(3), second subparagraph, point (c)			
G	545	(c) where the person concerned	(c) where the person concerned	G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	can demonstrate to the satisfaction of the competent authority that he or she is not at fault for the non-compliance with the obligations referred to in paragraph 1 or if the competent authority is otherwise satisfied that the person concerned is not at fault.	can demonstrate to the satisfaction of the competent authority that he or she is not at fault for the non-compliance with the obligations referred to in paragraph 1 or if the competent authority is otherwise satisfied that the person concerned is not at fault. Commission checks		
	Article 57(3), third subparagraph			
Y	546 Where the non-compliance with the conditions for the granting of the aid is due to force majeure, the beneficiary shall retain the right to receive aid.	Where the non-compliance with the conditions for the granting of the aid is due to force majeure, the beneficiary shall retain the right to receive aid. Commission checks	Where the non-compliance with the conditions for the granting of the aid is due to force majeure or exceptional circumstances as referred to in Article 3 , the beneficiary shall retain the right to receive aid.	Y
	Article 57(4)			
G	547 4. Member States shall introduce arrangements for ensuring the effective examination of complaints concerning the Funds and shall, upon request by the Commission, examine complaints submitted to the Commission falling within the scope of their CAP Strategic Plan. Member	4. Member States shall introduce arrangements for ensuring the effective examination of complaints concerning the Funds and shall, upon request by the Commission, examine complaints submitted to the Commission falling within the scope of their CAP Strategic Plan. Member		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	States shall inform the Commission of the results of those examinations.	States shall inform the Commission of the results of those examinations. Commission checks		
	Article 57(4a)			
Y	547a	<u>Where deficiencies regarding the examination and treatment of complaints have been detected in a Member State, the Commission shall set up a complaints mechanism to which beneficiaries confronted with unfair treatment, or treatment which puts them at a disadvantage, concerning the commitment or disbursement of public funds under direct or shared management including public tender decisions can lodge direct complaints to the Commission. The Commission shall ensure that adequate protection for natural or legal persons following the lodging of a complaint is guaranteed.</u> Commission checks		Y
	Article 57(5), first subparagraph			
G	548			G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	5. Member States shall inform the Commission of the provisions adopted and measures taken under paragraphs 1 and 2.	5. Member States shall inform the Commission of the provisions adopted and measures taken under paragraphs 1 and 2. Commission checks		
	Article 57(5), second subparagraph			
G	549 Any conditions established by Member States to supplement the conditions laid down by Union rules for receiving support financed by the EAGF or the EAFRD shall be verifiable.	Any conditions established by Member States to supplement the conditions laid down by Union rules for receiving support financed by the EAGF or the EAFRD shall be verifiable. Commission checks		G
	Article 57(6), first subparagraph, introductory part			
G	550 6. The Commission may adopt implementing acts, laying down rules necessary for the uniform application of this Article relating to the following:	6. The Commission may adopt implementing acts, laying down rules necessary for the uniform application of this Article relating to the following: Commission checks		G
	Article 57(6), first subparagraph, point(a)			
Y	551 (a) the procedures, deadlines,	(a) the procedures, deadlines,	(a) the procedures, deadlines; and	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	exchange of information in relation to the obligations as set out in paragraphs 1 and 2;	exchange of information in relation to the obligations as set out in paragraphs 1 and 2; Commission checks	exchange of information in relation to the obligations as set out in paragraphs 1 and 2;	
Article 57(6), first subparagraph, point (b)				
G	552 (b) the notification and communication to be made by the Member States to the Commission in relation to the obligations set out in paragraphs 3 and 4.	(b) the notification and communication to be made by the Member States to the Commission in relation to the obligations set out in paragraphs 3 and 4. Commission checks		G
Article 57(6), second subparagraph				
G	553 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Commission checks		G
Article 57a				
Y	553a	Article 57a Correction of errors Commission checks		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 57a(1), introductory part			
Y	553b	<u>1. Member States may opt to include in their CAP Strategic Plans provisions providing beneficiaries with the right to modify or otherwise restore to compliance an administrative declaration or a request for aid or support they had previously made, with no reduction or penalty imposed, if:</u> Commission checks		Y
	Article 57a(1), point (a)			
Y	553c	<u>(a) the beneficiary has committed a clerical error when reporting their situation;</u> Commission checks		Y
	Article 57a(1), point (b)			
Y	553d	<u>(b) the beneficiary has misunderstood the eligibility criteria, the commitments or other obligations concerning the allocation of aid or support with</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>regard to their situation.</u> Commission checks		
	Article 57a(2)			
Y	553e	<u>This right to modify or restore to compliance shall apply whenever the mistake or omission is committed in good faith and is not deemed to constitute attempted fraud.</u> Commission checks		Y
	Article 57a(3)			
Y	553f	<u>The relevant national authorities shall be responsible for determining a beneficiary's 'good faith'.</u> Commission checks		Y
	Article 58			
G	554	Article 58 Rules regarding checks to be carried out Commission checks		Article 58 Rules regarding checks to be carried out Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 58(1), first subparagraph			
G	555	1. The system set up by the Member States in accordance with Article 57(2) shall include systematic checks which shall also target the areas where the risk of errors is the highest. Commission checks		G
	Article 58(1), second subparagraph			
Y	556	Member States shall ensure a level of checks needed for an effective management of the risks. Member States shall ensure a level of checks needed for an effective management of the risks <u>which may be lower than the initial level once the management and monitoring systems are functioning properly and the error rates have settled at an acceptable level. The relevant authority shall draw its check sample from the entire population of applicants comprising, where appropriate, a random part in order to obtain a representative error rate and a risk-based part, which shall target the areas where the risk to the financial interest of the Union is the highest.</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
	Article 58(2), first subparagraph			
Y	557 2. Checks of operations receiving aid from financial instruments as referred to in [CPR Article 52] of Regulation (EU) .../... shall be carried out only at the level of the bodies implementing financial instruments.	2. Checks of operations receiving aid from financial instruments as referred to in [CPR Article 52] of Regulation (EU) .../... shall be carried out only at the level of the bodies implementing financial instruments. Commission checks	2. Checks of operations receiving aid from financial instruments as referred to in– [CPR Article 52] of Regulation (EU) .../...– shall be carried out only at the level of the holding fund and specific funds, and, in the context of guarantee funds, at the level of bodies implementing financial instruments delivering the underlying new loans.	Y
	Article 58(2), second subparagraph			
G	558 Checks shall not be carried out at the level of the EIB or other international financial institutions in which a Member State is a shareholder.	Checks shall not be carried out at the level of the EIB or other international financial institutions in which a Member State is a shareholder. Commission checks		G
	Article 58(3)			
Y	559 3. The Commission is empowered to adopt delegated acts in	3. The Commission is empowered to adopt delegated acts in	3. The Commission is empowered to adopt delegated acts in	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	accordance with Article 100 supplementing this Regulation with rules, where the proper management of that system so requires, on additional requirements with respect to customs procedures, and in particular to those laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council.	accordance with Article 100 supplementing this Regulation with rules, where the proper management of that system so requires, on additional requirements with respect to customs procedures, and in particular to those laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council. Commission checks	accordance with Article 100 to ensure that the checks are carried out correctly and efficiently and that the eligibility conditions are verified in an efficient, coherent and non-discriminatory manner which protects the financial interest of the Union, supplementing this Regulation with rules, where the proper management of that system so requires, on additional requirements with respect to customs procedures, and in particular to those laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council.	
Article 58(4), first subparagraph, introductory part				
560	4. As regards measures referred to in the sectoral agricultural legislation other than Regulation (EU) .../... [CAP Strategic Plan Regulation], the Commission shall adopt implementing acts, laying down rules necessary for the uniform application of this Article, and in particular:	4. As regards measures referred to in the sectoral agricultural legislation other than Regulation (EU) .../... [CAP Strategic Plan Regulation], the Commission shall adopt implementing acts, laying down rules necessary for the uniform application of this Article, and in particular: Commission checks		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 58(4), first subparagraph, point (a)				
561	(a) with regard to hemp as referred to in point c) of Article 4 of Regulation (EU) .../... [CAP Strategic Plan Regulation], rules on the specific control measures and methods for determining tetrahydrocannabinol levels;	(a) with regard to hemp as referred to in point c) of Article 4 of Regulation (EU) .../... [CAP Strategic Plan Regulation], rules on the specific control measures and methods for determining tetrahydrocannabinol levels; Commission checks		
Article 58(4), first subparagraph, point (b)				
562	(b) with regard to cotton as referred to in subsection 2 of Section 2 of Chapter 2 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation], a system for checks of the approved interbranch organisations;	(b) with regard to cotton as referred to in subsection 2 of Section 2 of Chapter 2 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation], a system for checks of the approved interbranch organisations; Commission checks		
Article 58(4), first subparagraph, point (c)				
563	(c) with regard to wine as referred to in Regulation (EU) No 1308/2013, rules on the measurement of areas, on checks and on rules governing the specific financial procedures for the	(c) with regard to wine as referred to in Regulation (EU) No 1308/2013, rules on the measurement of areas, on checks and on rules governing the specific financial procedures for the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	improvement of checks;	improvement of checks; Commission checks		
	Article 58(4), first subparagraph, point (d)			
G	564 (d) the tests and methods to be applied in order to establish the eligibility of products for public intervention and private storage, and the use of tendering procedures, both for public intervention and for private storage;	(d) the tests and methods to be applied in order to establish the eligibility of products for public intervention and private storage, and the use of tendering procedures, both for public intervention and for private storage; Commission checks		G
	Article 58(4), first subparagraph, point (e)			
Y	565 (e) other rules on the checks to be conducted by the Member States, as regards the measures laid down in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively.	(e) ~~other rules on the checks to be conducted by the Member States, as regards the measures laid down in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively.~~ Commission checks		Y
	Article 58(4), second subparagraph			
G	566			G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Commission checks		
Article 59				
567	Article 59 Non-compliance with public procurement rules	Article 59 Non-compliance with public procurement rules		Article 59 A point - no discussion Commission checks
Article 59, first paragraph				
568	Where the non-compliance concerns national or Union rules on public procurement, Member States shall ensure that the part of the aid not to be paid or to be withdrawn shall be determined on the basis of the gravity of the non-compliance and in accordance with the principle of proportionality.	Where the non-compliance concerns national or Union rules on public procurement, Member States shall ensure that the part of the aid not to be paid or to be withdrawn shall be determined on the basis of the gravity of the non-compliance and in accordance with the principle of proportionality.		Commission checks
Article 59, second paragraph				
569	Member States shall ensure that the legality and regularity of the transaction shall only be affected	Member States shall ensure that the legality and regularity of the transaction shall only be affected		Member States shall ensure that the legality and regularity of the transaction shall only be affected

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	up to the level of the part of the aid not to be paid or to be withdrawn.	up to the level of the part of the aid not to be paid or to be withdrawn.		up to the level of the part of the aid not to be paid or to be withdrawn. Commission checks Text Origin: Commission Proposal
Article 60				
570	Article 60 Circumvention clause	Article 60 Circumvention clause		Article 60 A point - no discussion Commission checks
Article 60, first paragraph				
571	Without prejudice to specific provisions, Member States shall take effective and proportionate measures to avoid provisions of Union law to be circumvented and ensure, in particular, that no advantage provided for under sectoral agricultural legislation shall be granted in favour of a natural or legal person in respect of whom it is established that the conditions required for obtaining such advantages were created artificially, contrary to the objectives of that legislation.	Without prejudice to specific provisions, Member States shall take effective and proportionate measures to avoid provisions of Union law to be circumvented and ensure, in particular, that no advantage provided for under sectoral agricultural legislation shall be granted in favour of a natural or legal person in respect of whom it is established that the conditions required for obtaining such advantages were created artificially, contrary to the objectives of that legislation.		Without prejudice to specific provisions, Member States shall take effective and proportionate measures to avoid provisions of Union law to be circumvented and ensure, in particular, that no advantage provided for under sectoral agricultural legislation shall be granted in favour of a natural or legal person in respect of whom it is established that the conditions required for obtaining such advantages were created artificially, contrary to the objectives of that legislation.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Commission checks Text Origin: Commission Proposal
Article 61				
572	Article 61 Compatibility of interventions for the purposes of checks in the wine sector	Article 61 Compatibility of interventions for the purposes of checks in the wine sector		Article 61 Compatibility of interventions for the purposes of checks in the wine sector Commission checks Text Origin: Commission Proposal
Article 61, first paragraph, introductory part				
573	For the purposes of applying the interventions in the wine sector as referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall ensure that the administration and control procedures applied to those interventions are compatible with the integrated system referred to in Chapter II of this Title as regards the following elements:	For the purposes of applying the interventions in the wine sector as referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall ensure that the administration and control procedures applied to those interventions are compatible with the integrated system referred to in Chapter II of this Title as regards the following elements:		For the purposes of applying the interventions in the wine sector as referred to in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall ensure that the administration and control procedures applied to those interventions are compatible with the integrated system referred to in Chapter II of this Title as regards the following elements: Commission checks Text Origin: Commission

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Proposal
	Article 61, first paragraph, point (a)			
G 574	(a) the identification systems for agricultural parcels;	(a) the identification systems for agricultural parcels;		(a) the identification systems for agricultural parcels; Commission checks Text Origin: Commission Proposal
	Article 61, first paragraph, point (b)			
G 575	(b) the checks.	(b) the checks.		(b) the checks. Commission checks Text Origin: Commission Proposal
	Article 62			
G 576	Article 62 Securities	Article 62 Securities Commission checks		
	Article 62(1)			
G 577	1. The Member States shall, when the sectoral agricultural legislation	1. The Member States shall, when the sectoral agricultural legislation		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	so provides, request the lodging of a security giving the assurance that a sum of money will be paid or forfeited to a competent authority if a particular obligation under sectoral agricultural legislation is not fulfilled.	so provides, request the lodging of a security giving the assurance that a sum of money will be paid or forfeited to a competent authority if a particular obligation under sectoral agricultural legislation is not fulfilled. Commission checks		
Article 62(2)				
G 578	2. Except in cases of force majeure, the security shall be forfeited in whole or in part where the execution of a particular obligation is not carried out, or is carried out only partially.	2. Except in cases of force majeure, the security shall be forfeited in whole or in part where the execution of a particular obligation is not carried out, or is carried out only partially. Commission checks		
Article 62(3), introductory part				
Y 579	3. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	3. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on: Commission checks	3. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules ~~on~~ which ensure a non-discriminatory treatment, equity and the respect of proportionality when lodging a security. Those rules shall:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 62(3), point (a)			
Y	580 (a) which ensure a non-discriminatory treatment, equity and the respect of proportionality when lodging a security;	(a) ~~which ensure~~ <u>ensuring</u> a non-discriminatory treatment, equity and the respect of proportionality when lodging a security; Commission checks	deleted	Y
	Article 62(3), point(b)			
Y	581 (b) specifying the responsible party in the event that an obligation is not met;	(b) specifying the responsible party in the event that an obligation is not met; Commission checks	~~(b)~~ (a) ~~specifying~~ specify the responsible party in the event that an obligation is not met;	Y
	Article 62(3), point(c)			
Y	582 (c) laying down the specific situations in which the competent authority may waive the requirement of a security;	(c) laying down the specific situations in which the competent authority may waive the requirement of a security; Commission checks	~~(c)~~ (b) ~~laying~~ lay down the specific situations in which the competent authority may waive the requirement of a security;	Y
	Article 62(3), point(d)			
Y	583 (d) laying down the conditions	(d) laying down the conditions	~~(d)~~ (c) ~~laying~~ lay down the	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	applying to the security to be lodged and the guarantor and the conditions for lodging and releasing that security;	applying to the security to be lodged and the guarantor and the conditions for lodging and releasing that security; Commission checks	conditions applying to the security to be lodged and the guarantor and the conditions for lodging and releasing that security;	
Article 62(3), point(e)				
584	(e) laying down the specific conditions related to the security lodged in connection with advance payments;	(e) laying down the specific conditions related to the security lodged in connection with advance payments; Commission checks	~~(e)~~ (d) laying down the specific conditions related to the security lodged in connection with advance payments;	
Article 62(3), point(f)				
585	(f) setting out the consequences of breaching the obligations for which a security has been lodged, as provided for in paragraph 1, including the forfeiting of securities, the rate of reduction to be applied on release of securities for refunds, licences, offers, tenders or specific applications and when an obligation covered by that security has not been met either wholly or in part, taking into account the nature of the obligation, the quantity for which	(f) setting out the consequences of breaching the obligations for which a security has been lodged, as provided for in paragraph 1, including the forfeiting of securities, the rate of reduction to be applied on release of securities for refunds, licences, offers, tenders or specific applications and when an obligation covered by that security has not been met either wholly or in part, taking into account the nature of the obligation, the quantity for which	~~(f)~~ (e) setting out the consequences of breaching the obligations for which a security has been lodged, as provided for in paragraph 1, including the forfeiting of securities, the rate of reduction to be applied on release of securities for refunds, licences, offers, tenders or specific applications and when an obligation covered by that security has not been met either wholly or in part, taking into account the nature of the obligation, the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the obligation has been breached, the period exceeding the time limit by which the obligation should have been met and the time by which evidence that the obligation has been met is produced.	the obligation has been breached, the period exceeding the time limit by which the obligation should have been met and the time by which evidence that the obligation has been met is produced. Commission checks	quantity for which the obligation has been breached, the period exceeding the time limit by which the obligation should have been met and the time by which evidence that the obligation has been met is produced.	
Article 62(4), first subparagraph, introductory part				
G 586	4. The Commission may adopt implementing acts laying down rules on:	4. The Commission may adopt implementing acts laying down rules on: Commission checks		G
Article 62(4), first subparagraph, point (a)				
G 587	(a) the form of the security to be lodged and the procedure for lodging the security, for accepting it, and for replacing the original security;	(a) the form of the security to be lodged and the procedure for lodging the security, for accepting it, and for replacing the original security; Commission checks		G
Article 62(4), first subparagraph, point (b)				
G 588	(b) the procedures for the release of a security;	(b) the procedures for the release of a security;		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
	Article 62(4), first subparagraph, point (c)			
G 589	(c) the notifications to be made by Member States and by the Commission.	(c) the notifications to be made by Member States and by the Commission. Commission checks		G
	Article 62(4), second subparagraph			
G 590	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Commission checks		G
	TITLE IV, Chapter II			
591	Chapter II Integrated administration and control system	Chapter II Integrated administration and control system Commission checks		
	Article 63			
G 592				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 63 Scope and definitions	Article 63 Scope and definitions Commission checks		
Article 63(1)				
593	1. Each Member State shall set up and operate an integrated administration and control system (the 'integrated system').	1. Each Member State shall set up and operate an integrated administration and control system (the 'integrated system'). Commission checks		
Article 63(2)				
594	2. The integrated system shall apply to the area- and animal-based interventions listed in Chapters II and IV of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation] and to the measures referred to in Chapter IV of Regulation (EU) No 228/2013 ¹ and in Chapter IV of Regulation (EU) 229/2013 ² respectively. ¹ Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) 247/2006 (OJ L 78,	2. The integrated system shall apply to the area- and animal-based interventions listed in Chapters II and IV of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation] and to the measures referred to in Chapter IV of Regulation (EU) No 228/2013 ¹ and in Chapter IV of Regulation (EU) 229/2013 ² respectively. ¹ Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) 247/2006 (OJ L 78,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	20.3.2013, p. 23). 2. Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 (OJ L 78, 20.3.2013, p. 41).	20.3.2013, p. 23). 2. Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 (OJ L 78, 20.3.2013, p. 41). Commission checks		
	Article 63(3)			
Y	595 3. To the extent necessary, the integrated system shall also be used for the management and control of conditionality and measures in the wine sector as laid down in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation].	3. To the extent necessary, the integrated system shall also be used for the management and control of conditionality and measures in the wine sector as laid down in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]. Commission checks	3. To the extent necessary, the integrated system shall also be used for the ~~management and~~ control of conditionality and area-related measures in the wine sector as laid down in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation].	Y
	Article 63(4), introductory part			
G	596 4. For the purposes of this Chapter:	4. For the purposes of this Chapter: Commission checks		G
	Article 63(4), point(a)			
Y	597			Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(a) "geo-spatial application" means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding and non-agricultural areas claimed for payment;	(a) "geo-spatial application" means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding and non-agricultural areas claimed for payment; Commission checks	(a) "geo-spatial application" means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding as defined in point (b) of Article 3 of Regulation (EU) .../... [CAP Strategic Plan Regulation] and non-agricultural areas claimed for payment;	
Article 63(4), point (b)				
G	598	(b) "area monitoring system" means a procedure of regular and systematic observation, tracking and assessment of agricultural activities and practices on agricultural areas by Copernicus Sentinels satellite data or other data with at least equivalent value; Commission checks		G
Article 63(4), point(c)				
Y	599	(c) "system for the identification and registration of animals" means the system for the identification and registration of bovine animals	(c) "system for the identification and registration of animals" means the system for the identification and registration of bovine animals	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	laid down by Regulation (EC) No 1760/2000 of the European Parliament and of the Council¹ or the system for the identification and registration of ovine and caprine animals laid down by Council Regulation (EC) No 21/2004²; 1. Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97 (OJ L 204, 11.8.2000, p. 1). 2. Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC (OJ L 5, 9.1.2004, p. 8).	laid down by Regulation (EC) No 1760/2000 of the European Parliament and of the Council¹ or the system for the identification and registration of ovine and caprine animals laid down by Council Regulation (EC) No 21/2004² <u>or, where applicable, the system for the identification or registration of pigs laid down by Council Directive 2008/71/EC³ and other databases established by the Member States for animals</u>; 1. Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97 (OJ L 204, 11.8.2000, p. 1). 2. Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC (OJ L 5, 9.1.2004, p. 8). <u>3. Council Directive 2008/71/EC of 15 July 2008 on the identification and registration of pigs (OJ L 213, 8.8.2008, p. 31).</u> Commission checks	laid down by Regulation (EC) No 1760/2000 of the European Parliament and of the Council¹ or the system for the identification and registration of ovine and caprine animals laid down by Council Regulation (EC) No 21/2004² or, where Member States so decide, the system for the identification and registration of pigs laid down by Council Directive 2008/71/EC³; 1. Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97 (OJ L 204, 11.8.2000, p. 1). 2. Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC (OJ L 5, 9.1.2004, p. 8). 3. Council Directive 2008/71/EC of 15 July 2008 on the identification and registration of pigs (OJ L 213, 8.8.2008, p. 31).	
Article 63(4), point(d)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
Y	600 (d) "agricultural parcel" means a unit of land representing an agricultural area as defined in Article 4 of Regulation (EU) .../... [CAP Strategic Plan Regulation];	(d) "agricultural parcel" means a unit of land representing an agricultural area as defined in Article 4 of Regulation (EU) .../... [CAP Strategic Plan Regulation]; Commission checks	(d) "agricultural parcel" means a unit, as defined by Member States, of- of land representing an agricultural area as defined in accordance with point (b) of Article 44(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation];		Y
Article 63(4), point (e)					
G	601 (e) "geographic information system" means a computer system capable of capturing, storing, analysing, and displaying geographically referenced information;	(e) "geographic information system" means a computer system capable of capturing, storing, analysing, and displaying geographically referenced information; Commission checks			G
Article 63(4), point(f)					
Y	602 (f) "claimless system" means an application system for area- or animal-based interventions in which necessary data required by the administration on at least individual areas or animals claimed for aid is available in official computerised databases managed by the Member State.	(f) "claimless system" means <u>a prefilled or other type of</u> ~~an~~ application system for area- or animal-based interventions in which necessary data required by the administration on at least individual areas or animals claimed for aid is available in official computerised databases managed	(f) " ~~claimless~~ automatic claim system" means an application system for area- or animal-based interventions in which ~~necessary~~ the data required by the administration on ~~at least~~ individual areas or animals claimed for aid is available in official computerised databases managed		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
		by the Member State. Commission checks	by the Member State.		
	Article 64				
G	603	Article 64 Elements of the integrated system Commission checks			G
	Article 64(1), introductory part				
G	604	1. The integrated system shall comprise the following elements: Commission checks			G
	Article 64(1), point (a)				
G	605	(a) an identification system for agricultural parcels; Commission checks			G
	Article 64(1), point(b)				
Y	606	(b) a geo-spatial and an animal-based application system;	(b) a geo-spatial and an animal-based application system; (b) a geo-spatial application system and, where applicable, ~~and~~ an animal-based application		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks	system;	
	Article 64(1), point(c)			
Y	607	(c) an area monitoring system; Commission checks	(c) as from 1 January 2024 at the latest an area monitoring system;	Y
	Article 64(1), point (d)			
G	608	(d) a system for the identification of beneficiaries of the interventions and measures referred to in Article 63(2); Commission checks		G
	Article 64(1), point (e)			
G	609	(e) a control and penalties system; Commission checks		G
	Article 64(1), point (f)			
G	610	(f) where applicable, a system for the identification and registration of payment entitlements;		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
	Article 64(1), point (g)			
G	611 (g) where applicable, a system for the identification and registration of animals.	(g) where applicable, a system for the identification and registration of animals. Commission checks		G
	Article 64(1a)			
Y	611a	Commission checks	1a. The integrated system shall provide information relevant for the reporting on the indicators referred to in Article 7 of Regulation (EU) .../...[CAP Strategic Plan Regulation].	Y
	Article 64(2)			
Y	612 2. The integrated system shall operate on the basis of electronic databases and geographic information systems and shall enable the exchange and integration of data between the electronic databases and the geographic information systems.	2. The integrated system shall operate on the basis of electronic databases and geographic information systems and shall enable the exchange and integration of data between the electronic databases and the geographic information systems <u>(GIS). To that end, GIS shall allow for the layering of geo-</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>spatial data on farm, cadastral or reference parcels onto any delimiting protected zones and designated areas that have been established in accordance with Union legislation listed in Annex XI to Regulation (EU) .../... [CAP Strategic Plan Regulation], such as Natura 2000 areas or Nitrate Vulnerable Zones, as well as the landscape features and ecological infrastructures (trees, hedges, ponds, buffer strips, riparian margins, etc.).</u> Commission checks		
	Article 64(3)			
613	3. Without prejudice to the responsibilities of the Member States for the implementation and application of the integrated system, the Commission may seek the assistance of specialised bodies or persons in order to facilitate the establishment, monitoring and operation of the integrated system, in particular, with a view to providing the competent authorities of the Member States with technical advice.	3. Without prejudice to the responsibilities of the Member States for the implementation and application of the integrated system, the Commission ~~may~~<u>shall</u> seek the assistance of specialised bodies or persons in order to facilitate the establishment, monitoring and operation of the integrated system, in particular, with a view to providing the competent authorities of the Member States with technical advice.	<i>deleted</i>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
	Article 64(4)			
Y	614 4. Member States shall take all measures required for the proper establishment and operation of the integrated system and shall give one another the mutual assistance needed for the purposes of this Chapter.	4. Member States shall take all measures required for the proper establishment and operation of the integrated system and shall give one another the mutual assistance needed for the purposes of this Chapter. Commission checks	4. Member States shall take ~~all the~~ measures required for the proper establishment and operation of the integrated system and, where necessary , shall give one another the mutual assistance needed for the purposes of this Chapter.	Y
	Article 65			
G	615 Article 65 Data keeping and sharing	Article 65 Data keeping and sharing Commission checks		G
	Article 65(1), first subparagraph			
G	616 1. Member States shall record and keep any data and documentation on the annual outputs reported in the context of the annual performance clearance as referred to in Article 52, and the reported progress towards targets as set out	1. Member States shall record and keep any data and documentation on the annual outputs reported in the context of the annual performance clearance as referred to in Article 52, and the reported progress towards targets as set out		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in the CAP Strategic Plan and monitored in accordance with Article 115 of Regulation (EU) .../...[CAP Strategic Plan Regulation].	in the CAP Strategic Plan and monitored in accordance with Article 115 of Regulation (EU) .../...[CAP Strategic Plan Regulation]. Commission checks		
	Article 65(1), second subparagraph			
Y	617	The data and documentation referred to in the first subparagraph relating to the current calendar year or marketing year and to the previous ten calendar years or marketing years shall be accessible for consultation through the digital databases of the competent authority of the Member State. Commission checks	The data and documentation referred to in the first subparagraph relating to the current calendar year or marketing year and to the previous ~~ten~~ seven calendar years or marketing years shall be accessible for consultation through the digital databases of the competent authority of the Member State. <u>The relevant information from the databases may also be provided in the form of summaries.</u>	
	Article 65(1), second subparagraph a			
Y	617a	Commission checks	Data used for the area monitoring system may be stored as raw data on a server external to the competent authorities. Those data shall be kept on the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			server for at least three years.	
	Article 65(1), third subparagraph			
G	618	By way of derogation from the second subparagraph, Member States which acceded to the Union in or after 2013 shall only be required to ensure that the data is available for consultation from the year of their accession. Commission checks		G
	Article 65(1), fourth subparagraph			
G	619	By way of derogation from the second subparagraph, Member States shall only be required to ensure that the data and documentation related to the area monitoring system referred to in point (c) of Article 64(1) is available for consultation as of the date of the implementation of the area monitoring system. Commission checks		G
	Article 65(2)			
G	620			G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. Member States may apply the requirements laid down in paragraph 1 at regional level on condition that those requirements and the administrative procedures for recording and accessing data are designed to be uniform throughout the territory of the Member State and enable data to be aggregated at national level.	2. Member States may apply the requirements laid down in paragraph 1 at regional level on condition that those requirements and the administrative procedures for recording and accessing data are designed to be uniform throughout the territory of the Member State and enable data to be aggregated at national level. Commission checks		
Article 65(3)				
621	3. Member States shall ensure that data sets collected through the integrated system which are relevant for the purposes of Directive 2007/2/EC of the European Parliament and of the Council ¹ or relevant for monitoring Union policies, are shared free of charge between its public authorities and made publicly available at national level. Member States shall also provide the institutions and bodies of the Union with access to these data sets. ¹ Directive 2007/2/EC of the European Parliament and of the Council of 14 March	3. Member States shall ensure that data sets collected through the integrated system which are relevant for the purposes of Directive 2007/2/EC of the European Parliament and of the Council ¹ or relevant for monitoring Union policies, are shared free of charge between its public authorities and made publicly available at national level. Member States shall also provide the institutions and bodies of the Union with access to these data sets. ¹ Directive 2007/2/EC of the European Parliament and of the Council of 14 March	3. Member States shall ensure that data sets collected through the integrated system which are relevant for the purposes of Directive 2007/2/EC of the European Parliament and of the Council ¹ or relevant for monitoring Union policies, are shared free of charge between its public authorities and made publicly available at national level. Member States shall also provide the institutions and bodies of the Union with access to these data sets. ¹ Directive 2007/2/EC of the European Parliament and of the Council of 14 March	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1).	2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1). Commission checks	2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1).	
Article 65(4)				
622	4. Member States shall ensure that data sets collected through the integrated system, and which are relevant for the production of European statistics as referred to in Regulation (EC) No 223/2009¹, are shared free of charge with the Community statistical authority, the national statistical institutes and, where necessary, with other national authorities responsible for the production of European statistics. ¹ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities	4. Member States shall ensure that data sets collected through the integrated system, and which are relevant for the production of European statistics as referred to in Regulation (EC) No 223/2009¹, are shared free of charge with the Community statistical authority, the national statistical institutes and, where necessary, with other national authorities responsible for the production of European statistics. ¹ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(OJ L 87, 31.3.2009, p. 164).	(OJ L 87, 31.3.2009, p. 164). Commission checks		
	Article 65(5)			
G	623 5. Member States shall limit public access to data sets referred to in paragraphs 3 and 4 where such access would adversely affect the confidentiality of personal data, in accordance with Regulation (EU) 2016/679.	5. Member States shall limit public access to data sets referred to in paragraphs 3 and 4 where such access would adversely affect the confidentiality of personal data, in accordance with Regulation (EU) 2016/679. Commission checks		G
	Article 65(5a)			
Y	623a	<u><i>5a. Member States shall ensure that beneficiaries and potential beneficiaries have access to all the reference data and attribute data regarding the land they use or intend to use, in order to enable them to submit accurate applications.</i></u> Commission checks		Y
	Article 66			
G	624			G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 66 Identification system for agricultural parcels	Article 66 Identification system for agricultural parcels Commission checks		
Article 66(1)				
625	1. The identification system for agricultural parcels shall be a geographic information system established and regularly updated by the Member States on the basis of aerial or spatial ortho-imagery, with a uniform standard that guarantees a level of accuracy that is at least equivalent to that of cartography at a scale of 1:5 000.	1. The identification system for agricultural parcels shall be a geographic information system established and regularly updated by the Member States on the basis of aerial or spatial ortho-imagery, with a uniform standard that guarantees a level of accuracy that is at least equivalent to that of cartography at a scale of 1:5 000. Commission checks		
Article 66(2), introductory part				
626	2. Member States shall ensure that the identification system for agricultural parcels:	2. Member States shall ensure that the identification system for agricultural parcels: Commission checks		
Article 66(2), point (a)				
627				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(a) uniquely identifies each agricultural parcel and units of land containing non-agricultural areas considered eligible by the Member States for receiving the aid for the interventions referred to in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation];	(a) uniquely identifies each agricultural parcel and units of land containing non-agricultural areas considered eligible by the Member States for receiving the aid for the interventions referred to in Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]; Commission checks		
	Article 66(2), point (b)			
628	(b) contains up-to-date values on the areas considered eligible by the Member States for receiving the aid for the interventions referred to in Article 63(2);	(b) contains up-to-date values on the areas considered eligible by the Member States for receiving the aid for the interventions referred to in Article 63(2); Commission checks		
	Article 66(2), point (c)			
629	(c) enables the correct localisation of agricultural parcels and non-agricultural areas claimed for payment;	(c) enables the correct localisation of agricultural parcels and non-agricultural areas claimed for payment; Commission checks		
	Article 66(2), point (d)			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	630 (d) contains any information relevant for the reporting on the indicators referred to in Article 7 of Regulation (EU) .../[CAP Strategic Plan Regulation];	(d) contains any information relevant for the reporting on the indicators referred to in Article 7 of Regulation (EU) .../[CAP Strategic Plan Regulation]; Commission checks	deleted	
	Article 66(3), first subparagraph			
G	631 3. Member States shall annually assess the quality of the identification system for agricultural parcels in accordance with the methodology set up at Union level.	3. Member States shall annually assess the quality of the identification system for agricultural parcels in accordance with the methodology set up at Union level. Commission checks		
	Article 66(3), second subparagraph			
Y	632 Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate remedial actions or shall be requested to set up an action plan in accordance with Article 40.	Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate remedial actions or shall be requested to set up an action plan in accordance with Article 40. Commission checks	Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate remedial actions or shall be requested by the Commission to set up an action plan in accordance with Article 40.	
	Article 66(3), third subparagraph			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	633 An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February following the calendar year concerned.	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February following the calendar year concerned. Commission checks	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February March following the calendar year concerned.	Y
Article 67				
G	634 Article 67 Geo-spatial and animal-based application system	Article 67 Geo-spatial and animal-based application system Commission checks		G
Article 67(1)				
Y	635 1. As regards the aid for the area-based interventions referred to in Article 63(2) and implemented under the national CAP Strategic Plans, Member States shall require the submission of an application by means of using the geo-spatial application provided by the competent authority to submit an application.	1. As regards the aid for the area-based interventions referred to in Article 63(2) and implemented under the national CAP Strategic Plans, Member States shall require the submission of an application by means of using the ~~geo-spatial application~~ <u>form</u> provided by the competent authority <u>in their geo-spatial</u> ~~to submit an~~ application.		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
Article 67(2)				
G	636 2. As regards the aid for the animal-based interventions referred to in Article 63(2) and implemented under the national CAP Strategic Plans, Member States shall require the submission of an application.	2. As regards the aid for the animal-based interventions referred to in Article 63(2) and implemented under the national CAP Strategic Plans, Member States shall require the submission of an application. Commission checks		G
Article 67(3)				
G	637 3. Member States shall pre-fill the applications referred to in paragraphs 1 and 2 with information from the systems referred to in point (g) of Article 64(1) and in Articles 66, 68, 69 and 71 or from any other relevant public database.	3. Member States shall pre-fill the applications referred to in paragraphs 1 and 2 with information from the systems referred to in point (g) of Article 64(1) and in Articles 66, 68, 69 and 71 or from any other relevant public database. Commission checks		G
Article 67(4)				
Y	638 4. Member States may decide that a claimless system shall cover one	4. Member States may decide that a claimless system shall cover one	4. Member States may ~~decide that a claimless~~ set up an automatic	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	or more applications referred to in paragraphs 1 and 2.	or more applications referred to in paragraphs 1 and 2. Commission checks	~~claim~~ system shall cover one or more applications referred to in paragraphs 1 and 2 ~~and decide which~~ it shall cover.	
Article 67(4a)				
Y 638a		<u><i>If a Member State decides to use a claimless system, it shall enable the administration to make the eligible payments to the beneficiaries based on the existing details in the official computerised databases, where there has been no change, supplemented with additional information, where necessary to cover a change. Those details and any such additional information shall be confirmed by the beneficiary.</i></u> Commission checks		Y
Article 67(5), first subparagraph				
G 639	5. Member States shall annually assess the quality of the geo-spatial application system in accordance with the methodology set up at Union level.	5. Member States shall annually assess the quality of the geo-spatial application system in accordance with the methodology set up at Union level. Commission checks		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 67(5), second subparagraph			
G	640	Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate remedial actions or shall be requested by the Commission to set up an action plan in accordance with Article 40. Commission checks		G
	Article 67(5), third subparagraph			
Y	641	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February following the calendar year concerned. Commission checks	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 ~~February~~March following the calendar year concerned.	Y
	Article 68			
Y	642	Article 68 Area monitoring system Commission checks	Article 68 Area monitoring system	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 68(1)			
Y	643	1. Member States shall set up and operate an area monitoring <u>and control</u> system. <u>On duly justified grounds, the Commission may grant a transitional period for setting up the area monitoring and control system to Member States that have not recently used such an area monitoring and control system.</u> Commission checks		Y
	Article 68(2), first subparagraph			
Y	644	2. Member States shall annually assess the quality of the area monitoring <u>and control</u> system in accordance— with the methodology set up at Union level. Commission checks		Y
	Article 68(2), second subparagraph			
Y	645	Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate	Where the assessment reveals deficiencies in the system, Member States shall adopt appropriate	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	remedial actions or shall be requested to set up an action plan in accordance with Article 40.	remedial actions or shall be requested to set up an action plan in accordance with Article 40. Commission checks	remedial actions or shall be requested by the Commission to set up an action plan in accordance with Article 40.	
	Article 68(2), third subparagraph			
Y	646 An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February following the calendar year concerned.	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 February following the calendar year concerned. Commission checks	An assessment report and, where appropriate, the remedial actions and the timetable for their implementation shall be submitted to the Commission by 15 ~~February~~ March following the calendar year concerned.	Y
	Article 69			
G	647 Article 69 System for the identification of beneficiaries	Article 69 System for the identification of beneficiaries Transparency-Audit		G
	Article 69, first paragraph			
Y	648 The system for recording the identity of each beneficiary of the interventions and measures as	The system for recording the identity of each beneficiary of the interventions and measures as		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	referred to in Article 63(2) shall guarantee that all applications submitted by the same beneficiary can be identified as such.	referred to in Article 63(2) shall guarantee that all applications submitted by the same beneficiary can be identified as such. <u><i>It shall also ensure that, where beneficiaries are part of a group within the meaning of point 11 of Article 2(1) of Directive 2013/34/EU, that group can be identified.</i></u> Transparency-Audit		
	Article 70			
G	649 Article 70 Control and penalties system	Article 70 Control and penalties system Commission checks		G
	Article 70, first paragraph			
Y	650 Member States shall set up a control and penalties system for the aid as referred to in Article 63.	Member States shall set up a control and penalties system for the aid as referred to in Article 63. <u><i>Member States, through the paying agencies or the bodies delegated by them, shall carry out administrative checks on the aid application to verify the eligibility conditions for the aid. Those checks shall be supplemented by</i></u>	Member States shall set up a control and penalties system for the interventions and measures aid as referred to in Article 63.	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>on-the-spot checks.</u> Commission checks		
Article 70, first paragraph a				
Y	650a	<u>For each of the interventions referred to in Article 63(2), Member States shall ensure that the control sample for on-the-spot checks carried out each year covers at least 5 % of all beneficiaries. That percentage shall be increased appropriately where any significant non-compliance in the context of a given intervention or measure is detected. However, Member States may reduce that percentage where the error rates remain at an acceptable level.</u> Commission checks		Y
Article 70, second paragraph				
Y	651	~~Paragraphs 1 to 5 of Article 57 shall apply mutatis mutandis.~~ Commission checks		Y
Article 71				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	652	Article 71 System for the identification and registration of payment entitlements	Article 71 System for the identification and registration of payment entitlements	Article 71 Commission checks	G
Article 71, first paragraph					
G	653	The system for the identification and registration of payment entitlements shall allow for verification of the entitlements with the applications and the identification system for agricultural parcels.	The system for the identification and registration of payment entitlements shall allow for verification of the entitlements with the applications and the identification system for agricultural parcels.	Commission checks	G
Article 72					
G	654	Article 72 Delegated powers Commission checks	Article 72 Delegated powers		G
Article 72, first paragraph, introductory part					
Y	655	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation concerning: Commission checks	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation concerning: Commission checks	In order to ensure that the integrated system provided for in this Chapter is implemented in an efficient, coherent and non-discriminatory way which protects the financial interests of	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			the Union , the Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation concerning:	
	Article 72, first paragraph, point(a)			
Y	656 (a) further rules on the quality assessment referred to in Articles 66, 67 and 68;	(a) further rules on the quality assessment referred to in Articles 66, 67 and 68; Commission checks	(a) ~~further~~ detailed rules on the quality assessment referred to in Articles 66, 67 and 68;	Y
	Article 72, first paragraph, point(b)			
Y	657 (b) further definitions, basic features and rules on the identification system for agricultural parcels, the system for the identification of beneficiaries and the system for the identification and registration of payment entitlements referred to in Articles 66, 69 and 71.	(b) further definitions, basic features and rules on the identification system for agricultural parcels, the system for the identification of beneficiaries and the system for the identification and registration of payment entitlements referred to in Articles 66, 69 and 71. Commission checks	(b) ~~further definitions, basic features and~~ detailed rules on the identification system for agricultural parcels, the system for the identification of beneficiaries and the system for the identification and registration of payment entitlements referred to in Articles 66, 69 and 71.	Y
	Article 73			
G	658 Article 73	Article 73		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Implementing powers	Implementing powers Commission checks		
	Article 73, first paragraph, introductory part			
G	659 The Commission may adopt implementing acts laying down rules on:	The Commission may adopt implementing acts laying down rules on: Commission checks		G
	Article 73, first paragraph, point (a), introductory part			
Y	660 (a) the form, content and arrangements for transmitting or making available to the Commission of:	(a) the form, ~~content~~ and arrangements for transmitting or making available to the Commission of: Commission checks		Y
	Article 73, first paragraph, point (a)(i)			
G	661 (i) the assessment reports on the quality of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system;	(i) the assessment reports on the quality of the identification system for agricultural parcels, of the geo-spatial application system and of the area monitoring system; Commission checks		G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 73, first paragraph, point (a)(ii)			
G	662	(ii) the remedial actions to be implemented by the Member States as referred to in Articles 66, 67 and 68; Commission checks		G
	Article 73, first paragraph, point (b)			
Y	663	(b) basic features and rules on the geo-spatial application system and the area monitoring system referred to in Articles 67 and 68. ~~(b) <i>basic features and rules on the geo-spatial application system and the area monitoring system referred to in Articles 67 and 68.</i>~~ <u>the Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation by laying down the rules on the content for transmitting and making available to the Commission of:</u> Commission checks		Y
	Article 73, first paragraph, point (b)(i)			
Y	663a	<u>i the assessment reports on the quality of the identification system for agricultural parcels, of the geo-spatial application system and</u>		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>of the area monitoring and control system;</u> Commission checks		
Article 73, first paragraph, point (b)(ii)				
Y	663b	<u>ii the remedial actions to be implemented by the Member States as referred to in Articles 66, 67 and 68;</u> Commission checks		Y
Article 73, first paragraph, point (b)(iii)				
Y	663c	<u>iii basic features and rules on the geo-spatial application system and the area monitoring and control system referred to in Articles 67 and 68.</u> Commission checks		Y
Article 73, second paragraph				
Y	664	~~Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).~~		Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Commission checks		
TITLE IV, Chapter III				
665	Chapter III Scrutiny of transactions	Chapter III Scrutiny of transactions Scrutiny		Chapter III
Article 74				
666	Article 74 Scope and definitions	Article 74 Scope and definitions Scrutiny		Article 74 Scope and definitions Text Origin: Commission Proposal
Article 74(1)				
667	1. This Chapter lays down specific rules on the scrutiny of the commercial documents of those entities receiving or making payments relating directly or indirectly to the system of financing by the EAGF, or representatives of those entities (hereinafter 'undertakings') in order to ascertain whether transactions forming part of the system of financing by the EAGF have actually been carried out and have	1. This Chapter lays down specific rules on the scrutiny of the commercial documents of those entities receiving or making payments relating directly or indirectly to the system of financing by the EAGF, or representatives of those entities (hereinafter 'undertakings') in order to ascertain whether transactions forming part of the system of financing by the EAGF have actually been carried out and have		1. This Chapter lays down specific rules on the scrutiny of the commercial documents of those entities receiving or making payments relating directly or indirectly to the system of financing by the EAGF, or representatives of those entities (hereinafter 'undertakings') in order to ascertain whether transactions forming part of the system of financing by the EAGF have actually been carried out and have

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	been executed correctly.	been executed correctly. Scrutiny		been executed correctly. Text Origin: Commission Proposal
Article 74(2)				
668	2. This Chapter shall not apply to interventions covered by the integrated system referred to in Chapter II of this Title and by Chapter III of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with the establishment of a list of interventions which, due to their design and control requirements, are unsuited for additional ex-post controls by way of scrutiny of commercial documents and, therefore, are not to be subject to such scrutiny under this Chapter.	2. This Chapter shall not apply to interventions covered by the integrated system referred to in Chapter II of this Title and by Chapter III of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with the establishment of a list of interventions which, due to their design and control requirements, are unsuited for additional ex-post controls by way of scrutiny of commercial documents and, therefore, are not to be subject to such scrutiny under this Chapter. Scrutiny	2. This Chapter shall not apply to interventions covered by the integrated system referred to in Chapter II of this Title and by Chapter III of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]. The Commission is empowered to adopt delegated acts in accordance with Article 100 to respond to changes in sectoral agricultural legislation and to ensure the efficiency of the system of ex-post controls established by this Chapter , supplementing this Regulation with the establishment of a list of interventions which, due to their design and control requirements, are unsuited for additional ex-post controls by way of scrutiny of commercial documents and, therefore, are not to be subject to such scrutiny under this Chapter.	2.
Article 74(3), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
669	3. For the purposes of this Chapter the following definitions shall apply:	3. For the purposes of this Chapter the following definitions shall apply: Scrutiny		3. For the purposes of this Chapter the following definitions shall apply: Text Origin: Commission Proposal
Article 74(3), point (a)				
670	(a) "commercial document" means all books, registers, vouchers and supporting documents, accounts, production and quality records, correspondence relating to the undertaking's business activity, and commercial data, in whatever form they may take, including electronically stored data, in so far as these documents or data relate directly or indirectly to the transactions referred to in paragraph 1;	(a) "commercial document" means all books, registers, vouchers and supporting documents, accounts, production and quality records, correspondence relating to the undertaking's business activity, and commercial data, in whatever form they may take, including electronically stored data, in so far as these documents or data relate directly or indirectly to the transactions referred to in paragraph 1; Scrutiny		(a) "commercial document" means all books, registers, vouchers and supporting documents, accounts, production and quality records, correspondence relating to the undertaking's business activity, and commercial data, in whatever form they may take, including electronically stored data, in so far as these documents or data relate directly or indirectly to the transactions referred to in paragraph 1; Text Origin: Commission Proposal
Article 74(3), point (b)				
671	(b) "third party" means any natural or legal person directly or indirectly connected with transactions carried out within the	(b) "third party" means any natural or legal person directly or indirectly connected with transactions carried out within the		(b) "third party" means any natural or legal person directly or indirectly connected with transactions carried out within the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	financing system by the EAGF.	financing system by the EAGF. Scrutiny		financing system by the EAGF. Text Origin: Commission Proposal
Article 75				
672	Article 75 Scrutiny by Member States	Article 75 Scrutiny by Member States Scrutiny		Article 75 Scrutiny by Member States Text Origin: Commission Proposal
Article 75(1)				
673	1. Member States shall carry out systematic scrutiny of the commercial documents of undertakings taking account of the nature of the transactions to be scrutinised. Member States shall ensure that the selection of undertakings for scrutiny gives the best possible assurance of the effectiveness of the measures for preventing and detecting irregularities. The selection shall take account, inter alia, of the financial importance of the undertakings in that system and of other risk factors.	1. Member States shall carry out systematic scrutiny of the commercial documents of undertakings taking account of the nature of the transactions to be scrutinised. Member States shall ensure that the selection of undertakings for scrutiny gives the best possible assurance of the effectiveness of the measures for preventing and detecting irregularities. The selection shall take account, inter alia, of the financial importance of the undertakings in that system and of other risk factors. Scrutiny		1. Member States shall carry out systematic scrutiny of the commercial documents of undertakings taking account of the nature of the transactions to be scrutinised. Member States shall ensure that the selection of undertakings for scrutiny gives the best possible assurance of the effectiveness of the measures for preventing and detecting irregularities. The selection shall take account, inter alia, of the financial importance of the undertakings in that system and of other risk factors. Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
	Article 75(2)				
G	674	2. In appropriate cases, the scrutiny provided for in paragraph 1 shall be extended to natural and legal persons with whom undertakings are associated and to such other natural or legal persons as may be relevant for the pursuit of the objectives set out in Article 76. Scrutiny		2. In appropriate cases, the scrutiny provided for in paragraph 1 shall be extended to natural and legal persons with whom undertakings are associated and to such other natural or legal persons as may be relevant for the pursuit of the objectives set out in Article 76. Text Origin: Commission Proposal	G
	Article 75(3)				
Y	674a	Scrutiny	3. The body or bodies responsible for the application of this Chapter shall be organised in such a way as to be independent of the departments or branches of departments responsible for the payments and the checks carried out prior to payment.	2a.	Y
	Article 75(4)				
Y	674b	Scrutiny	4. Undertakings for which the sum of the receipts or payments	2b.	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			amounted to less than EUR 40 000 shall be scrutinised in accordance with this Chapter only for specific reasons to be indicated by the Member States in their annual control plan referred to in article 79(1).	
Article 75(3)				
675	3. The scrutiny carried out pursuant to this Chapter shall not prejudice the checks undertaken pursuant to Articles 47 and 48.	3. The scrutiny carried out pursuant to this Chapter shall not prejudice the checks undertaken pursuant to Articles 47 and 48. Scrutiny	35. The scrutiny carried out pursuant to this Chapter shall not prejudice the checks undertaken pursuant to Articles 47 and 48.	3.
Article 76				
676	Article 76 Cross-checks	Article 76 Cross-checks Scrutiny		Article 76 Cross-checks Text Origin: Commission Proposal
Article 76(1), introductory part				
677	1. The accuracy of primary data under scrutiny shall be verified by a number of cross-checks, including, where necessary, the commercial documents of third	1. The accuracy of primary data under scrutiny shall be verified by a number of cross-checks, including, where necessary, the commercial documents of third		1. The accuracy of primary data under scrutiny shall be verified by a number of cross-checks, including, where necessary, the commercial documents of third

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	parties, appropriate to the degree of risk presented, including:	parties, appropriate to the degree of risk presented, including: Scrutiny		parties, appropriate to the degree of risk presented, including: Text Origin: Commission Proposal
Article 76(1), point (a)				
678	(a) comparisons with the commercial documents of suppliers, customers, carriers and other third parties;	(a) comparisons with the commercial documents of suppliers, customers, carriers and other third parties; Scrutiny		(a) comparisons with the commercial documents of suppliers, customers, carriers and other third parties; Text Origin: Commission Proposal
Article 76(1), point (b)				
679	(b) physical checks, where appropriate, upon the quantity and nature of stocks;	(b) physical checks, where appropriate, upon the quantity and nature of stocks; Scrutiny		(b) physical checks, where appropriate, upon the quantity and nature of stocks; Text Origin: Commission Proposal
Article 76(1), point (c)				
680	(c) comparison with the records of financial flows leading to or consequent upon the transactions carried out within the financing system by the EAGF;	(c) comparison with the records of financial flows leading to or consequent upon the transactions carried out within the financing system by the EAGF;		(c) comparison with the records of financial flows leading to or consequent upon the transactions carried out within the financing system by the EAGF;

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Scrutiny		Text Origin: Commission Proposal
Article 76(1), point (d)				
681	(d) checks, in relation to bookkeeping, or records of financial movements showing, at the time of the scrutiny, that the documents held by the paying agency by way of justification for the payment of aid to the beneficiary are accurate.	(d) checks, in relation to bookkeeping, or records of financial movements showing, at the time of the scrutiny, that the documents held by the paying agency by way of justification for the payment of aid to the beneficiary are accurate. Scrutiny		(d) checks, in relation to bookkeeping, or records of financial movements showing, at the time of the scrutiny, that the documents held by the paying agency by way of justification for the payment of aid to the beneficiary are accurate. Text Origin: Commission Proposal
Article 76(2)				
682	2. Where undertakings are required to keep particular book records of stock in accordance with Union or national provisions, scrutiny of those records shall, in appropriate cases, include a comparison with the commercial documents and, where appropriate, with the actual quantities in stock.	2. Where undertakings are required to keep particular book records of stock in accordance with Union or national provisions, scrutiny of those records shall, in appropriate cases, include a comparison with the commercial documents and, where appropriate, with the actual quantities in stock. Scrutiny		2. Where undertakings are required to keep particular book records of stock in accordance with Union or national provisions, scrutiny of those records shall, in appropriate cases, include a comparison with the commercial documents and, where appropriate, with the actual quantities in stock. Text Origin: Commission Proposal
Article 76(3)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	683 3. In the selection of transactions to be checked, full account shall be taken of the degree of risk presented.	3. In the selection of transactions to be checked, full account shall be taken of the degree of risk presented. Scrutiny		3. In the selection of transactions to be checked, full account shall be taken of the degree of risk presented. Text Origin: Commission Proposal
Article 76(4)				
Y	683a	Scrutiny	4. The persons responsible for the undertaking, or a third party, shall ensure that all commercial documents and additional information are supplied to the officials responsible for the scrutiny or to the persons authorised to carry it out on their behalf. Electronically stored data shall be provided on an appropriate data support medium.	3a.
Article 76(5)				
Y	683b	Scrutiny	5. The officials responsible for the scrutiny or the persons authorised to carry it out on their behalf may require that extracts or copies of the documents referred to in paragraph 1 be supplied to them.	3b.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 77			
684	Article 77 Access to commercial documents	Article 77 Access to commercial documents Scrutiny	<i>deleted</i>	Article 77
	Article 77(1)			
685	1. The persons responsible for the undertaking, or a third party, shall ensure that all commercial documents and additional information are supplied to the officials responsible for the scrutiny or to the persons authorised to carry it out on their behalf. Electronically stored data shall be provided on an appropriate data support medium.	1. The persons responsible for the undertaking, or a third party, shall ensure that all commercial documents and additional information are supplied to the officials responsible for the scrutiny or to the persons authorised to carry it out on their behalf. Electronically stored data shall be provided on an appropriate data support medium. Scrutiny	<i>deleted</i>	1.
	Article 77(2)			
686	2. The officials responsible for the scrutiny or the persons authorised to carry it out on their behalf may require that extracts or copies of the documents referred to in	2. The officials responsible for the scrutiny or the persons authorised to carry it out on their behalf may require that extracts or copies of the documents referred to in	<i>deleted</i>	2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	paragraph 1 be supplied to them.	paragraph 1 be supplied to them. Scrutiny		
Article 77(3), first subparagraph				
687	3. Where, during scrutiny carried out pursuant to this Chapter, the commercial documents maintained by the undertaking are considered inadequate for scrutiny purposes, the undertaking shall be directed to maintain in future such records as are required by the Member State responsible for the scrutiny, without prejudice to obligations laid down in other Regulations relating to the sector concerned.	3. Where, during scrutiny carried out pursuant to this Chapter, the commercial documents maintained by the undertaking are considered inadequate for scrutiny purposes, the undertaking shall be directed to maintain in future such records as are required by the Member State responsible for the scrutiny, without prejudice to obligations laid down in other Regulations relating to the sector concerned. Scrutiny	deleted	
Article 77(3), second subparagraph				
688	Member States shall determine the date from which such records are to be established.	Member States shall determine the date from which such records are to be established. Scrutiny	deleted	
Article 77(3), third subparagraph				
689				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Where some or all of the commercial documents required to be scrutinised pursuant to this Chapter are located with an undertaking in the same commercial group, partnership or association of undertakings managed on a unified basis as the undertaking scrutinised, whether located inside or outside the territory of the Union, the undertaking shall make those commercial documents available to officials responsible for the scrutiny, at a place and time to be determined by the Member States responsible for carrying out the scrutiny.	Where some or all of the commercial documents required to be scrutinised pursuant to this Chapter are located with an undertaking in the same commercial group, partnership or association of undertakings managed on a unified basis as the undertaking scrutinised, whether located inside or outside the territory of the Union, the undertaking shall make those commercial documents available to officials responsible for the scrutiny, at a place and time to be determined by the Member States responsible for carrying out the scrutiny. Scrutiny	<i>deleted</i>	
Article 77(4)				
690	4. Member States shall ensure that officials responsible for scrutiny are entitled to seize commercial documents, or have them seized. This right shall be exercised with due regard to the relevant national provisions and shall be without prejudice to the application of rules governing proceedings in criminal matters concerning the seizure of	4. Member States shall ensure that officials responsible for scrutiny are entitled to seize commercial documents, or have them seized. This right shall be exercised with due regard to the relevant national provisions and shall be without prejudice to the application of rules governing proceedings in criminal matters concerning the seizure of	<i>deleted</i>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	documents.	documents. Scrutiny		
Article 78				
691	Article 78 Mutual assistance	Article 78 Mutual assistance Scrutiny		Article 78
Article 78(1), first subparagraph, introductory part				
692	1. Member States shall assist each other for the purposes of carrying out the scrutiny provided for in this Chapter in the following cases:	1. Member States shall assist each other for the purposes of carrying out the scrutiny provided for in this Chapter in the following cases: Scrutiny	~~1.~~ Member States shall assist each other on their requests for the purposes of carrying out the scrutiny provided for in this Chapter in the following cases:	1.
Article 78(1), first subparagraph, point (a)				
693	(a) where an undertaking or third party is established in a Member State other than that in which payment of the amount in question has or should have been made or received;	(a) where an undertaking or third party is established in a Member State other than that in which payment of the amount in question has or should have been made or received; Scrutiny		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 78(1), first subparagraph, point (b)			
G	694	(b) where an undertaking or third party is established in a Member State other than that in which the documents and information required for scrutiny are to be found. Scrutiny		(b)
	Article 78(1), second subparagraph			
Y	695	The Commission may coordinate joint actions involving mutual assistance between two or more Member States. Scrutiny	deleted	
	Article 78(2)			
Y	696	2. Member States shall send the Commission a list of undertakings established in a third country for which payment of the amount in question has or should have been made or received in that Member State. <u>Where necessary, the Commission shall invite experts from third countries, including developing countries, in order to</u>	deleted	2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>obtain an assessment of the external impact of CAP implementation at Member State level.</u> Scrutiny		
Article 78(3), first subparagraph				
697	3. If additional information is required in another Member State as part of the scrutiny of an undertaking in accordance with Article 75, and in particular cross-checks in accordance with Article 76, specific scrutiny requests may be made indicating the reasons for the request.	3. If additional information is required in another Member State as part of the scrutiny of an undertaking in accordance with Article 75, and in particular cross-checks in accordance with Article 76, specific scrutiny requests may be made indicating the reasons for the request. Scrutiny	deleted	3.
Article 78(3), second subparagraph				
698	The scrutiny request shall be fulfilled not later than six months after its receipt; the results of the scrutiny shall be communicated without delay to the requesting Member State.	The scrutiny request shall be fulfilled not later than six months after its receipt; the results of the scrutiny shall be communicated without delay to the requesting Member State. Scrutiny	deleted	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 79				
699	Article 79 Programming	Article 79 <i>Programming</i> Scrutiny	Article 79 ~~Programming~~ Planning and reporting	Article 79
Article 79(1)				
700	1. Member States shall draw up programmes for scrutiny to be carried out pursuant to Article 75 during the subsequent scrutiny period.	1. <i>Member States shall draw up programmes for scrutiny to be carried out pursuant to Article 75 during the subsequent scrutiny period.</i> Scrutiny	1. Member States shall draw up ~~programmes~~ control plans for scrutiny to be carried out pursuant to Article 75 during the subsequent scrutiny period.	1.
Article 79(2), introductory part				
701	2. Each year, before 15 April, Member States shall send the Commission their programme as referred to in paragraph 1 and shall specify:	2. <i>Each year, before 15 April, Member States shall send the Commission their programme as referred to in paragraph 1 and shall specify.</i> Scrutiny	2. Each year, before 15 April, Member States shall send the Commission ~~their programme as referred to in paragraph 1~~ and shall specify:	2.
Article 79(2), point(a)				
702	(a) the number of undertakings to be scrutinised and their breakdown	(a) <i>the number of undertakings to be scrutinised and their breakdown</i>	(a) their control plan as referred to in paragraph 1 and	(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	by sector on the basis of the amounts relating to them;	~~by sector on the basis of the amounts relating to them;~~ Scrutiny	shall specify the number of undertakings to be scrutinised and their breakdown by sector on the basis of the amounts relating to them;	
	Article 79(2), point(b)			
Y	703 (b) the criteria adopted for drawing up the programme.	(b) ~~the criteria adopted for drawing up the programme.~~ Scrutiny	(b) a detailed report on the application of this Chapter for the previous scrutiny period, including the results of the scrutiny carried out under Article 78 ~~the criteria adopted for drawing up the programme.~~	(b)
	Article 79(3)			
Y	704 3. The programmes established by the Member States and forwarded to the Commission shall be implemented by the Member States, if, within eight weeks, the Commission has not made known its comments.	3. ~~The programmes established by the Member States and forwarded to the Commission shall be implemented by the Member States, if, within eight weeks, the Commission has not made known its comments.~~ Scrutiny	3. The ~~programmes~~ control plans and their amendments established by the Member States and forwarded to the Commission shall be implemented by the Member States, if, within eight weeks, the Commission has not made known its comments.	3.
	Article 79(4)			
G	705 4. Paragraph 3 shall apply mutatis	4. ~~Paragraph 3 shall apply mutatis~~		4.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	mutandis to the amendments to the programme made by the Member States.	~~mutandis to the amendments to the programme made by the Member States.~~ Scrutiny	deleted	
Article 79(5)				
706	5. At any stage, the Commission may request the inclusion of a particular category of undertaking in the programme of a Member States.	5. ~~At any stage, the Commission may request the inclusion of a particular category of undertaking in the programme of a Member States.~~ Scrutiny	deleted	5.
Article 79(6), first subparagraph				
707	6. Undertakings for which the sum of the receipts or payments amounted to less than EUR 40 000 shall be scrutinised in accordance with this Chapter only for specific reasons to be indicated by the Member States in their annual programme referred to in paragraph 1 or by the Commission in any proposed amendment to that programme.	6. ~~Undertakings for which the sum of the receipts or payments amounted to less than EUR 40 000 shall be scrutinised in accordance with this Chapter only for specific reasons to be indicated by the Member States in their annual programme referred to in paragraph 1 or by the Commission in any proposed amendment to that programme.~~ Scrutiny	deleted	6.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<i>Article 79(6), second subparagraph</i>			
G	708	The Commission is empowered to adopt delegated acts in accordance with Article 101 amending the threshold set out in the first subparagraph. ~~The Commission is empowered to adopt delegated acts in accordance with Article 101 amending the threshold set out in the first subparagraph.~~ Scrutiny	deleted	
	<i>Article 80</i>			
Y	709	Article 80 Special departments Scrutiny	deleted	Article 80
	<i>Article 80(1), first subparagraph, introductory part</i>			
Y	710	1. In each Member State, a special department shall be responsible for monitoring the application of this Chapter. Those departments shall, in particular, be responsible for: Scrutiny	deleted	I.
	<i>Article 80(1), first subparagraph, point (a)</i>			
Y	711	(a) the performance of the scrutiny provided for in this Chapter by (a) the performance of the scrutiny provided for in this Chapter by	deleted	(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	officials employed directly by that special department; or	officials employed directly by that special department; or Scrutiny		
Article 80(1), first subparagraph, point (b)				
712	(b) the coordination and general surveillance of the scrutiny carried out by officials belonging to other departments.	(b) the coordination and general surveillance of the scrutiny carried out by officials belonging to other departments. Scrutiny	deleted	(b)
Article 80(1), second subparagraph				
713	Member States may also provide that scrutiny to be carried out pursuant to this Chapter is allocated between the special departments and other national departments, provided that the former is responsible for its coordination.	Member States may also provide that scrutiny to be carried out pursuant to this Chapter is allocated between the special departments and other national departments, provided that the former is responsible for its coordination. Scrutiny	deleted	
Article 80(2)				
714	2. The department or departments responsible for the application of	2. The department or departments responsible for the application of	deleted	2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	this Chapter shall be organised in such a way as to be independent of the departments or branches of departments responsible for the payments and the scrutiny checks carried out prior to payment.	this Chapter shall be organised in such a way as to be independent of the departments or branches of departments responsible for the payments and the scrutiny checks carried out prior to payment. Scrutiny		
Article 80(3)				
715	3. The special department referred to in paragraph 1 shall take all the measures necessary, and it shall be entrusted by the Member State concerned with all the powers necessary, to perform the tasks referred to in this Chapter.	3. The special department referred to in paragraph 1 shall take all the measures necessary, and it shall be entrusted by the Member State concerned with all the powers necessary, to perform the tasks referred to in this Chapter. Scrutiny	deleted	3.
Article 80(4)				
716	4. Member States shall adopt appropriate measures to penalise natural or legal persons who fail to fulfil their obligations under this Chapter.	4. Member States shall adopt appropriate measures to penalise natural or legal persons who fail to fulfil their obligations under this Chapter. Scrutiny	deleted	4.
Article 81				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
Y	717	Article 81 Reports Scrutiny	Article 81 Reports <i>deleted</i>	Article 81	Y
Article 81(1), first subparagraph					
Y	718	1. Before 1 January, following the scrutiny period, Member States shall send the Commission a detailed report on the application of this Chapter. Scrutiny	1. Before 1 January, following the scrutiny period, Member States shall send the Commission a detailed report on the application of this Chapter. <i>deleted</i>	1.	Y
Article 81(1), second subparagraph					
Y	719	The report referred to in the first subparagraph shall also contain an overview of the specific scrutiny requests referred to in Article 78(3) and the results of the scrutiny following those requests. Scrutiny	The report referred to in the first subparagraph shall also contain an overview of the specific scrutiny requests referred to in Article 78(3) and the results of the scrutiny following those requests. <i>deleted</i>		Y
Article 81(2)					
Y	720	2. The Member States and the Commission shall have regular	2. The Member States and the Commission shall have regular <i>deleted</i>	2.	Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	exchanges of views on the application of this Chapter.	exchanges of views on the application of this Chapter. Scrutiny		
Article 82				
Y	721 Article 82 Access to information and scrutiny by the Commission	Article 82 Access to information and scrutiny by the Commission Scrutiny		Y
Article 82(1)				
G	722 1. In accordance with the relevant national laws, Commission officials shall have access to all documents prepared either with a view to or following the scrutiny organised under this Chapter and to the data held, including those stored in the data-processing systems. That data shall be provided upon request on an appropriate data support medium.	1. In accordance with the relevant national laws, Commission officials shall have access to all documents prepared either with a view to or following the scrutiny organised under this Chapter and to the data held, including those stored in the data-processing systems. That data shall be provided upon request on an appropriate data support medium. Scrutiny		G
Article 82(2)				
Y	723			Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. The scrutiny referred to in Article 75 shall be carried out by the officials of the Member States. Officials of the Commission may participate in that scrutiny. They may not themselves exercise the powers of scrutiny accorded to national officials. However, they shall have access to the same premises and to the same documents as the officials of the Member States.	2. The scrutiny referred to in Article 75 shall be carried out by the officials of the Member States. Officials of the Commission may participate in that scrutiny. They may not themselves exercise the powers of scrutiny accorded to national officials. However, they shall have access to the same premises and to the same documents as the officials of the Member States. Scrutiny	2. The scrutiny referred to in Article 75 shall be carried out by the officials of the Member States. Officials of the Commission may participate in that scrutiny. They Officials of the Member State requesting mutual assistance in accordance with Article 78 may participate with the agreement of the requested Member State. Officials of the Commission and of the requesting Member State may not themselves exercise the powers of scrutiny accorded to national officials. However, they shall have access to the same premises and to the same documents as the officials of the Member States.	2.
Article 82(3), first subparagraph				
724	3. In the case of scrutiny taking place under Article 78, officials of the requesting Member State may be present, with the agreement of the requested Member State, at the scrutiny in the requested Member State and have access to the same premises and the same documents as the officials of that Member State.	3. In the case of scrutiny taking place under Article 78, officials of the requesting Member State may be present, with the agreement of the requested Member State, at the scrutiny in the requested Member State and have access to the same premises and the same documents as the officials of that Member State.	<i>deleted</i>	3.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Scrutiny		
Article 82(3), second subparagraph				
725	Officials of the requesting Member State present at scrutiny in the requested Member State shall at all time be able to furnish proof of their official capacity. The scrutiny shall at all times be carried out by officials of the requested Member State.	Officials of the requesting Member State present at scrutiny in the requested Member State shall at all time be able to furnish proof of their official capacity. The scrutiny shall at all times be carried out by officials of the requested Member State. Scrutiny	<i>deleted</i>	
Article 82(4)				
726	4. Without prejudice to the provisions of Regulations (EU, Euratom) No 883/2013, (Euratom, EC) No 2988/95 (Euratom, EC) No 2185/96 and (EU) 2017/1939, where national provisions concerning criminal procedure reserve certain acts for officials specifically designated by the national law, neither the officials of the Commission, nor the officials of the Member State referred to in paragraph 3, shall take part in these acts. In any event, they shall, in particular not take part in home	4. Without prejudice to the provisions of Regulations (EU, Euratom) No 883/2013, (Euratom, EC) No 2988/95 (Euratom, EC) No 2185/96 and (EU) 2017/1939, where national provisions concerning criminal procedure reserve certain acts for officials specifically designated by the national law, neither the officials of the Commission, nor the officials of the Member State referred to in paragraph 3, shall take part in these acts. In any event, they shall, in particular not take part in home	43. Without prejudice to the provisions of Regulations (EU, Euratom) No 883/2013, (Euratom, EC) No 2988/95 (Euratom, EC) No 2185/96 and (EU) 2017/1939, where national provisions concerning criminal procedure reserve certain acts for officials specifically designated by the national law, neither the officials of the Commission, nor the officials of the requesting Member State referred to in paragraph 32 , shall take part in these acts. In any event, they shall, in particular not	4.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	visits or the formal interrogation of persons in the context of the criminal law of the Member State concerned. They shall, however, have access to information thus obtained.	visits or the formal interrogation of persons in the context of the criminal law of the Member State concerned. They shall, however, have access to information thus obtained. Scrutiny	take part in home visits or the formal interrogation of persons in the context of the criminal law of the Member State concerned. They shall, however, have access to information thus obtained.	
Article 83				
727	Article 83 Implementing powers	Article 83 Implementing powers Scrutiny		Article 83
Article 83, first paragraph, introductory part				
728	The Commission shall adopt implementing acts laying down rules necessary for the uniform application of this Chapter and in particular relating to the following:	The Commission shall adopt implementing acts laying down rules necessary for the uniform application of this Chapter and in particular relating to the following: Scrutiny		
Article 83, first paragraph, point (a)				
729	(a) the performance of the scrutiny referred to in Article 75 as regards the selection of undertakings, rate	(a) the performance of the scrutiny referred to in Article 75 as regards the selection of undertakings, rate		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and the timescale for the scrutiny;	and the timescale for the scrutiny; Scrutiny		
Article 83, first paragraph, point (b)				
730	(b) the conservation of commercial documents and the types of documents to maintain or data to record;	(b) the conservation of commercial documents and the types of documents to maintain or data to record; Scrutiny	<i>deleted</i>	(b)
Article 83, first paragraph, point(c)				
731	(c) the performance and coordination of joint actions referred to in Article 78(1);	(c) the performance and coordination of joint actions referred to in Article 78(1); Scrutiny	~~(c)~~ (b) the performance and coordination of joint actions of the mutual assistance referred to in Article ~~78(1)~~ 78;	(c)
Article 83, first paragraph, point (d)				
732	(d) the details and specifications regarding the content, form and means of submission of requests, the content, form and means of notification, submission and exchange of information required under this Chapter;	(d) the details and specifications regarding the content, form and means of submission of requests, the content, form and means of notification, submission and exchange of information required under this Chapter;	<i>deleted</i>	(d)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Scrutiny		
Article 83, first paragraph, point (e)				
733	(e) conditions and means of publication or specific rules and conditions for the diffusion or making available by the Commission to the competent authorities of the Member States of the information needed under this Regulation;	(e) conditions and means of publication or specific rules and conditions for the diffusion or making available by the Commission to the competent authorities of the Member States of the information needed under this Regulation; Scrutiny	deleted	(e)
Article 83, first paragraph, point (f)				
734	(f) the responsibilities of the special department referred to in Article 80;	(f) the responsibilities of the special department referred to in Article 80; Scrutiny	deleted	(f)
Article 83, first paragraph, point(g)				
735	(g) the content of reports referred to in Article 81 and any other notification needed under this Chapter.	(g) the content of reports referred to in Article 81 and any other notification needed under this Chapter. Scrutiny	~~(g)~~ (c) the content of reports referred to in Article 81 ~~79~~ (2)(b) and any other notification needed under this Chapter.	(g)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 83, second paragraph			
G	736 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Scrutiny		G
	TITLE IV, Chapter IV			
G	737 Chapter IV Control system and penalties in relation to conditionality	Chapter IV Control system and penalties in relation to conditionality <u>for sustainable development</u>		G
	Article 84			
G	738 Article 84 Control system for conditionality	Article 84 Control system for conditionality Conditionality		G
	Article 84(1), first subparagraph			
Y	739 1. Member States shall set up a control system to ensure that beneficiaries of the aid referred to in Article 11 of Regulation (EU)	1. Member States shall ~~set up~~ <u>have</u> a control system <u>in order</u> to ensure that ~~beneficiaries of the aid referred to in Article 11 of~~	1. Member States shall set up a control system to ~~ensure that~~ beneficiaries of the aid control compliance with the obligations	1. Y

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	.../... [CAP Strategic Plan Regulation] and in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively, comply with the obligations referred to in Section 2 of Chapter 1 of Title III of Regulation (EU) .../...[CAP Strategic Plan Regulation].	~~Regulation (EU) .../... [CAP Strategic Plan Regulation] and in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively;~~ <u>the following beneficiaries</u> comply with the obligations referred to in Section 2 of Chapter 1 of Title III of Regulation (EU) .../...[CAP Strategic Plan Regulation]; Conditionality	referred to in ~~Article 11~~ Section 2 of Chapter I of Title III of Regulation (EU) .../...[CAP Strategic Plan Regulation] by the beneficiaries of the aid¹ referred to in Article 11(1) and in Chapter IV of Regulation (EU) No 228/2013.../...[CAP Strategic Plan Regulation] and in Chapter IV of Regulation (EU) No 229/2013 respectively, comply with the obligations referred to in Section 2 of No 228/2013 and in Chapter 1 of Title IIIIV of Regulation (EU) .../...[CAP Strategic Plan Regulation].No 229/2013 ¹ . The consistency of the use of the terms "aid", "support" and "payments" should be checked at an appropriate moment.	
Article 84(1), first subparagraph, point (a)				
739a		<u>a beneficiaries receiving direct payments under Chapter II of Title III of Regulation (EU).../... [CAP Strategic Plan Regulation];</u> Conditionality		a
Article 84(1), first subparagraph, point (b)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	739b	<u>b beneficiaries receiving annual payments in accordance with Articles 65, 66 and 67 of Regulation (EU).../... [CAP Strategic Plan Regulation];</u> Conditionality		b	G
Article 84(1), first subparagraph, point (c)					
G	739c	<u>c beneficiaries receiving support in accordance with Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No 229/2013.</u> Conditionality		c	G
Article 84(1), first subparagraph a, introductory part					
Y	739d	Conditionality	Member States applying Article 25 of Regulation (EU).../....[CAP Strategic Plan Regulation may set up a simplified control system:		Y
Article 84(1), first subparagraph a, introductory part					
G	739e	Conditionality	a for beneficiaries receiving payments under Article 25 of	a	G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			Regulation (EU).../....[CAP Strategic Plan Regulation] or	
	Article 84(1), first subparagraph a, introductory part			
G	739f	Conditionality	b for small farmers as defined by Member States pursuant to Article 25 of Regulation (EU).../....[CAP Strategic Plan Regulation not applying for such payments.	b
	Article 84(1), first subparagraph b			
Y	739g	Conditionality	Where a Member State does not apply that Article, it may set up a simplified control system for farmers with a maximum size of holding not exceeding 5 hectares of agricultural area declared in accordance with Article 67(1).	
	Article 84(1), second subparagraph			
G	740	Member States may make use of their existing control systems and administration to ensure compliance with the rules on conditionality. Conditionality		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 84(1), third subparagraph			
G	741 Those systems shall be compatible with the control system referred to in the first subparagraph of this paragraph.	Those systems shall be compatible with the control system referred to in the first subparagraph of this paragraph. Conditionality	Those systems shall be compatible with the control ~~system~~ systems referred to in the first and second subparagraphs ~~subparagraph~~ of this paragraph.	
	Article 84(1), third subparagraph a			
Y	741a	<u><i>In order to ensure compliance with the applicable working and employment conditions resulting from relevant collective labour agreements and social and labour law at national, Union and international levels, Member States shall ensure cooperation between competent national authorities responsible for labour inspections and the control system referred to in the first subparagraph. In cross-border situations, coordination and cooperation shall also be ensured with the European Labour Authority (ELA) the functioning of which is regulated by Regulation (EU) 2019/1149 of the European Parliament and of the</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Council.</u> Conditionality		
Article 84(1), fourth subparagraph				
742	Member States shall conduct a yearly review of the control system referred to in the first subparagraph in light of the results achieved.	Member States shall conduct a yearly review of the control system referred to in the first subparagraph in light of the results achieved. Conditionality	Member States shall conduct a yearly review of the control ~~system~~ systems referred to in the first ~~subparagraph~~ subparagraph and second subparagraphs in light of the results achieved.	
Article 84(2), introductory part				
743	2. For the purposes of this Chapter, the following definitions shall apply:	2. For the purposes of this Chapter, the following definitions shall apply: Conditionality		2.
Article 84(2), point(a)				
744	(a) "requirement" means each individual statutory management requirement under Union law referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation] within a given act, differing in substance from any other requirements of the	(a) "requirement" means each individual statutory management requirement under Union law referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation] within a given act, differing in substance from any other requirements of the	(a) "requirement" means each individual statutory management requirement under Union law referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation] within a given legal act, differing in substance from any other	(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	same act;	same act; Conditionality	requirements of the same legal act;	
Article 84(2), point(b)				
745	(b) "act" means each of the individual Directives and Regulations referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation].	(b) "act" means each of the individual Directives and Regulations referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation]. Conditionality	(b) " legal act" means each of the individual Directives and Regulations referred to in Article 11 of Regulation (EU) .../[CAP Strategic Plan Regulation].	(b)
Article 84(2), point (ba)				
745a		<u>(ba) 'reoccurrence of a non-compliance' means the non-compliance with the same requirement or standard determined more than once, provided that the beneficiary has been informed of a previous non-compliance and, as the case may be, has had the possibility to take the necessary measures to remedy that previous non-compliance.</u> Conditionality		(ba) 'reoccurrence of a non-compliance' means the non-compliance with the same requirement or standard determined more than once within a consecutive period of three calendar years, provided that the beneficiary has been informed of a previous noncompliance and, as the case may be, has had the possibility to take the necessary measures to remedy that previous non-compliance.
Article 84(3), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G 746	3. In their control system referred to in paragraph 1 Member States:	3. In <u>order to comply with</u> their control ~~system referred to~~ <u>obligations laid down</u> in paragraph 1, Member States: Conditionality		3.
Article 84(3), point(a)				
G 747	(a) shall include on-the-spot checks to verify compliance by beneficiaries with the obligations laid down in Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation];	(a) shall include on-the-spot checks to verify compliance by beneficiaries with the obligations laid down in Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation]; Conditionality	(a) shall include on-the-spot checks to verify compliance by beneficiaries with the obligations laid down in Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation];	(a)
Article 84(3), point(b)				
G 748	(b) may decide, depending on the requirements, standards, acts or areas of conditionality in question, to use the checks carried out under the control systems applicable to the respective requirement, standard, act or area of conditionality, provided the effectiveness of these checks is, at least, equal to the on-the-spot	(b) may decide, depending on the requirements, standards, acts or areas of conditionality in question, to use the checks carried out under the control systems applicable to the respective requirement, standard, act or area of conditionality, provided the effectiveness of these checks is, at least, equal to the on-the-spot	(b) may decide, depending on the requirements, standards, legal acts or areas of conditionality in question, to use the checks, including administrative checks , carried out under the control systems applicable to the respective requirement, standard, legal act or area of conditionality, provided the effectiveness of these	(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	checks referred to in point (a);	checks referred to in point (a); Conditionality	checks is, at least, equal to the on-the-spot checks referred to in point (a);	
Article 84(3), point(c)				
749	(c) may, where appropriate, make use of remote sensing or the area monitoring system to carry out the on-the-spot checks referred to in point (a);	(c) may, where appropriate <u>and feasible</u> , make use of remote sensing or the area monitoring <u>and control</u> system to carry out the on-the-spot checks referred to in point (a); <u>and</u> Conditionality	(c) may, where appropriate, make use of remote sensing or the area monitoring system or other relevant technologies assisting them to carry out the on-the-spot checks referred to in point (a);	(c)
Article 84(3), point (ca)				
749a		<u>(ca) shall establish an early warning system.</u> Conditionality		(ca)
Article 84(3), point(d)				
750	(d) establish the control sample for the checks referred to in point (a) to be carried out each year on the basis of a risk analysis and shall include a random component and shall provide the control sample to cover at least 1% of beneficiaries	(d) ~~establish the control sample for the checks referred to in point (a) to be carried out each year on the basis of a risk analysis and shall include a random component and shall provide the control sample to cover at least 1% of~~	(d) shall establish the control sample for the checks referred to in point (a) to be carried out each year on the basis of a risk analysis, taking into account farm structure and the inherent risk of non-compliance, and shall	(d)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	receiving the aid provided for in Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation].	~~beneficiaries receiving the aid provided for in Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation].~~ Conditionality	include a random component and shall provide the control sample to cover at least 1% of beneficiaries receiving the aid provided for in Section 2 of Chapter 1 of Title III support referred to in Article 11(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation];	
Article 84(3), point (e)				
750a		Conditionality	(e) as regards the obligations of conditionality in relation to Directive 96/22/EC, the application of a specific sampling level of monitoring plans shall be considered to fulfil the requirement of the minimum rate mentioned in point (d).	(da)
Article 84(3), point (f)				
750b		Conditionality	(f) may decide, when using the simplified control system referred to in the second and third subparagraphs of paragraph 1, to exclude from the on-the-spot checks referred to in point (a) of this paragraph, the verification of compliance with the obligations referred in that point, where it can be	(db)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			demonstrated that cases of non-compliance by the beneficiaries concerned could not have grave consequences for the achievement of the objectives of the legal acts and standards.	
	Article 84(3a)			
Y	750c	<u>3a. Member States shall establish the control sample for the checks referred to in point (a) of paragraph 3 of this Article to be carried out each year on the basis of a risk analysis, for which they may apply weighting factors, and a random component, and shall ensure that the control sample covers at least 5 % of the beneficiaries receiving aid under Section 2 of Chapter 1 of Title III of Regulation (EU) .../... [CAP Strategic Plan Regulation].</u> Conditionality		3a.
	Article 84(3b)			
Y	750d	<u>3b. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation</u>		3b.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>with rules on simplified checks for farmers participating in the schemes referred to in Article 25 of Regulation (EU) .../... [CAP Strategic Plans Regulation].</u> Conditionality		
	Article 84(3c), introductory part			
Y	750e	<u>3c. The Commission shall adopt, by means of implementing acts, rules on the carrying out of checks referred to in this Article, including rules ensuring that risk analysis takes account of the following factors:</u> Conditionality		3c.
	Article 84(3c), point (a)			
Y	750f	<u>(a) the participation of farmers in the farm advisory services system provided for in Article 13 of Regulation (EU) .../... [CAP Strategic Plan Regulation];</u> Conditionality		(a)
	Article 84(3c), point (b)			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Y	750g	<u><i>(b) the participation of farmers in a certification system as provided for in Article 12(3a) of Regulation (EU).../... [CAP Strategic Plan Regulation] once the Regulation covers the requirements and standards concerned.</i></u> Conditionality		(b)
Article 84(3d)				
Y	750h	<u><i>Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).</i></u> Conditionality		3d.
Article 85				
Y	751	Article 85 System of administrative penalties for conditionality Conditionality		
Article 85(1), first subparagraph				
G	752	1. Member States shall set up a	1. Member States shall set up a	1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	system providing for the application of administrative penalties to beneficiaries referred to in Article 11 of Regulation (EU) .../... [CAP Strategic Plan Regulation] who do not comply, at any time in the calendar year concerned, with the rules on conditionality as laid down in Section 2 of Chapter 1 of Title III of that Regulation ("penalty system").	system providing for the application of administrative penalties to beneficiaries referred to in Article 11 of Regulation (EU) .../... [CAP Strategic Plan Regulation] who do not comply, at any time in the calendar year concerned, with the rules on conditionality as laid down in Section 2 of Chapter 1 of Title III of that Regulation ("penalty system"). Conditionality	system providing for the application of administrative penalties to beneficiaries referred to in Article ~~4~~ 11(1) of Regulation (EU) .../... [CAP Strategic Plan Regulation] who do not comply, at any time in the calendar year concerned, with the rules on conditionality as laid down in Section 2 of Chapter ~~4~~ I of Title III of that Regulation ("penalty system").	
	Article 85(1), second subparagraph, introductory part			
Y	753 Under that system, the administrative penalties referred to in the first subparagraph shall only apply where the 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:	Under that system, the administrative penalties referred to in the first subparagraph shall only apply where the non-compliance is the result of an act or omission directly attributable to the beneficiary concerned; and where one, <u>two or all</u> ~~or both~~ of the following conditions are met: Conditionality		
	Article 85(1), second subparagraph, point(a)			
G	754 (a) the non-compliance is related	(a) the non-compliance is related	(a) the non-compliance is related	(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	to the agricultural activity of the beneficiary;	to the agricultural activity of the beneficiary; Conditionality	to the agricultural activity of the beneficiary;	
	Article 85(1), second subparagraph, point(b)			
G	755 (b) the area of the holding of the beneficiary is concerned.	(b) the area of the holding of the beneficiary is concerned. Conditionality	(b) the ~~area of the holding~~ non-compliance concerns the holding as defined in point (b) of Article 3 of Regulation (EU) .../... [CAP Strategic Plan Regulation] or other areas managed by the beneficiary situated within the territory of the beneficiary is concerned same Member State.	(b)
	Article 85(1), second subparagraph, point (ba)			
Y	755a	<u><i>ba the non-compliance affects the working and employment conditions of the workers employed by the beneficiary.</i></u> Conditionality		ba
	Article 85(1), third subparagraph			
G	756 With regard to forest areas, however, the administrative penalty referred to in the first	With regard to forest areas, however, the administrative penalty referred to in the first		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	subparagraph shall not apply where no support is claimed for the area concerned in accordance with Articles 65 and 66 of Regulation (EU) .../...[CAP Strategic Plan Regulation].	subparagraph shall not apply where no support is claimed for the area concerned in accordance with Articles 65 and 66 of Regulation (EU) .../...[CAP Strategic Plan Regulation]. Conditionality		
Article 85(2), introductory part				
757	2. In their penalty systems referred to in paragraph 1, Member States:	2. In their penalty systems referred to in paragraph 1, Member States: Conditionality		2.
Article 85(2), point (a), first subparagraph				
758	(a) shall include rules on the application of administrative penalties in cases where the land is transferred during the calendar year concerned or the years concerned. These rules shall be based on a fair and equitable attribution of the liability for non-compliances among transferors and transferees;	(a) shall include rules on the application of administrative penalties in cases where the <u>agricultural land, or an agricultural holding or part thereof</u> ~~land~~ is transferred during the calendar year concerned or the years concerned. These rules shall be based on a fair and equitable attribution of the liability for non-compliances among transferors and transferees; Conditionality		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 85(2), point (a), second subparagraph			
G	759 For the purpose of this point, 'transfer' means any type of transaction whereby the agricultural land ceases to be at the disposal of the transferor.	For the purpose of this point, 'transfer' means any type of transaction whereby the agricultural land ceases to be at the disposal of the transferor. Conditionality		
	Article 85(2), point(b)			
Y	760 (b) may decide, notwithstanding paragraph 1, not to apply a penalty per beneficiary and per calendar year when the amount of the penalty is EUR 100 or less. The finding and the obligation to take remedial action shall be notified to the beneficiary;	(b) may decide, notwithstanding paragraph 1, not to apply a penalty per beneficiary and per calendar year when the amount of the penalty is EUR 100 or less. The finding and the obligation to take remedial action shall be notified to the beneficiary; Conditionality	(b) may decide, notwithstanding paragraph 1, not to apply a penalty per beneficiary and per calendar year when the amount of the penalty is EUR ~~100~~ 250 or less. The beneficiary shall be informed about the finding and the obligation to take remedial action ~~shall be notified to the beneficiary~~ for the future;	(b)
	Article 85(2), point(c)			
Y	761 (c) shall provide that no administrative penalty be imposed where the non-compliance is due to force majeure.	(c) shall provide that no administrative penalty be imposed ~~where the non-compliance is due to force majeure.~~ if:	(c) shall provide that no administrative penalty be imposed where the non-compliance is due to force majeure or exceptional circumstances as set out in	(c)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
		Conditionality	Article 3.		
	Article 85(2), point(c)(i)				
Y	761a	<u>i the non-compliance is due to force majeure;</u> Conditionality		i	Y
	Article 85(2), point(c)(ii)				
G	761b	<u>ii the non-compliance is due to an order from a public authority; or</u> Conditionality		ii	G
	Article 85(2), point(c)(iii)				
Y	761c	<u>iii the non-compliance is due to an error of the competent authority or another authority, and where the error could not reasonably have been detected by the beneficiary subject to the administrative penalty.</u> Conditionality		iii	Y
	Article 85(3)				
G	762				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	3. The application of an administrative penalty shall not affect the legality and regularity of the expenditure to which it applies.	3. The application of an administrative penalty shall not affect the legality and regularity of the expenditure to which it applies. Conditionality		3.
Article 86				
763	Article 86 Calculation of the penalty	Article 86 Calculation of the penalty Conditionality	Article 86 Application and calculation of the penalty	Article 86 Application and calculation of the penalty Text Origin: Council Mandate
Article 86(1), first subparagraph				
764	1. The administrative penalties provided for in Section 2 of Chapter 1 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] shall be applied by means of reduction from or exclusion of the total amount of the payments listed in that Section of that Regulation granted or to be granted to the beneficiary concerned in respect of aid applications he has submitted or will submit in the course of the calendar year of the finding.	1. The administrative penalties ~~provided for in Section 2 of Chapter 1 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation]~~ shall be applied by means of reduction ~~from~~ or exclusion of the total amount of the payments listed in ~~that Section of that Regulation~~ <u>Article 84(1)</u> granted or to be granted to the beneficiary concerned in respect of aid applications <u>that beneficiary</u> ~~he~~ has submitted or will submit in the course of the calendar year of the finding.	1. The administrative penalties provided for in Section 2 of Chapter ~~I~~ of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] shall be applied by means of reduction from or exclusion of the total amount of the payments listed in that Section of that Regulation granted or to be granted to the beneficiary concerned in respect of aid applications that have been ~~he has submitted~~ or will submit ~~be submitted~~ in the course of the calendar year of the finding.	1.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Conditionality		
Article 86(1), second subparagraph				
765	For the calculation of those reductions and exclusions, account shall be taken of the severity, extent, permanence, reoccurrence or intentionality of the non-compliance determined. The penalties imposed shall be dissuasive and proportionate, and compliant with the criteria set out in paragraphs 2 and 3 of this Article.	For the calculation of those reductions and exclusions, account shall be taken of the severity, extent, permanence, reoccurrence or intentionality of the non-compliance determined. The penalties imposed shall be dissuasive and proportionate, and compliant with the criteria set out in paragraphs 2 and 3 of this Article. Conditionality	For the calculation of those reductions and exclusions¹, account shall be taken of the severity, extent, permanence or reoccurrence and, if Member States so decide,~~reoccurrence or~~ intentionality of the non-compliance determined. The penalties imposed shall be dissuasive and proportionate. Where the area monitoring system is not used as an alternative to the on-the-spot-checks on a control sample as referred to in point (d) of Article 84(3), the penalties shall comply,~~and compliant~~ with the criteria set out in paragraphs 2, 2a, 2c and 3 of this Article. The administrative penalties referred to in the first subparagraph of this paragraph shall be based on the controls carried out according to Article 84(3). 1. Depending on a decision of the Court C-361/19, clarification regarding the year on which calculation should be based will follow.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 86(2), first subparagraph			
766	2. In the case of non-compliance due to negligence, the percentage of reduction shall be as a general rule 3% of the total amount of the payments referred to in paragraph 1 of this Article.	2. In the case of non-compliance due to negligence, the percentage of reduction shall be as a general rule 3% of the total amount of the payments referred to in paragraph 1 of this Article. <u>That reduction shall be determined on the basis of the assessment of the severity of the non-compliance, based on the criteria set out in paragraph 1 of this Article.</u> Conditionality	2. ~~In the case of non-compliance due to negligence, the percentage of~~ The reduction shall be as a general rule ~~3%~~ 1%, 3% or 5% of the total amount of the payments referred to in paragraph 1 of this Article.	2.
	Article 86(2a), first subparagraph			
766a		Conditionality	2a. In the case that non-compliance has no or only insignificant consequences for the achievement of the objective of the standard or requirement concerned, no administrative penalty shall be applied. The beneficiary shall be informed about the non-compliance and possible remedial actions to be taken.	2.
	Article 86(2a), second subparagraph			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
767	Member States may set up an early warning system that applies to individual cases of non-compliance occurring for the first time and which, given their minor severity, extent and permanence, shall not lead to a reduction or exclusion. Where a subsequent check within three consecutive calendar years establishes that the non-compliance has not been remedied, the reduction pursuant to the first subparagraph shall be applied retroactively.	Member States ~~may~~ shall set up ~~and use the~~ ~~an~~ early warning system <u>referred to in Article 84(3)</u> that applies to individual cases of non-compliance occurring for the first time and which, given their minor severity, extent and permanence, shall not lead to a reduction or exclusion. <u>The relevant authority shall notify the beneficiary of the obligation to take remedial action and propose corrective measures that have to be taken to remedy the non-compliance.</u> Where a subsequent check within three consecutive calendar years establishes that the non-compliance has not been remedied, the reduction pursuant to the first subparagraph shall be applied retroactively. Conditionality	~~Member States may set up an early warning system that applies to individual cases of non-compliance occurring for the first time and which, given their minor severity, extent and permanence, shall not lead to a reduction or exclusion. Where a subsequent check~~ In case the non-compliance persists or reoccurs within three consecutive calendar years ~~establishes that the non-compliance has not been remedied, the,~~ a reduction pursuant to the first subparagraph ~~shall~~ paragraph 2 may be applied retroactively.	
Article 86(2), third subparagraph				
768	However, cases of non-compliance which constitute a direct risk to public or animal health shall always lead to a reduction or exclusion.	However, cases of non-compliance which constitute a direct risk to public or animal health shall always lead to a reduction or exclusion.	<i>deleted</i>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Conditionality		
	Article 86(2), fourth subparagraph			
769	Member States may provide mandatory training under the farm advisory system provided for in Section 3 of Chapter 1 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] to the beneficiaries who have received an early warning.	Member States ~~may~~ shall provide <u>for specific mandatory</u> training <u>on conditionality</u> under the farm advisory system provided for in Section 3 of Chapter 1 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] to the beneficiaries who have received an early warning. <u>attendance of which may be made mandatory.</u> Conditionality	Member States may provide mandatory training under the farm advisory ~~system~~ services provided for in Section 3 of Chapter ~~I~~ of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] to the beneficiaries ~~who have received an early warning~~ to whom this paragraph has been applied	
	Article 86(2b)			
769a		Conditionality	2b. If a Member State uses the area monitoring system referred to in point c of Article 64(1) to detect cases of non-compliance, it may decide to apply lower percentage of reductions than those provided for in paragraph 2	2a.
	Article 86(2c)			
769b			2c. In the case that non-	2b.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Conditionality	compliance has grave consequences for the achievement of the objective of the standard or requirement concerned, the percentage reduction shall be higher than the one applied in accordance with paragraph 2.	
Article 86(3)				
770	3. In case of reoccurrence, the percentage reduction shall be higher than the one to be applied in case of non-compliance due to negligence and sanctioned for the first time.	3. In <u>the</u> case of reoccurrence <u>of a non-compliance</u> , the percentage reduction shall be, <u>e as a general rule, 10 % of the total amount of the payments referred to in paragraph 1</u> ~~higher than the one to be applied in case of non-compliance due to negligence and sanctioned for the first time.~~ Conditionality	3. In case of reoccurrence or, where applicable, intentionality , the percentage reduction shall be higher than the one applied in accordance with paragraph 2. In cases of intentional ~~to be applied in case of non-compliance due to negligence and sanctioned for the first time~~ of extreme extent, severity or permanence, the beneficiary may be excluded from all the payments referred to in the first subparagraph of paragraph 1 in the following calendar year.	3.
Article 86(3a)				
770a		<u>In the case of subsequent reoccurrences of non-compliance, and if no justified reason is</u>	3a. In cases other than those referred to in paragraph 2c, Member States may decide not to	3a.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>provided by the beneficiary concerned, that beneficiary shall be considered to have acted intentionally within the meaning of paragraph 4.</u> Conditionality	apply an administrative penalty to beneficiaries to whom the simplified control system referred to in the second and third subparagraphs of Article 84(1) applies.	
Article 86(4)				
771	4. In case of intentional non-compliance, the percentage shall be higher than the one applied in case of reoccurrence pursuant to paragraph 3 and may go as far as total exclusion from payments and may apply for one or more calendar years.	4. In <u>the</u> case of intentional non-compliance, the percentage <u>reduction</u> shall be <u>at least 15 % of the total amount of the payments referred to in</u> ~~higher than the one applied in case of reoccurrence pursuant to~~ paragraph ~~3~~ <u>1</u> and may ~~go as far as~~ <u>amount to the</u> total exclusion from payments and may apply for one or more calendar years. Conditionality	deleted	4.
Article 86(5)				
772	5. In order to ensure a level-playing field between Member States and the effectiveness and dissuasive effect of the penalty system, the Commission shall be empowered to adopt delegated acts	5. In order to ensure a level-playing field between Member States and the effectiveness and dissuasive effect of the penalty system, the Commission shall be empowered to adopt delegated acts	54. In order to ensure a level-playing field between Member States and the effectiveness, proportionality and dissuasive effect of the penalty system, the Commission ~~shall be~~ is	5.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in accordance with Article 100 supplementing this Regulation with further rules on the application and calculation of penalties.	in accordance with Article 100 supplementing this Regulation with further rules on the application and calculation of penalties. Conditionality	empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with ~~further~~ detailed rules on the application and calculation of penalties.	
Article 87				
773	Article 87 Amounts resulting from the administrative penalties on conditionality	Article 87 Amounts resulting from the administrative penalties on conditionality Conditionality		Article 87 Amounts resulting from the administrative penalties on conditionality Text Origin: Commission Proposal
Article 87, first paragraph				
774	Member States may retain 20 % of the amounts resulting from the application of the reductions and exclusions referred to in Article 86.	Member States may retain ~~20~~ 25 % of the amounts resulting from the application of the reductions and exclusions referred to in Article 86. Conditionality	Member States may retain ~~20 %~~ 25% of the amounts resulting from the application of the reductions and exclusions referred to in Article 86.	
Title V				
775	Title V Common provisions	Title V Common provisions		Title V Common provisions Text Origin: Commission

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Proposal
Title V, CHAPTER I				
G 776	CHAPTER I Transmission of information	CHAPTER I Transmission of information		CHAPTER I Transmission of information Text Origin: Commission Proposal
Article 88				
G 777	Article 88 Communication of information	Article 88 Communication of information Governance		Article 88 Communication of information Text Origin: Commission Proposal
Article 88(1), first subparagraph, introductory part				
G 778	1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents:	1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents: Governance		1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents: Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
779	(a) for accredited paying agencies and accredited coordinating bodies:	(a) for accredited paying agencies and accredited coordinating bodies: Governance		(a) for accredited paying agencies and accredited coordinating bodies: Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(i)				
780	(i) their accreditation document,	(i) their accreditation document, Governance		(i) their accreditation document, Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(ii)				
781	(ii) their function (accredited paying agency or accredited coordinating body),	(ii) their function (accredited paying agency or accredited coordinating body), Governance		(ii) their function (accredited paying agency or accredited coordinating body), Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(iii)				
782	(iii) where relevant, the withdrawal of their accreditation;	(iii) where relevant, the withdrawal of their accreditation; Governance		(iii) where relevant, the withdrawal of their accreditation; Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (b), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	783	(b) for certification bodies: Governance		(b) for certification bodies: Text Origin: Commission Proposal	G
Article 88(1), first subparagraph, point (b)(i)					
G	784	(i) their name, Governance		(i) their name, Text Origin: Commission Proposal	G
Article 88(1), first subparagraph, point (b)(ii)					
G	785	(ii) their address; Governance		(ii) their address; Text Origin: Commission Proposal	G
Article 88(1), first subparagraph, point (c), introductory part					
G	786	(c) for measures relating to operations financed by the Funds: Governance	"deleted" should be deleted	(c) for measures relating to operations financed by the Funds: Text Origin: Commission Proposal	G
Article 88(1), first subparagraph, point (c)(i)					
G	787	(i) declarations of expenditure, which also act as payment requests,	"deleted" should be deleted	(i) declarations of expenditure, which also act as payment requests,	G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	signed by the accredited paying agency or the accredited coordinating body and accompanied by the requisite information,	signed by the accredited paying agency or the accredited coordinating body and accompanied by the requisite information, Governance		signed by the accredited paying agency or the accredited coordinating body and accompanied by the requisite information, Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (c)(ii)				
788	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year,	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year, Governance	"deleted" should be deleted	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year, Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (c)(iii)				
789	(iii) the management declaration and the annual accounts of the accredited paying agencies.	(iii) the management declaration and the annual accounts of the accredited paying agencies. Governance	"deleted" should be deleted	(iii) the management declaration and the annual accounts of the accredited paying agencies. Text Origin: Commission Proposal
Article 88(1), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	790	The annual accounts of accredited paying agencies relating to EAFRD expenditure shall be submitted at the level of each CAP Strategic Plan. Governance	<i>deleted</i>	G
Article 88(2)				
G	791	2. Member States shall inform the Commission regularly of the application of the integrated system referred to in Chapter II of Title IV. The Commission shall organise exchanges of views on this subject with the Member States. Governance		G
Article 89				
G	792	Article 89 Confidentiality Transparency-Audit		Article 89 Confidentiality Text Origin: Commission Proposal
Article 89(1), first subparagraph				
G	793	1. Member States and the		1. Member States and the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation.	Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation. Transparency-Audit		Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation. Text Origin: Commission Proposal
Article 89(1), second subparagraph				
794	The rules laid down in Article 8 of Regulation (Euratom, EC) No 2185/96 shall apply to that information.	The rules laid down in Article 8 of Regulation (Euratom, EC) No 2185/96 shall apply to that information. Transparency-Audit		The rules laid down in Article 8 of Regulation (Euratom, EC) No 2185/96 shall apply to that information. Text Origin: Commission Proposal
Article 89(2)				
795	2. Without prejudice to national provisions relating to legal proceedings, information collected in the course of scrutiny as provided for in Chapter III of Title IV shall be protected by professional secrecy. It shall not be communicated to any persons other than those who, by reason of their duties in the Member States or in	2. Without prejudice to national provisions relating to legal proceedings, information collected in the course of scrutiny as provided for in Chapter III of Title IV shall be protected by professional secrecy. It shall not be communicated to any persons other than those who, by reason of their duties in the Member States or in		2. Without prejudice to national provisions relating to legal proceedings, information collected in the course of scrutiny as provided for in Chapter III of Title IV shall be protected by professional secrecy. It shall not be communicated to any persons other than those who, by reason of their duties in the Member States or in

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the institutions of the Union, are required to have knowledge thereof for the purposes of performing those duties.	the institutions of the Union, are required to have knowledge thereof for the purposes of performing those duties. Transparency-Audit		the institutions of the Union, are required to have knowledge thereof for the purposes of performing those duties. Text Origin: Commission Proposal
Article 90				
796	Article 90 Implementing powers	Article 90 Implementing powers		
Article 90, first paragraph, introductory part				
797	The Commission may adopt implementing acts laying down rules on:	The Commission may adopt implementing acts laying down rules on:		
Article 90, first paragraph, point (a), introductory part				
798	(a) the form, content, intervals, deadlines and arrangements for transmitting or making available to the Commission:	(a) the form, content, intervals, deadlines and arrangements for transmitting or making available to the Commission:		
Article 90, first paragraph, point (a)(i)				
799	(i) declarations of expenditure and estimates of expenditure and their updates, including assigned	(i) declarations of expenditure and estimates of expenditure and their updates, including assigned		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	revenue,	revenue,		
Article 90, first paragraph, point (a)(ii)				
800	(ii) management declaration and annual accounts of the paying agencies,	(ii) management declaration and annual accounts of the paying agencies,		
Article 90, first paragraph, point (a)(iii)				
801	(iii) the account certification reports,	(iii) the account certification reports,		
Article 90, first paragraph, point (a)(iv)				
802	(iv) the names and particulars of accredited paying agencies, accredited coordinating bodies and certification bodies,	(iv) the names and particulars of accredited paying agencies, accredited coordinating bodies and certification bodies,		
Article 90, first paragraph, point (a)(v)				
803	(v) arrangements for taking account of and paying expenditure financed by the Funds,	(v) arrangements for taking account of and paying expenditure financed by the Funds,		
Article 90, first paragraph, point (a)(vi)				
804	(vi) notifications of financial	(vi) notifications of financial		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	adjustments made by Member States in connection with rural development interventions,	adjustments made by Member States in connection with rural development interventions,		
Article 90, first paragraph, point (a)(vii)				
805	(vii) information on the measures taken pursuant to Article 57;	(vii) information on the measures taken pursuant to Article 57;		
Article 90, first paragraph, point (b)				
806	(b) the arrangements governing exchanges of information and documents between the Commission and the Member States, and the implementation of information systems, including the type, format and content of data to be processed by these systems and the corresponding data storage rules;	(b) the arrangements governing exchanges of information and documents between the Commission and the Member States, and the implementation of information systems, including the type, format and content of data to be processed by these systems and the corresponding data storage rules;		
Article 90, first paragraph, point (c)				
807	(c) the notifications to the Commission by Member States of information, documents, statistics and reports, and the deadlines and methods for their notification.	(c) the notifications to the Commission by Member States of information, documents, statistics and reports, and the deadlines and methods for their notification.		
Article 90, second paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
808	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		
Title V, Chapter II				
809	Chapter II Use of the euro	Chapter II Use of the euro		
Article 91				
810	Article 91 General principles	Article 91 General principles		
Article 91(1)				
811	1. The amounts given in the Commission decisions adopting the CAP Strategic Plans, the amounts of commitments and payments by the Commission and the amounts of expenditure attested or certified and amounts in declarations of expenditure by the Member States shall be expressed and paid in euro.	1. The amounts given in the Commission decisions adopting the CAP Strategic Plans, the amounts of commitments and payments by the Commission and the amounts of expenditure attested or certified and amounts in declarations of expenditure by the Member States shall be expressed and paid in euro.		
Article 91(2), first subparagraph				
812				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. The prices and amounts fixed in the sectoral agricultural legislation shall be expressed in euro.	2. The prices and amounts fixed in the sectoral agricultural legislation shall be expressed in euro.		
Article 91(2), second subparagraph				
813	They shall be granted or collected in euro in the Member States which have adopted the euro and in the national currency in the Member States which have not.	They shall be granted or collected in euro in the Member States which have adopted the euro and in the national currency in the Member States which have not.		
Article 92				
814	Article 92 Exchange rate and operative event	Article 92 Exchange rate and operative event		
Article 92(1)				
815	1. The prices and amounts referred to in Article 91(2) shall be converted in the Member States which have not adopted the euro into the national currency by means of an exchange rate.	1. The prices and amounts referred to in Article 91(2) shall be converted in the Member States which have not adopted the euro into the national currency by means of an exchange rate.		
Article 92(2), introductory part				
816	2. The operative event for the exchange rate shall be:	2. The operative event for the exchange rate shall be:		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 92(2), point (a)				
817	(a) the completion of customs import or export formalities in the case of amounts collected or granted in trade with third countries;	(a) the completion of customs import or export formalities in the case of amounts collected or granted in trade with third countries;		
Article 92(2), point (b)				
818	(b) the event whereby the economic objective of the operation is attained in all other cases.	(b) the event whereby the economic objective of the operation is attained in all other cases.		
Article 92(3), first subparagraph				
819	3. Where a direct payment as provided for in Regulation (EU) .../... [CAP Strategic Plan Regulation] is made to a beneficiary in a currency other than the euro, Member States shall convert the amount of aid expressed in euro into the national currency on the basis of the most recent exchange rate set by the European Central Bank prior to 1 October of the year for which the aid is granted.	3. Where a direct payment as provided for in Regulation (EU) .../... [CAP Strategic Plan Regulation] is made to a beneficiary in a currency other than the euro, Member States shall convert the amount of aid expressed in euro into the national currency on the basis of the most recent exchange rate set by the European Central Bank prior to 1 October of the year for which the aid is granted.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 92(3), second subparagraph				
820	By way of derogation from the first subparagraph, Member States may decide, in duly justified cases, to carry out the conversion on the basis of the average of the exchange rates set by the European Central Bank during the month prior to 1 October of the year for which the aid is granted. Member States that choose that option shall set and publish that average rate before 1 December of that year.	By way of derogation from the first subparagraph, Member States may decide, in duly justified cases, to carry out the conversion on the basis of the average of the exchange rates set by the European Central Bank during the month prior to 1 October of the year for which the aid is granted. Member States that choose that option shall set and publish that average rate before 1 December of that year.		
Article 92(4)				
821	4. As regards EAGF, when drawing up their declarations of expenditure, Member State which have not adopted the euro shall apply the same exchange rate as that which they used to make payments to beneficiaries or receive revenue, in accordance with the provisions of this Chapter.	4. As regards EAGF, when drawing up their declarations of expenditure, Member State which have not adopted the euro shall apply the same exchange rate as that which they used to make payments to beneficiaries or receive revenue, in accordance with the provisions of this Chapter.		
Article 92(5), introductory part				
822	5. The Commission is empowered	5. The Commission is empowered	5. The Commission is empowered	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on those operative events and the exchange rate to be used. The specific operative event shall be determined taking account of the following criteria:	to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on those operative events and the exchange rate to be used. The specific operative event shall be determined taking account of the following criteria:	to adopt delegated acts in accordance with Article 100 to specify the operative event referred to in paragraph 2 or to fix it for reasons peculiar to the market organisation or the amount in question, supplementing this Regulation with rules on those operative events and the exchange rate to be used. The specific operative event shall be determined taking account of the following criteria:	
Article 92(5), point (a)				
823	(a) actual applicability as soon as possible of adjustments to the exchange rate;	(a) actual applicability as soon as possible of adjustments to the exchange rate;		
Article 92(5), point (b)				
824	(b) similarity of the operative events for analogous operations carried out under the market organisation;	(b) similarity of the operative events for analogous operations carried out under the market organisation;		
Article 92(5), point (c)				
825	(c) coherence in the operative events for the various prices and	(c) coherence in the operative events for the various prices and		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	amounts relating to the market organisation;	amounts relating to the market organisation;		
Article 92(5), point (d)				
826	(d) practicability and effectiveness of checks on the application of suitable exchange rates.	(d) practicability and effectiveness of checks on the application of suitable exchange rates.		
Article 92(6)				
827	6. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the exchange rate applicable when declarations of expenditure are drawn up and when public storage operations are recorded in the accounts of the paying agency.	6. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the exchange rate applicable when declarations of expenditure are drawn up and when public storage operations are recorded in the accounts of the paying agency.	6. The Commission is empowered to adopt delegated acts in accordance with Article 100 in order to avoid the application by the Member States which have not adopted the euro of different exchange rates in accounts of revenue received or aid paid to beneficiaries in a currency other than the euro, on the one hand, and in the establishment of the declaration of expenditure drawn up by the paying agency, on the other hand, supplementing this Regulation with rules on the exchange rate applicable when declarations of expenditure are drawn up and when public storage operations are recorded in the accounts of the paying agency.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 93				
828	Article 93 Safeguard measures and derogations	Article 93 Safeguard measures and derogations		
Article 93(1), first subparagraph				
829	1. The Commission may adopt implementing acts safeguarding the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it. Those implementing acts may only derogate from the existing rules for a period of time which is strictly necessary.	1. The Commission may adopt implementing acts safeguarding the application of Union law if exceptional monetary practices related to national currency are likely to jeopardise it. Those implementing acts may only derogate from the existing rules for a period of time which is strictly necessary.		
Article 93(1), second subparagraph				
830	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).		
Article 93(1), third subparagraph				
831	The European Parliament, the Council and the Member States shall be notified forthwith of the	The European Parliament, the Council and the Member States shall be notified forthwith of the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	measures referred to in the first subparagraph.	measures referred to in the first subparagraph.		
Article 93(2), introductory part				
832	2. Where exceptional monetary practices concerning a national currency are liable to jeopardise the application of Union law, the Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with derogations from this Chapter, in the following cases:	2. Where exceptional monetary practices concerning a national currency are liable to jeopardise the application of Union law, the Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with derogations from this Chapter, in the following cases:		
Article 93(2), point (a)				
833	(a) where a country uses abnormal exchange techniques such as multiple exchange rates or operates barter agreements;	(a) where a country uses abnormal exchange techniques such as multiple exchange rates or operates barter agreements;		
Article 93(2), point (b)				
834	(b) where countries have currencies which are not quoted on official foreign exchange markets or where the trend in such currencies is likely to create distortion in trade.	(b) where countries have currencies which are not quoted on official foreign exchange markets or where the trend in such currencies is likely to create distortion in trade.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 94				
835	Article 94 Use of the euro by non-euro Member States	Article 94 Use of the euro by non-euro Member States		
Article 94(1)				
836	1. If a Member State which has not adopted the euro decides to pay the expenditure resulting from sectoral agricultural legislation in euro rather than in its national currency, the Member State shall take measures to ensure that the use of the euro does not provide a systematic advantage compared with the use of national currency.	1. If a Member State which has not adopted the euro decides to pay the expenditure resulting from sectoral agricultural legislation in euro rather than in its national currency, the Member State shall take measures to ensure that the use of the euro does not provide a systematic advantage compared with the use of national currency.		
Article 94(2)				
837	2. The Member State shall notify the Commission of the measures planned before they come into effect. The measures may not take effect until the Commission has notified its agreement thereto.	2. The Member State shall notify the Commission of the measures planned before they come into effect. The measures may not take effect until the Commission has notified its agreement thereto.		
Title V, Chapter III				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
838	Chapter III Reporting	Chapter III Reporting		
Article 95				
839	Article 95 Annual financial report	Article 95 Annual financial report		
Article 95, first paragraph				
840	By end September of each year following the budget year, the Commission shall draw up a financial report on the administration of the Funds during the previous financial year, which it shall submit to the European Parliament and to the Council.	By end September of each year following the budget year, the Commission shall draw up a financial report on the administration of the Funds during the previous financial year, which it shall submit to the European Parliament and to the Council.		
Title V, Chapter IV				
841	Chapter IV Transparency	Chapter IV Transparency		
Article 96				
842	Article 96 Publication of information relating to beneficiaries	Article 96 Publication of information relating to beneficiaries		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Transparency-Audit		
	Article 96(1)			
Y	843 1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds in accordance with [Article 44(3)-(5) of Regulation (EU) .../... CPR Regulation] and paragraphs 2, 3 and 4 of this Article.	1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds <u>in accordance</u> ~~in accordance~~ with [Article 44(3)- ~~to~~ (5) of Regulation (EU) .../... CPR Regulation] and paragraphs 2, 3 and 4 of this Article. <u>Where beneficiaries are part of a group within the meaning of point 11 of Article 2(1) of Directive 2013/34/EU, the published information shall allow for the identification of that group.</u> Transparency-Audit	1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds ~~in accordance with~~ for the purposes of [Article 44(3)- ~~(5)~~ (4) of Regulation (EU) .../... CPR Regulation] and in accordance with paragraphs 2, 3 and 4 of this Article.	1.
	Article 96(2)			
G	844 2. [Article 44(3)-(5) of Regulation (EU) .../... CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF, where relevant; however, the amounts corresponding to the national contribution and the co-financing rate, as provided for in points (h)	2. [Article 44(3)-(5) of Regulation (EU) .../... CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF, where relevant; however, the amounts corresponding to the national contribution and the co-financing rate, as provided for in points (h)	2. [Article 44(3)- ~~(5)~~ points (a), (b), (d), (e), (h), (i), (l) and Article 44(4) of Regulation (EU) .../... CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF, ~~where relevant; however, the amounts corresponding to the national~~	2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and (i) of Article 44(3) of that Regulation shall not apply to EAGF.	and (i) of Article 44(3) of that Regulation shall not apply to EAGF. Transparency-Audit	~~contribution and the co-financing rate, as provided for in points (h) and (i) of Article 44(3) of that Regulation shall be limited to the purpose of the operation. Article 44 (3) point (k) of Regulation (EU) .../...CPR Regulation shall not apply to EAGF.~~ The application of point (e) of Article 44(3) Regulation (EU) .../... CPR Regulation shall be limited to the purpose of the operation. Article 44 (3) point (k) of Regulation (EU) .../...CPR Regulation shall not apply to EAGF-EAFRD.	
Article 96(3), introductory part				
845	3. For the purposes of this Article:	3. For the purposes of this Article: Transparency-Audit		
Article 96(3), first indent				
846	- "operation" means measure or intervention;	- "operation" means measure or intervention; Transparency-Audit	- "operation" means measure, sector, or type of interventions or intervention;	-
Article 96(3), second indent				
846a		Transparency-Audit	- "total cost of the operation" means the amounts of payment corresponding to each measure, sector, or type of interventions financed by the EAGF or the	-

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			EAFRD received by each beneficiary in the financial year concerned. As regards the payments corresponding to the types of interventions financed by the EAFRD, the amounts to be published shall correspond to the total public funding, including both the Union and the national contribution;	
Article 96(3), second indent				
847	- "location" means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality".	- "location" means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality". Transparency-Audit	- "location indicator or geolocation for the operation " means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality".	-
Article 96(4), first subparagraph				
848	4. The information referred to in Article 44(3)-(5) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.	4. The information referred to in Article 44(3)-(5) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.	4. The information referred to in Article 44(3)- ~~(5)~~ (4) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.	4.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Transparency-Audit		
Article 96(4), second subparagraph				
849	Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250.	Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250. Transparency-Audit		Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250. Text Origin: EP Mandate
Article 97				
850	Article 97 Informing beneficiaries of the publication of data concerning them	Article 97 Informing beneficiaries of the publication of data concerning them Transparency-Audit		Article 97 Informing beneficiaries of the publication of data concerning them Text Origin: Commission Proposal
Article 97, first paragraph				
851	Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and	Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and		Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests.	investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests. Transparency-Audit		investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests. Text Origin: Commission Proposal
Article 97, second paragraph				
852	In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the procedures applicable for exercising those rights.	In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the procedures applicable for exercising those rights. Transparency-Audit		In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the procedures applicable for exercising those rights. Text Origin: Commission Proposal
Article 98				
853	Article 98 Implementing powers	Article 98 Implementing powers Transparency-Audit		
Article 98, first paragraph, introductory part				
854	The Commission shall adopt	The Commission shall adopt		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	implementing acts laying down rules on:	implementing acts laying down rules on: Transparency-Audit		
Article 98, first paragraph, point(a)				
855	(a) the form, including the way of presentation by measure or intervention, and the timescale of the publication provided for in Articles 96 and 97;	(a) the form, including the way of presentation by measure or intervention, and the timescale of the publication provided for in Articles 96 and 97; Transparency-Audit	(a) the form, including the way of presentation by measure or type of intervention, and the timescale of the publication provided for in Articles 96 and 97;	(a)
Article 98, first paragraph, point (b)				
856	(b) the uniform application of Article 97;	(b) the uniform application of Article 97; Transparency-Audit		
Article 98, first paragraph, point (c)				
857	(c) the cooperation between the Commission and Member States.	(c) the cooperation between the Commission and Member States. Transparency-Audit		
Article 98, second paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	858 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). Transparency-Audit		G
Title V, Chapter V				
859	Chapter V Protection of personal data	Chapter V Protection of personal data		
Article 99				
860	Article 99 Processing and protection of personal data	Article 99 Processing and protection of personal data		
Article 99(1)				
861	1. Without prejudice to Articles 96 to 98, Member States and the Commission shall collect personal data for the purposes of carrying out their respective management, control, audit and monitoring and evaluation obligations under this Regulation and, in particular, those laid down in Chapter II of Title II, Chapters III and IV of Title III,	1. Without prejudice to Articles 96 to 98, Member States and the Commission shall collect personal data for the purposes of carrying out their respective management, control, audit and monitoring and evaluation obligations under this Regulation and, in particular, those laid down in Chapter II of Title II, Chapters III and IV of Title III,		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Title IV and Chapter III of Title V and for statistical purposes, and shall not process this data in a way that is incompatible with that purpose.	Title IV and Chapter III of Title V and for statistical purposes, and shall not process this data in a way that is incompatible with that purpose.		
Article 99(2)				
862	2. Where personal data are processed for monitoring and evaluation purposes under Regulation (EU) .../... [CAP Strategic Plan Regulation], and for statistical purposes, they shall be made anonymous and processed in aggregated form only.	2. Where personal data are processed for monitoring and evaluation purposes under Regulation (EU) .../... [CAP Strategic Plan Regulation], and for statistical purposes, they shall be made anonymous and processed in aggregated form only.		
Article 99(3)				
863	3. Personal data shall be processed in accordance with Regulations (EC) No 45/2001 and (EU) 2016/679. In particular, such data shall not be stored in a form which enables data subjects to be identified for longer than is necessary for the purposes for which those data were collected or for which they are further processed, taking into account the minimum retention periods laid down in the applicable national and	3. Personal data shall be processed in accordance with Regulations (EC) No 45/2001 and (EU) 2016/679. In particular, such data shall not be stored in a form which enables data subjects to be identified for longer than is necessary for the purposes for which those data were collected or for which they are further processed, taking into account the minimum retention periods laid down in the applicable national and		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Union law.	Union law.		
Article 99(4)				
864	4. Member States shall inform the data subjects that their personal data may be processed by national and Union bodies in accordance with paragraph 1 and that in this respect they enjoy the data protection rights provided by Regulations (EC) No 45/2001 and (EU) 2016/679.	4. Member States shall inform the data subjects that their personal data may be processed by national and Union bodies in accordance with paragraph 1 and that in this respect they enjoy the data protection rights provided by Regulations (EC) No 45/2001 and (EU) 2016/679.		
Title VI				
865	Title VI Delegated acts and implementing acts	Title VI Delegated acts and implementing acts		
Article 100				
866	Article 100 Exercise of the delegation	Article 100 Exercise of the delegation		
Article 100(1)				
867	1. The power to adopt delegated acts is conferred on the Commission subject to the	1. The power to adopt delegated acts is conferred on the Commission subject to the		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	conditions laid down in this Article.	conditions laid down in this Article.		
Article 100(2)				
868	2. The power to adopt delegated acts referred to in Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 shall be conferred on the Commission for a period of seven years from the date of entry into force of this Regulation. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the seven-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.	2. The power to adopt delegated acts referred to in Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 shall be conferred on the Commission for a period of seven years from the date of entry into force of this Regulation. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the seven-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.	2. The power to adopt delegated acts referred to in Articles 10, 15, 21, 36, ~~38, 39~~ , 42, 45, 50, ~~52, 53~~ , 58, 62, 72, 74, ~~79~~ ⁷⁵ , , 86, 92, 93 and 103 shall be conferred on the Commission for a period of seven years from the date of entry into force of this Regulation. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the seven-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.	
Article 100(3)				
869	3. The delegation of powers referred to in Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 may be revoked at any time by the	3. The delegation of powers referred to in Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 may be revoked at any time by the	3. The delegation of powers referred to in Articles 10, 15, 21, 36, ~~38, 39~~ , 42, 45, 50, ~~52, 53~~ , 58, 62, 72, 74, ~~79~~ ⁷⁵ , , 86, 92, 93 and 103 may be revoked at any time by the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect 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.	European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect 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.	the European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect 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.	
Article 100(4)				
870	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.	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.		
Article 100(5)				
871	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.		
Article 100(6)				
872				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	6. A delegated act adopted pursuant to Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to 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 two months on the initiative of the European Parliament or of the Council.	6. A delegated act adopted pursuant to Articles 10, 15, 21, 36, 38, 39, 42, 45, 50, 52, 53, 58, 62, 72, 74, 79, 86, 92, 93 and 103 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to 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 two months on the initiative of the European Parliament or of the Council.	6. A delegated act adopted pursuant to Articles 10, 15, 21, 36, ~~38, 39,~~ 42, 45, 50, ~~52, 53,~~ 58, 62, 72, 74, ~~79~~ ⁷⁵ , , 86, 92, 93 and 103 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to 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 two months on the initiative of the European Parliament or of the Council.	
Article 100a				
872a		<u>Article 100a</u> <u>Urgency procedure</u>		
Article 100a(1)				
872b		<u>1. Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.</u>		
Article 100a(2)				
872c		<u>2. Either the European Parliament or the Council may object to a delegated act in accordance with the procedure referred to in Article 100(6). In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the European Parliament or by the Council.</u>		
Article 101				
873	Article 101 Committee procedure	Article 101 Committee procedure		
Article 101(1), first subparagraph				
874	1. The Commission shall be assisted by a committee, called the Committee on the Agricultural Funds. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by a committee, called the Committee on the Agricultural Funds. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 101(1), second subparagraph				
875	For the purposes of Articles 10, 11, 15, 16, 19, 21, 24, 30, 37, 38, 39, 40, 42, 45, 50, 51, 52, 53, 56, 57, 58, 62, 73, 83, 90, 93 and 98, as regards matters relating to direct payments interventions, rural development interventions and the common organisation of markets, the Commission shall be assisted by the Committee on the Agricultural Funds, the Common Agricultural Policy Committee established by Regulation (EU) .../... [CAP Strategic Plan Regulation] and the Committee for the Common Organisation of the Agricultural Markets established by Regulation (EU) No 1308/2013, respectively.	For the purposes of Articles 10, 11, 15, 16, 19, 21, 24, 30, 37, 38, 39, 40, 42, 45, 50, 51, 52, 53, 56, 57, 58, 62, 73, 83, 90, 93 and 98, as regards matters relating to direct payments interventions, rural development interventions and the common organisation of markets, the Commission shall be assisted by the Committee on the Agricultural Funds, the Common Agricultural Policy Committee established by Regulation (EU) .../... [CAP Strategic Plan Regulation] and the Committee for the Common Organisation of the Agricultural Markets established by Regulation (EU) No 1308/2013, respectively.		
Article 101(2)				
876	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.		
Article 101(3)				
877				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.	3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.		
Title VII				
878	Title VII Final provisions	Title VII Final provisions		
Article 102				
879	Article 102 Repeal	Article 102 Repeal		
Article 102(1), first subparagraph				
880	1. Regulation (EU) No 1306/2013 is repealed.	1. Regulation (EU) No 1306/2013 is repealed.		
Article 102(1), second subparagraph, introductory part				
881	However:	However:		
Article 102(1), second subparagraph, point(a)				
882	(a) Article 5, Article 7(3), Articles 9, 34, Article 35(4), Articles 36, 37, 38, 43, 51, 52, 54, 110 and 111 of Regulation (EU) No 1306/2013	(a) Article 5, Article 7(3), ~~Articles 9, Article 9, Article 26(5), Article 34~~ , Article 35(4), Articles 36, 37, 38, 43, 51, 52, 54, 110 and 111 of	(a) Article 5, Article 7(3), Articles 9, 21 , 34, Article 35(4), Articles 36, 37, 38, 43, 51, 52, 54, 59, 67, 68, 70, 71, 72, 73, 74, 75, 77, 91,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and the relevant implementing and delegated rules shall continue to apply in relation to expenditure incurred and payments made for the agricultural financial year 2020 and before as regards the EAGF, and as regards the EAFRD in relation to expenditure incurred and payments made for rural development programmes approved by the Commission under Regulation (EU) No 1305/2013,	Regulation (EU) No 1306/2013 and the relevant implementing and delegated rules shall continue to apply in relation to expenditure incurred and payments made for the agricultural financial year 2020 and before as regards the EAGF, and as regards the EAFRD in relation to expenditure incurred and payments made for rural development programmes approved by the Commission under Regulation (EU) No 1305/2013,	92, 93, 94, 95, 96, 97, 99, 100, 102(2), 110 and 111 of Regulation (EU) No 1306/2013 and the relevant implementing and delegated rules shall continue to apply in relation to expenditure incurred and payments made for ~~the agricultural financial~~ operations implemented pursuant to Regulation (EU) No 1307/2013 in calendar year 2020 and before as regards the ~~EAGF~~ and for the remaining measures financed under the EAGF until the entry into application of this Regulation, and as regards the EAFRD in relation to expenditure incurred and payments made for rural development programmes approved by the Commission under Regulation (EU) No 1305/2013,	
Article 102(1), second subparagraph, point (b)				
883	(b) Article 69 of Regulation (EU) No 1306/2013 shall continue to apply in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1307/2013 and rural development programmes approved by the Commission under	(b) Article 69 of Regulation (EU) No 1306/2013 shall continue to apply in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1307/2013 and rural development programmes approved by the Commission under		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Regulation (EU) No 1305/2013 and other CAP measures as laid down in Chapter I of Title II of Regulation (EU) No 1306/2013 implemented before the date of entry into force of this Regulation, Regulation (EU) .../[CAP Strategic Plan Regulation] and Regulation (EU) No 1308/2013 as amended by Regulation (EU) .../...of the European Parliament and of the Council¹. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]).	Regulation (EU) No 1305/2013 and other CAP measures as laid down in Chapter I of Title II of Regulation (EU) No 1306/2013 implemented before the date of entry into force of this Regulation, Regulation (EU) .../[CAP Strategic Plan Regulation] and Regulation (EU) No 1308/2013 as amended by Regulation (EU) .../...of the European Parliament and of the Council¹. 1. Regulation (EU) .../... of the European Parliament and of the Council of [...] [...] (OJ L [...], [...], p. [...]).		
Article 102(1), second subparagraph, point (c)				
883a			(c) Article 54(2) of Regulation (EU) No 1306/2013 shall continue to apply in relation to revenue declared for rural development programmes approved by the Commission under Regulation (EU) No 1305/2013, Regulation (EC) 1698/2005 and Regulation 27/2004 (Transitional Rural Development Instrument).	
Article 102(2)				
884				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	2. References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table set out in the Annex.	2. References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table set out in the Annex.		
Article 103				
885	Article 103 Transitional measures	Article 103 <i>Transitional measures</i>		
Article 103, first paragraph				
886	The Commission is empowered to adopt delegated acts in accordance with Article 101 supplementing this Regulation with derogations from, and additions to, the rules provided for in this Regulation, where necessary.	<i>The Commission is empowered to adopt delegated acts in accordance with Article 101 supplementing this Regulation with derogations from, and additions to, the rules provided for in this Regulation, where necessary.</i>	The Commission is empowered to adopt delegated acts in accordance with Article 101 which are necessary to ensure the smooth transition from the arrangements provided for in Regulation (EU) No 1306/2013 as referred to in Article 102 to those laid down in this Regulation, supplementing this Regulation with derogations from, and additions to, the rules provided for in this Regulation, where necessary.	
Article 104				
887	Article 104	Article 104		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Entry into force and application	Entry into force and application		
Article 104(1), first subparagraph				
888	1. This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.	1. This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.		
Article 104(1), second subparagraph				
889	It shall apply from 1 January 2021.	It shall apply from 1 January 2021.	It shall apply from 1 January ~~2021~~ 2023 .	
Article 104(2), first subparagraph				
890	2. However, Articles 7, 10, 18, 19, 35, 36, 37, 38, 39, 40, 43, 51, 52, 53 and 54 shall apply to expenditure effected from 16 October 2020 as regards the EAGF, and as regards the EAFRD to expenditure effected under Regulation (EU) No.../... [CAP Strategic Plan Regulation]	2. However, Articles 7, 10, 18, 19, 35, 36, 37, 38, 39, 40, 43, 51, 52, 53 and 54 shall apply to expenditure effected from 16 October 2020 as regards the EAGF, and as regards the EAFRD to expenditure effected under Regulation (EU) No.../... [CAP Strategic Plan Regulation]	<i>deleted</i>	
Article 104(2), second subparagraph				
891	This Regulation shall be binding in its entirety and directly applicable	This Regulation shall be binding in its entirety and directly applicable		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in all Member States.	in all Member States.		
Formula				
892	Done at Brussels,	Done at Brussels,		
Formula				
893	For the European Parliament	For the European Parliament		
Formula				
894	The President	The President		
Formula				
895	For the Council	For the Council		
Formula				
896	The President	The President		