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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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То:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	Proposal for a COUNCIL REGULATION establishing the Research and Training Programme of the European Atomic Energy Community for the period 2026-2027 complementing Horizon Europe – the Framework Programme for Research and Innovation and repealing Council Regulation (Euratom) 2021/765

Delegations will find attached document COM(2025) 60 final.

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Brussels, 28.2.2025 COM(2025) 60 final 2025/0035 (NLE)

Proposal for a

COUNCIL REGULATION

establishing the Research and Training Programme of the European Atomic Energy Community for the period 2026-2027 complementing Horizon Europe – the Framework Programme for Research and Innovation and repealing Council Regulation (Euratom) 2021/765

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EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

Reasons for and objectives of the proposal

This proposal for a Euratom Research and Training Programme for 2026-2027 (the 'Programme') effectively extends the current 2021-2025 Euratom Research and Training Programme (the '2021-2025 Programme')¹ for the remaining 2 years² of the current multiannual financial framework (MFF)³.

The proposed Programme, while separate, retains most of its predecessor's features, including its key research activities⁴. The Programme's financial envelope had already been set at EUR 598 million (current prices) when the MFF was adopted. The proposal sets out the budget for direct and indirect actions, the general and specific objectives, and describes the support instruments.

The Commission will aim to implement the Programme with the following priorities:

- Safety research will provide: (i) tools and guidance for the operators of nuclear power plants (NPPs) and for safety authorities to monitor the safety of existing nuclear installations; (ii) know-how and solutions to enable future NPPs, including small modular reactors (SMRs), to meet the safety requirements; and (iii) tools and methods for safety authorities to test new designs and facilitate licencing. Funding for research projects in this area will be highly selective, as most of the fission budget will be absorbed by co-funded partnerships.
- The Programme will provide the co-funded European Partnerships in fission research (radiation protection, radioactive waste management, nuclear materials) with additional funding to ensure they can adapt to the changing research landscape and include new stakeholders and all Member States.
- The Programme will seek to maintain the EU's leadership position in fusion research by launching a co-programmed European Partnership that will bring together stakeholders in the public and private sectors to tackle bottlenecks in the process for designing and building a first fusion power plant.
- The Programme will continue to support long-term actions in education and training by offering students and researchers mobility and access to infrastructure, giving stakeholders and users stability and predictability. Emphasis will be placed on greater interaction between these actions, partnerships and ongoing and new projects.

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Council Regulation (Euratom) 2021/765 of 10 May 2021 establishing the Research and Training Programme of the European Atomic Energy Community for the period 2021-2025 complementing Horizon Europe – the Framework Programme for Research and Innovation and repealing Regulation (Euratom) 2018/1563 (OJ L 167I, 12.05.2021, p. 81, ELI: http://data.europa.eu/eli/reg/2021/765/oj).

Euratom Programmes are of a shorter duration than other spending programmes under the TFEU, as Article 7 of the Euratom Treaty limits these programmes to 5 years.

Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj).

These include nuclear safety, security, radioactive waste and spent fuel management, radiation protection and fusion energy.

 The Programme will continue to fund research into developing techniques to support nuclear safeguards, security and non-proliferation efforts, given the substantial increase in the deployment of nuclear fission technologies worldwide.

If no action is taken on nuclear research at European level, it is likely that only the larger Member States will have the capability to maintain national programmes. Intra-European cooperation is likely to be limited to those larger Member States and to bilateral arrangements. Smaller Member States could face scientific isolation and a loss of expertise. The Programme is intended to be inclusive of all Member States and research efforts, while complementing the EU's Framework Programme, which supports non-nuclear research.

The Commission started preparations for the proposal by consulting the Euratom Scientific and Technical Committee (STC), as required by the legal basis⁵. The STC delivered an opinion⁶ which the Commission took into consideration when preparing this proposal.

Consistency with existing policy provisions in the policy area

The Programme will carry over the research activities of its predecessor. It is consistent with and complements the Horizon Europe Framework Programme for Research and Innovation⁷ in the area of nuclear research. It applies Horizon Europe's rules for participation and dissemination and uses the same instruments, including European Partnerships⁸. The provisions on synergies⁹ also ensure that the two programmes complement each other.

• Consistency with other Union policies

By supporting excellent research and ensuring the right conditions for research and the development of new skills, the proposal is consistent with EU policies that seek to increase EU's competitiveness.

The Programme will support research initiatives in nuclear safety and the strategic areas supported in the Net-Zero Industry Act¹⁰. It will also support the safety initiatives of the recently established European Industrial Alliance on Small Modular Reactors.

The Programme will contribute to implementing Chapter 7 of the Treaty establishing the European Atomic Energy Community (the 'Treaty') on nuclear safeguards¹¹. It will also contribute to the EU's security agendas and strategies by supporting nuclear security research.

See also 'Legal basis' and 'Choice of instrument' under Section 2.

Priorities for European nuclear research & training: An STC Opinion (STC-2023-16 FINAL, 20.10.2023). https://research-and-innovation.ec.europa.eu/document/download/8908a4d4-ad88-465f-9c9b-bbbf0e7174cc en?filename=priorities-for%20european-nuclear-research.pdf.

Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 (OJ L 170, 12.5.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/695/oj).

See Articles 9, 7 and 6(3) of this proposal and Article 10 and Annex III of Regulation (EU) 2021/695.

See Article 10(2) of this proposal and Article 15 of Regulation (EU) 2021/695.

Regulation (EU) 2024/1735 of the European Parliament and of the Council of 13 June 2024 on establishing a framework of measures for strengthening Europe's net-zero technology manufacturing ecosystem and amending Regulation (EU) 2018/1724 (OJ L, 2024/1735, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1735/oi).

References to the Treaty are to the consolidated version. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02016A/TXT-20240901

Research funded by the Programme will support the implementation of the Euratom Directives on the safety of nuclear installations¹², the safe management of spent fuel and radioactive waste¹³, and radiation protection¹⁴.

The Programme will also continue to support the implementation of the European Instrument for International Nuclear Safety Cooperation¹⁵ and the nuclear and radiological aspects of the Neighbourhood, Development and International Cooperation Instrument¹⁶.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

Legal basis

The Treaty states that the Commission is responsible for promoting and facilitating nuclear research in the Member States and for complementing it by conducting a Community research and training programme (Article 4). That programme is to be adopted by the Council acting unanimously on a proposal from the Commission (Article 7).

According to the Treaty, the European Parliament is not consulted, but in the past the holder of the Council's rotating Presidency invited Parliament to make comments on proposed regulations setting up the Euratom Programmes. The European Economic and Social Committee will be kept informed, as required by the legal basis (Article 7).

• Subsidiarity (for non-exclusive competence)

The Programme helps Member States, irrespective of their national choice to generate or consume nuclear fission power, to work together to develop the opportunities offered by nuclear science and to reduce the risks of the different applications of ionising radiation.

The Programme is of interest not only to the 12 Member States that operate NPPs as part of their national energy mix, but also to the many other Member States that operate reactors for research purposes or radioisotope production. Indeed, it is of interest to all EU countries that use radioisotopes for medical purposes. All Member States stand to benefit from developing and sharing competencies in nuclear safety and the safe management of radioactive waste.

Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48, ELI: http://data.europa.eu/eli/dir/2011/70/oj).

Council Directive 2009/71/Euratom of 25 June 2009 establishing a Community framework for the nuclear safety of nuclear installations (OJ L 172, 2.7.2009, p. 18, ELI: http://data.europa.eu/eli/dir/2009/71/oj).

Council Directive 2013/59/Euratom of 5 December 2013 laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and repealing Directives 89/618/Euratom, 90/641/Euratom, 96/29/Euratom, 97/43/Euratom and 2003/122/Euratom (OJ L 13, 17.1.2014, p. 1).

Council Regulation (Euratom) 2021/948 of 27 May 2021 establishing a European Instrument for International Nuclear Safety Cooperation complementing the Neighbourhood, Development and International Cooperation Instrument – Global Europe on the basis of the Treaty establishing the European Atomic Energy Community, and repealing Regulation (Euratom) No 237/2014 (OJ L 209, 14.06.2021, p. 79, ELI: http://data.europa.eu/eli/dir/2013/59/oj).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.06.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/947/oj).

The development of fusion energy, which calls for research efforts on a very large scale, is in the interest of all EU Member States. Finally, all Member States use or benefit from radiation in medical, industrial, agricultural, environmental and security applications. The harmonised standards laid down by the various Euratom directives clearly underline the need for a uniform approach to technical matters and training across the EU.

Nuclear security is a national responsibility. However, to reinforce capacity building at the EU and national level, the Programme's direct actions help to address some of the security challenges facing the EU and the global dimensions of those challenges in the fields of mitigation of CBRN security risks, nuclear and radiological material detection and forensics analysis, along with appropriate training. Safeguards are the exclusive competence of the Euratom Community and continuous technical support, research and development in this area through direct actions are crucial to keep the Euratom safeguards system efficient and effective.

• Proportionality

The Programme provides for measures to support researchers and coordinate Member States' research efforts with a view to avoiding duplication, retaining critical mass in key areas and ensuring that public funds are spent to best effect. Such measures may lead to additional public and private investments in R&I. They are also needed to support policymaking and meet the objectives set out in EU policies. The proposed measures do not go beyond what is required to achieve the Community's objectives.

• Choice of the instrument

The Programme will be implemented by a Council regulation, as was its predecessor. This creates rights and obligations for beneficiaries that are binding in their entirety and directly applicable in all EU Member States and countries associated with the Programme. This is also consistent with the way in which other EU spending programmes are set up.

3. RESULTS OF EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

• Evaluations/fitness checks of existing legislation

This proposal drew on the *ex post* evaluation¹⁷ of the 2014-2020 Euratom Research and Training Programmes¹⁸ and the interim evaluation¹⁹ of the 2021-2025 Programme.

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Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Ex-post evaluation of the Euratom Research and Training Programme 2014-2020 (COM(2024) 549 final, 28.11.2024).

Established by Council Regulation (Euratom) No 1314/2013 of 16 December 2013 on the Research and Training Programme of the European Atomic Energy Community (2014-2018) complementing the Horizon 2020 Framework Programme for Research and Innovation (OJ L 347, 20.12.2013, p. 948, ELI: http://data.europa.eu/eli/reg/2013/1314/oi) and Council Regulation (Euratom) 2018/1563 of 15 October 2018 on the Research and Training Programme of the European Atomic Energy Community (2019-2020) complementing the Horizon 2020 Framework Programme for Research and Innovation, and repealing Regulation (Euratom) No 1314/2013 (OJ L 262, 19.10.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/1563/oi).

Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Interim evaluation of the Euratom Research and Training Programme 2021-2025 (COM(2025) NNN, DD.MM.2025).

The *ex post* evaluation concluded that the 2014-2020 Programme had provided significant support for nuclear safety, security and radiation protection, and helped to ensure that Europe meets the highest standards in those fields. The 2014-2020 Programme also contributed to the long-term decarbonisation of the EU's energy system by: (i) providing a knowledge base and solutions for the long-term operation of existing NPPs; (ii) advancing knowledge and technologies necessary for the development of fusion energy; and (iii) building the safety case for advanced nuclear systems. The Programme also helped to maintain and further develop essential nuclear skills through effective knowledge management and a wide offer of education and training, while continuously supporting nuclear-related policies. The Programme has been of particular benefit to smaller Member States, which could take advantage of economies of scale and open access to JRC facilities. Member States not using nuclear power participated mainly in projects on radiation protection, medical applications and radioactive waste management. Some of them also participated in research on nuclear safety and nuclear data to maintain important competencies in those areas.

Following the *ex post* evaluation, the interim evaluation of the 2021-2025 Programme confirms its continued relevance and significant support for the safe and secure use of nuclear technologies through its wide research portfolio of direct and indirect actions.

The evaluation concluded that maintaining the Programme's scope and budget for fission research at the same level as for 2021-2025 Programme would provide continuity in research for the safe operation of existing NPPs in Europe and for the safety assessment of new reactor technologies. However, funding for research projects in this area will be highly selective, as most of the fission budget will be absorbed by co-funded partnerships. Nor will the present scope and level of funding be sufficient if the EU wants to (i) catch up with international competitors, (ii) address key issues for the development of SMRs, advanced fuels and fuel cycles, and (iii) substantially increase nuclear skills in the EU.

The Programme should continue to provide funding in 2026-2027 for the co-funded European Partnerships in fission research: PIANOFORTE (radiation protection), EURAD-2 (radioactive waste management) and Connect-NM (nuclear materials). These Partnerships are the result of long-term efforts by the research community, stakeholders and Member States to make progress together with a common research agenda and to address key challenges in all the fields concerned. While scientific progress has been made to date, the Commission will push to further improve the organisation and operation of the partnerships to ensure that the research funded by the Euratom Programme remains relevant for all EU citizens and that it addresses the most pressing challenges in radiation protection, radioactive waste management and nuclear materials. The Commission will pay particular attention to the partnerships so as to systematically consider the long-term perspectives of a broad range of stakeholders and Member States in a sustainable way.

The results of Euratom-funded fusion research are impressive, but they are not sufficient to bring fusion energy to the market in time to support the EU's decarbonisation efforts and to boost competitiveness. It is necessary to identify the critical issues and risks involved in constructing the fusion power plant that should drive Euratom-funded research now and in the coming years, relying on past and ongoing EU-led initiatives, notably ITER. The first step was the setting up of the Commission's Fusion Expert Group²⁰ in 2024 which, like the

²⁰ Commission Expert Group E03929.

previous Consultative Committee on Fusion²¹, brings together Member States in an advisory body to support the steering, coordination and harmonisation of fusion-related initiatives in the Union.

The Programme must evolve to address the technology bottlenecks that require additional focus and investment, while involving more private financing and industry experience and increasing international collaboration with reliable partners where there is a clear added value for the EU. The Commission has already started to prepare a co-programmed European Partnership in this field which will bring together stakeholders in the public and private sectors. The 2026-2027 actions will pave the way for this milestone-driven partnership and for supplementary innovation actions. A new partnership of this kind also means rethinking the role and activities of EUROfusion, which will play a major role in developing the fundamentals of fusion science. Further details will be provided in the Communication on the Union's future fusion strategy, which is currently being prepared.

The evaluation concluded that the JRC benefits the Euratom Community and a number of external stakeholders by providing highly relevant analyses and studies on the whole spectrum of activities from nuclear safety to security and safeguards. Analyses on ways to treat, minimise and recycle nuclear waste or to evaluate their characteristics and behaviour were deemed to be of great importance for the European nuclear sector. By providing nuclear data, measurements and reference materials, the JRC made an essential contribution, especially to the safety and security assessment of current systems and future technologies such as SMRs. In the area of safeguards and non-proliferation, the JRC's expertise and research made a valuable contribution both at European and international level, including as part of the Commission's programme to support the International Atomic Energy Agency (IAEA).

The JRC's projects for non-power applications are equally relevant and served to advance the EU's policy goals in the medical and space spheres. The results of direct actions research make an ongoing and essential contribution to the safe and secure use of nuclear technology. The JRC's education and training activities provided significant added value to EU Member States, far exceeding national-level capacities. Its direct actions in the sphere of education and training together with the access to its nuclear facilities complement Member States' capacities and represent a high added value at EU level, contributing to independent research within the Euratom Community. The JRC's direct actions also support the implementation and monitoring of EU policies in nuclear safety, radioactive waste management, radiation protection, nuclear safeguards as well as non-proliferation initiatives.

As part of its strategy for its nuclear activities and in line with recommendations from the interim evaluation, the JRC will focus on optimising the use of its nuclear infrastructures and ensure their sustainable operation. The JRC is continuing with the construction of the new building in Karlsruhe (Wing M) and is working towards concentrating experimental activities using radioactive materials to two sites (Karlsruhe and Geel). Using the new portfolio approach in its work programme, the JRC will continue to improve synergies across various research domains, making the most of both nuclear and non-nuclear activities. The JRC will also improve its foresight capability and make better use of its current capacities for analysing trends and defining its own nuclear research. It will also provide Member States with useful scientific knowledge to develop their radioactive waste national strategies and will help them share experiences and good practices. In the area of nuclear competencies, in addition to

Council Decision of 16 December 1980 setting up a Consultative Committee for the Fusion Programme (not published in the Official Journal).

continuing to provide specialised training, the JRC will continue to develop methodologies to support Member States assessment and monitoring of the human resource needs in the nuclear sector through the European Human Resources Observatory on Nuclear.

Stakeholder consultations

From March to May 2024, the Commission carried out a joint call for evidence and a public consultation for the interim evaluation of the 2021-2025 Programme and the preparation of this proposal²². That consultation provided valuable insights into the Programme's effectiveness and highlighted key areas for improvement. It revealed a high level of stakeholder participation in Euratom-funded projects and identified the Programme's benefits and challenges. Further details are provided in Annex V to the staff working document on the interim evaluation.

Collection and use of expertise

In the course of carrying out the interim evaluation and drawing up its proposal, the Commission held a number of meetings with stakeholders, collected input and drew on expertise from the following sources:

- an opinion of the Euratom STC on priorities for European nuclear research and training²³;
- an independent report by an expert panel to assess the JRC's direct actions as part of supporting the interim evaluation of the 2021-2025 Programme²⁴;
- independent reports by individual experts on the indirect actions as part of the interim evaluation of the 2021-2025 Programme²⁵;
- the interim evaluation of the Fusion for Energy Joint Undertaking (F4E JU)²⁶;
- the High-Level European Round Table on Fostering Fusion Innovation on 14 March 2024²⁷:
- the EU blueprint for fusion energy on 23 April 2024²⁸;
- the outcome of the stakeholders' meeting on 'Euratom Research in Action and Opportunities for Europe'²⁹.

https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14180-Euratom-research-and-training-programme-for-2026-2027 en

²³ STC-2023-16 FINAL, 20.10.2023.

²⁴ COM(2025) NNN.

²⁵ Ibid

Interim evaluation of the implementation of the Council Decision (Euratom) 2021/281 of 22 February 2021 amending Decision 2007/198/Euratom establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it (COM(2025)NNN, DD.MM.2025).

European Commission: Directorate-General for Research and Innovation, Capisani, L., Camus, C. and Papadopoulou, M., *Fostering fusion innovation – High-Level European Round Table*, Capisani, L.(editor), Camus, C.(editor) and Papadopoulou, M.(editor), Publications Office of the European Union, 2024, https://data.europa.eu/doi/10.2777/621539.

The EU blueprint for fusion energy: https://energy.ec.europa.eu/events/eu-blueprint-fusion-energy-2024-04-23 en

European Commission: Directorate-General for Research and Innovation, Rossetti di Valdalbero, D. and Janatkova, K., Euratom research in action and opportunities for Europe – EU strategic autonomy

• Impact assessment

This proposal is supported by the interim evaluation of the 2021-2025 Programme, which presented that Programme's achievements and proposed improvements that are also relevant for 2026-2027.

It was decided to use the interim evaluation as an evidence base to prepare the proposal instead of carrying out an *ex ante* impact assessment, since the Euratom Programme covers 5 years (rather than 7 years in the case of most MFF spending programmes) and since the proposal has no new financial implications. The interim evaluation was considered to satisfy the requirements of the Financial Regulation regarding an *ex ante* evaluation since it is sufficiently recent and since the Programme proposed here will retain the main elements of its predecessor.

Use was also made of the findings of the *ex ante* impact assessment for the 2021-2025 Programme³⁰ where they are still relevant.

Regulatory fitness and simplification

Like its predecessor, the Programme will be implemented using Horizon Europe's instruments and rules of participation and dissemination. Simplification measures already introduced in Horizon Europe will also apply to the Programme's applicants and beneficiaries. Thus, the interim evaluation of Horizon Europe may lead to further simplification that will apply to the Euratom Programme. The results of the public consultation on the interim evaluation of the 2021-2025 Programme show that the measures implemented so far, such as simpler audit rules and recognising the beneficiary's usual accounting practices, have reduced the administrative burden and that the simplification process should continue. The single list of objectives for direct and indirect actions, which further simplified the structure and evaluation of the Programme, is being retained. The likely impacts of simplification and the reduced administrative burden are explored in more detail in the interim evaluation.

• Fundamental rights

The proposed regulation respects fundamental rights and observes the principles recognised in the Charter of Fundamental Rights of the European Union. Recital 21 of the proposed regulation ensures that the Programme's actions are also in line with the Charter.

4. **BUDGETARY IMPLICATIONS**

The budget for this proposal uses current prices. The legislative financial statement attached to the proposal sets out the implications in terms of the budget and in terms of human and administrative resources. Those implications have been known since the financial envelope for the Euratom Programmes was agreed for the 2021-2027 MFF.

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and the future energy systems – EU Small Modular Reactors (SMRs) Declaration, Publications Office of the European Union, 2023, https://data.europa.eu/doi/10.2777/911262. SWD(2018) 307 final.

5. OTHER ELEMENTS

Implementation plans and monitoring, evaluation and reporting arrangements

The Commission will implement the Programme through direct management and indirect management by European Partnerships (see Article 6(1) of the proposal).

The monitoring, evaluation and reporting arrangements for the Programme will be based on those of its predecessor. A final evaluation will be carried out within 4 years of the Programme's completion to assess its effects on the ground. Direct and indirect actions will be subject to a common final evaluation.

• Detailed explanation of the specific provisions of the proposal

Chapter I sets out the general provisions of the proposed regulation. It includes articles on the subject matter, definitions, Programme objectives, budget, the association of third countries to the Programme, implementation and forms of funding, European Partnerships, open science, eligible actions and rules of participation, and cumulative, alternative and combined funding.

The only changes compared to Chapter I of Regulation (Euratom) 2021/765 are those needed to update the text to the new period covered by the Programme, to update the financial envelope and to remove retroactivity provisions, as this Regulation is expected to come into effect before the start of the Programme.

Chapter II ('Programming, monitoring, evaluation and control') includes provisions on work programmes, monitoring and reporting, information, communication, publicity and dissemination and exploitation, evaluation, audits, the committee procedure and the protection of the EU's financial interests. No changes are proposed there, except for the removal of the requirement for an interim evaluation and the consequential reorganisation of Article 14.

Only minor updates are proposed for Chapter III ('Transitional and final provisions'), which include repealing Regulation (Euratom) 2021/765, and updating 'Transitional provisions' and 'Entry into force'. Retroactivity provisions are no longer necessary and have been removed.

Only two changes will be made to the Programme's activities (Annex I). The first is the addition of a provision to ensure funding continuity for European Partnerships and other ongoing actions that may require a top-up³¹. That provision will allow the Commission, via a work programme, to continue to fund grants awarded under the 2021-2025 Programme and effectively cover the 7 years of the 2021-2027 MFF.

The second change to Annex I is in Section (c) on fusion research, which provides for funding for research in that field in addition to the funding provided to the co-funded European Partnership. In line with findings of the interim evaluation, that additional funding will support actions that address the main bottlenecks in fusion development and will involve the private sector. Support will be provided through calls for proposals.

The 2019-2020 Euratom Programme (the 'extension' of the 2014-2018 Programme) included a similar provision. See point (i) 'European fusion programme' in the subsection 'Indirect actions' under the section 'Activities necessary to achieve the programme objectives' in Annex I to Council Regulation (Euratom) 2018/1563 of 15 October 2018 on the Research and Training Programme of the European Atomic Energy Community (2019-2020) complementing the Horizon 2020 Framework Programme for Research and Innovation, and repealing Regulation (Euratom) No 1314/2013 (OJ L 262, 19.10.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/1563/oj).

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establishing the Research and Training Programme of the European Atomic Energy Community for the period 2026-2027 complementing Horizon Europe – the Framework Programme for Research and Innovation and repealing Council Regulation (Euratom) 2021/765

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular the first paragraph of Article 7 thereof,

Having regard to the proposal from the European Commission,

After consulting the Scientific and Technical Committee,

Whereas:

- (1) The European Atomic Energy Community (the 'Community') aims to raise the living standard in the Member States by promoting and facilitating nuclear research in the Member States and complementing it by carrying out a Community research and training programme.
- (2) Nuclear research can contribute to social well-being, economic prosperity and environmental sustainability by improving nuclear safety, security and radiation protection. Research on radiation protection has led to improvements in medical technologies from which many citizens benefit, and that research can lead to improvements in other sectors such as industry, agriculture, environment and security.
- (3) In full respect of the Member States' right to decide on their energy mix, research results of the programme established by this Regulation could potentially contribute towards a climate neutral energy system in a safe, efficient and secure way.
- (4) In order to ensure the continuity of nuclear research at Community level, it is necessary to establish the Research and Training Programme of the Community for the period from 1 January 2026 to 31 December 2027 (the 'Euratom Programme') so that its duration is aligned with that of the multiannual financial framework for the years 2021 to 2027 laid down in Council Regulation (EU, Euratom) 2020/2093¹. The Euratom Programme should continue carrying out the key research activities of the previous programme, with the same objectives and using the same mode of implementation.

Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj).

- (5) The Commission's Report on the interim evaluation of the 2021-2025 Euratom Research and Training Programme² highlighted the relevance of the Euratom Programme's different features. They include: (i) the wide research portfolio supporting nuclear safety, security and safeguards, radiation protection and non-power applications; (ii) EU-added value for fission research; (iii) support for stakeholders through improved safety and the knowledge base to ensure the safe long-term operation of current nuclear power plants; (iv) building the safety, security and safeguards case for advanced nuclear systems; (v) further developing fusion research by improving governance; and (vi) defining programme priorities and identifying more credible and realistic paths. The report concluded that those features must be maintained in the Programme's extension.
- (6) The conception and design of the Euratom Programme is set against the need to establish a critical mass of supported activities. This is to be achieved by establishing a limited number of specific objectives focussed on safe use of nuclear fission for power and non-power applications, maintaining and developing necessary expertise, fostering fusion energy and supporting the policies of the Union and its Member States on nuclear safety, safeguards and security.
- (7) The Euratom Programme is a crucial part of the Union's efforts to further develop technological leadership and promote excellence in nuclear research and innovation to ensure the highest standards of safety, security, safeguards, radiation protection, safe spent fuel, radioactive waste management and decommissioning in the nuclear field, in accordance with the programme objectives set out in this Regulation.
- (8) As all Member States make use of radioactive materials, it is important to ensure the responsible and safe management of spent fuel and radioactive waste, as required by the Council Directive 2011/70/Euratom³, in order to avoid imposing undue burdens on future generations. The Euratom Programme should continue to improve and support research and development relating to technologies and competencies in the area of spent fuel and radioactive waste management.
- (9) In the context of this Regulation, fusion energy research is being implemented in accordance with the European Fusion Roadmap, which outlines the research and developments required to provide the basis for an electricity-generating fusion power plant, and with Council Decision 2007/198/Euratom⁴. In the short-to-medium term the key step is the completion of the construction and initial operation of ITER and a vigorous fusion research programme should complement the European activities on ITER in order to support the future ITER operations and the preparation for the first fusion power plant.
- (10) By supporting nuclear research, the Euratom Programme should contribute to achieving the objectives of the Horizon Europe the Framework Programme for Research and Innovation ('Horizon Europe') established by Regulation (EU) 2021/695

Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Interim evaluation of the Euratom Research and Training Programme 2021-2025 (COM(2025) NNN, DD.MM.2025).

Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48, ELI: http://data.europa.eu/eli/dir/2011/70/oj).

Council Decision 2007/198/Euratom of 27 March 2007 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it (OJ L 90, 30.3.2007, p. 58, ELI: http://data.europa.eu/eli/dec/2007/198/oi).

- of the European Parliament and of the Council⁵ and should facilitate the implementation of the Europe 2030 strategy and the strengthening of the European research area.
- (11) The Euratom Programme should seek synergies with Horizon Europe and other Union programmes, from their design and strategic planning, through project selection, management, communication, dissemination and exploitation of results, to monitoring, auditing and governance.
- (12) The Euratom Programme's actions should be proportionate, without duplicating or crowding out private financing, and should have a clear European added value. This will ensure consistency between the actions of the Euratom Programme and Union State aid rules, avoiding undue distortions of competition in the internal market.
- (13) While it is for each Member State to choose whether or not to make use of nuclear power, it is also acknowledged that nuclear energy plays different roles in different Member States. The Euratom Programme will also contribute to fostering a broad discussion among all relevant stakeholders regarding the opportunities and risks of nuclear energy.
- (14) To address the needs for education and training, the Euratom Programme should offer support through financial contributions so that researchers in the nuclear field become eligible to benefit from Marie Skłodowska-Curie Actions (MSCA) on an equal footing with researchers in other fields.
- Programme which is to constitute the prime reference amount, within the meaning of point 18 of the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁶, for the European Parliament and the Council during the annual budgetary procedure.
- (16) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council⁷ (the 'Financial Regulation') applies to the Euratom Programme. The Financial Regulation lays down rules on the implementation of the Union budget, including the rules on grants, prizes, procurement, indirect management, financial instruments, budgetary guarantees, financial assistance and the reimbursement of external experts. Rules adopted on the basis of Article 322 of the Treaty on the Functioning of the European Union (TFEU) also include a general regime of conditionality for the protection of the Union budget.
- (17) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their suitability to achieving the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of

Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 (OJ L 170, 12.5.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/695/oj).

⁶ OJ L 433I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: https://eur-lex.europa.eu/eli/reg/2024/2509/oj).

- controls, the administrative burden, and the expected risk of non-compliance. For grants, this should include consideration of the use of lump sums, flat rates and unit costs.
- (18) Particular attention should be paid to ensuring adequate participation of small and medium-sized enterprises (SMEs) and the private sector in general. Quantitative and qualitative assessments of SME participation should be undertaken as part of the evaluation and monitoring arrangements.
- (19) The activities developed under the Euratom Programme should aim at eliminating gender inequalities and promoting equality between women and men in research and innovation, in accordance with Articles 2 and 3 of the Treaty on European Union and Article 8 TFEU. The gender dimension should be integrated in research and innovation and followed through at all stages of the research cycle.
- (20) With the aim of deepening the relationship between science and society and reinforcing public confidence in science, the Euratom Programme should favour the informed engagement of citizens and civil society in research and innovation matters by promoting science education, making scientific knowledge more accessible, developing responsible research and innovation agendas that meet the concerns and expectations of citizens and civil society, and facilitating the participation of citizens and civil society in activities under the Euratom Programme.
- (21) Actions which fall within the scope of the Euratom Programme should respect fundamental rights and observe the principles acknowledged in particular by the Charter of Fundamental Rights of the European Union.
- (22) It is important to continue to facilitate the exploitation of intellectual property developed by participants, while protecting the legitimate interests of other participants and the Community in accordance with Title II, Chapter 2 of the Treaty establishing the European Atomic Energy Community ('the Euratom Treaty').
- (23) In order to ensure the greatest possible impact of Euratom funding, the Community may, where appropriate, consider European Partnerships with public or private sector partners provided that the desired impact can be obtained more effectively in partnership than by the Community alone, when compared to other forms of support of the Euratom Programme. This Regulation should ensure that such partnerships have a clear life-cycle approach of European Partnerships and follow a transparent selection and decision-making process in accordance with Annex III of Regulation (EU) 2021/695.
- (24) It should also be possible to address the objectives of the Euratom Programme through financial instruments and budgetary guarantees under programmes based on the TFEU, provided that actions comply with the objectives and rules of such programmes.
- (25) In order to ensure the most efficient implementation possible and to achieve a coherent, comprehensive and transparent framework for beneficiaries, participation in the Euratom Programme and dissemination of research results should be subject to the relevant rules of Regulation (EU) 2021/695, with certain adaptations or exceptions. The relevant definitions and main types of action set out in that Regulation should apply to the Euratom Programme.

- (26) The participant guarantee fund set up under Horizon 2020 established by Regulation (EU) No 1291/2013 of the European Parliament and the Council⁸ and managed by the Commission has proved to be an important safeguard mechanism which mitigates the risks associated with the amounts due and not reimbursed by defaulting participants. Therefore, this safeguard mechanism should be continued. The mutual insurance mechanism established pursuant to Regulation (EU) 2021/695 should cover actions under this Regulation.
- The Joint Research Centre (the 'JRC') should continue to provide Union and Member States, as appropriate, with independent customer-driven scientific evidence and technical support throughout the whole policy cycle. The direct actions of the JRC should be implemented in a flexible, efficient and transparent manner, taking into account the relevant needs of the users of the JRC and the needs of Union policies, in particular in the field of nuclear safety, safeguards and security, and ensuring the protection of the financial interests of the Union. According to the Council conclusions of 26 April 1994 on the role of the JRC, the JRC should continue to generate additional resources through competitive support activities for Union policies or on behalf of third parties. The JRC should be able to participate in indirect actions, where the relevant work programme so provides.
- (28) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁹ and Council Regulations (EC, Euratom) No 2988/95¹⁰, (Euratom, EC) No 2185/96¹¹ and (EU) 2017/1939¹², the financial interests of the Union are to be protected by means of proportionate measures, including measures related to the prevention, detection, correction and investigation of irregularities, including fraud, to the recovery of funds lost, wrongly paid or incorrectly used, and, where appropriate, to the imposition of administrative penalties. In particular, in accordance with Regulations (Euratom, EC) No 2185/96 and (EU, Euratom) No 883/2013, the European Anti-Fraud Office (OLAF) has the power to 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 illegal activity affecting the financial interests of the Union.

Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 – the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104, ELI: http://data.europa.eu/eli/reg/2013/1291/oj).

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 L 248, 18.9.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/883/oj).

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, ELI: http://data.europa.eu/eli/reg/1995/2988/oj).

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 L 292, 15.11.1996, p. 2, ELI: http://data.europa.eu/eli/reg/1996/2185/oj).

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 L 283, 31.10.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/1939/oi).

The European Public Prosecutor's Office (the 'EPPO') is empowered, in accordance with Regulation (EU) 2017/1939, to investigate and prosecute criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹³. In accordance with the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the financial interests of the Union, grant the necessary rights and access to the Commission, OLAF, the Court of Auditors and, in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, the EPPO, and ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

- (29) Third countries may participate on the basis of their respective legal instruments. A specific provision should be introduced in this Regulation requiring third countries to grant the necessary rights and access required for the authorising officer responsible, OLAF and the Court of Auditors to comprehensively exert their respective competences.
- (30) In order to ensure uniform conditions for the implementation of the actions under the Euratom Programme and their monitoring and evaluation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹⁴.
- (31) Pursuant to paragraph 22 and 23 of the Interinstitutional agreement of 13 April 2016 on Better Law-Making¹⁵, the Euratom Programme should be evaluated on the basis of information collected in accordance with specific monitoring requirements, while avoiding an administrative burden, in particular on Member States, and overregulation. Those requirements, where appropriate, should include measurable indicators as a basis for evaluating the effects of the Euratom Programme on the ground.
- (32) The Board of Governors of the JRC, set up by Commission Decision 96/282/Euratom¹⁶, has been consulted on the scientific and technological content of the direct actions of the JRC.
- (33) The European Parliament has been consulted on a voluntary basis and has delivered an opinion¹⁷. The European Economic and Social Committee has also been consulted on a voluntary basis and has delivered an opinion¹⁸.
- (34) For reasons of legal certainty, Council Regulation (Euratom) 2021/765¹⁹ should be repealed,

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, ELI: http://data.europa.eu/eli/dir/2017/1371/oj).

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 the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj.

Commission Decision 96/282/Euratom of 10 April 1996 on the reorganization of the Joint Research Centre (OJ L 107, 30.4.1996, p. 12).

Opinion of DD.MM.2025 (not yet published in the Official Journal).

Opinion of DD.MM.2025 (not yet published in the Official Journal).

Chapter I

General provisions

Article 1

Subject matter

This Regulation establishes the Research and Training Programme of the European Atomic Energy Community for the period from 1 January 2026 to 31 December 2027 (the 'Euratom Programme') and the rules for participation and dissemination in indirect actions under the Euratom Programme, complementing Horizon Europe.

It lays down the objectives of the Euratom Programme, the budget for the period 2026-2027, the forms of funding and the rules for providing such funding.

Article 2

Definitions

For the purposes of this Regulation, the relevant definitions set out in Regulation (EU) 2021/695 apply. References in those definitions to the Union and Horizon Europe shall be construed as references to the European Atomic Energy Community (the 'Community') and the Euratom Programme respectively. However, for the purposes of this Regulation, 'work programme' means the document adopted by the Commission for the implementation of the Euratom Programme in accordance with Article 16 of this Regulation.

All references in this Regulation to Regulation (EU) 2021/695 are to the version in force on [the day of this Regulation's adoption].

Article 3

Programme objectives

- 1. The general objective of the Euratom Programme is to pursue nuclear research and training activities, with an emphasis on the continuous improvement of nuclear safety, security and radiation protection, as well as to complement the achievement of Horizon Europe's objectives inter alia in the context of the energy transition.
- 2. The Euratom Programme has the following specific objectives:

Council Regulation (Euratom) 2021/765 of 10 May 2021 establishing the Research and Training Programme of the European Atomic Energy Community for the period 2021-2025 complementing the Horizon Europe – the Framework Programme for Research and Innovation, and repealing Regulation (Euratom) 2018/1563 (OJ L 167I, 12.5.2021, p. 81, ELI: http://data.europa.eu/eli/reg/2021/765/oj).

- (a) improve and support nuclear safety, security, safeguards, radiation protection, safe spent fuel and radioactive waste management and decommissioning, including the safe and secure use of nuclear power and of non-power applications of ionizing radiation;
- (b) maintain and further develop expertise and competence in the nuclear field within the Community;
- (c) foster the development of fusion energy as a potential future energy source for electricity production and contribute to the implementation of the European fusion roadmap;
- (d) support the policy of the Union and its Member States on continuous improvement of nuclear safety, safeguards and security.
- 3. The objectives listed in paragraphs 1 and 2 shall be implemented in accordance with Annex I. The implementation of those objectives may, if duly justified, include responses to emerging opportunities, crises and threats.

Budget

- 1. The financial envelope for the implementation of the Euratom Programme for the period from 1 January 2026 to 31 December 2027 shall be EUR 598 346 804 in current prices.
- 2. The indicative distribution of the amount referred to in paragraph 1 shall be:
 - (a) EUR 252 532 225 for indirect actions in fusion research and development;
 - (b) EUR 115 339 356 for indirect actions in nuclear fission, safety and radiation protection;
 - (c) EUR 230 475 223 for direct actions undertaken by the Joint Research Centre.

The Commission may not deviate from the amount referred to in point (c) of this paragraph.

- 3. The amount referred to in paragraph 1 may also be used to cover expenses for preparation, monitoring, control, audit, evaluation and other activities and expenditures necessary for managing and implementing the Euratom Programme, including all administrative expenditure, as well as evaluating the achievement of its objectives. The administrative expenses related to indirect actions shall not exceed 6% of the amount distributed to indirect actions of the Euratom Programme referred to in points (a) and (b) of paragraph 2. In addition, the amount referred to in paragraph 1 may also cover:
 - (a) in so far as they are related to the objectives of the Euratom Programme, expenses relating to studies, meetings of experts, information and communication actions;
 - (b) expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Euratom Programme.

- 4. If necessary to enable the management of actions not completed by 31 December 2027, appropriations may be entered in the budget beyond 2027 to cover the expenses provided for in paragraph 3.
- 5. Budgetary commitments for actions extending over more than one financial year may be broken down into annual instalments over several years.
- 6. Without prejudice to the Financial Regulation, expenditure for actions resulting from projects included in the first work programme may be eligible as from 1 January 2026.
- 7. Resources allocated to Member States under shared management may, at the request of the Member State concerned, be transferred to the Euratom Programme subject to the conditions set out in the relevant provisions of Regulation (EU) 2021/1060 of the European Parliament and of the Council²⁰. The Commission shall implement those resources directly in accordance with point (a) of the first subparagraph of Article 62(1) of the Financial Regulation or indirectly in accordance with point (c) of that subparagraph. Those resources shall be used for the benefit of the Member State concerned.

Third countries associated to the Euratom Programme

- 1. The Euratom Programme shall be open to association of the following third countries:
 - (a) acceding countries, candidate countries and potential candidates, in accordance with the general principles and general terms and conditions for the participation of those countries in Community programmes established in the respective framework agreements and Association Council decisions or similar agreements and in accordance with the specific conditions laid down in agreements between the Community and those countries;
 - (b) European Neighbourhood Policy countries, in accordance with the general principles and general terms and conditions for the participation of those countries in Community programmes established in the respective framework agreements and Association Council decisions or in similar agreements and in accordance with the specific conditions laid down in agreements between the Community and those countries;
 - (c) third countries and territories that fulfil all of the following criteria:
 - (i) a good capacity in science, technology and innovation;

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

- (ii) commitment to a rules-based open market economy, including fair and equitable dealing with intellectual property rights, backed by democratic institutions;
- (iii) active promotion of policies to improve the economic and social well-being of citizens.
- 2. Association to the Euratom Programme of each of the third countries under point (c) of paragraph 1 shall be in accordance with the conditions laid down in a specific agreement covering the participation of the third country to any Community or Union programme, provided that the agreement:
 - (a) ensures a fair balance as regards the contributions and benefits of the third country participating in the Community or Union programmes;
 - (b) lays down the conditions of participation in the Community or Union programmes, including the calculation of financial contributions to the individual programmes and their administrative costs;
 - (c) does not confer to the third country a decisional power in respect of the Euratom Programme;
 - (d) guarantees the rights of the Union to ensure sound financial management and to protect the Union's financial interests.

The contributions referred to in point (b) of the first subparagraph of this paragraph shall constitute assigned revenues in accordance with Article 21(5) of the Financial Regulation.

- 3. The scope of association of each third country to the Euratom Programme shall take into account the objective of driving economic growth in the Union through innovation. Accordingly, with the exception of acceding countries, candidate countries and potential candidates, parts of the Euratom Programme may be excluded from an association agreement for a specific country.
- 4. The association agreement shall, where appropriate, provide for the reciprocal participation of legal entities established in the Union in equivalent programmes of associated countries in accordance with the conditions laid down in those programmes.
- 5. Where appropriate, the conditions determining the level of financial contribution shall ensure an automatic correction of any significant imbalance compared to the amount that entities established in the associated country receive through participation in the Euratom Programme, taking into account the costs in the management, execution and operation of the Euratom Programme.

Article 6

Implementation and forms of funding

1. The Euratom Programme shall be implemented by means of direct management in accordance with the Financial Regulation or by means of indirect management by funding bodies referred to in point (c) of the first subparagraph of Article 62(1) of the Financial Regulation.

- 2. Funding under the Euratom Programme may be provided in any of the forms laid down in the Financial Regulation, however, grants shall be the main form of support for indirect actions under the Euratom Programme. Funding under the Euratom Programme may also be provided through prizes, procurement and financial instruments within blending operations.
- 3. The main types of action to be used under the Euratom Programme are set out and defined in Article 2 of Regulation (EU) 2021/695, such as research and innovation actions, innovation actions, innovation and market deployment actions, training and mobility actions, programme co-fund actions, pre-commercial procurement actions, public procurement of innovative solutions actions, coordination and support actions, inducement prizes and recognition prizes.

The forms of funding, referred to in paragraph 2 of this Article, shall be used in a flexible manner across all objectives of the Euratom Programme with their use being determined on the basis of the needs and the characteristics of the particular objectives.

4. The Euratom Programme shall also support direct actions undertaken by the JRC.

Article 7

European Partnerships

- 1. Parts of the Euratom Programme may be implemented through European Partnerships.
- 2. The involvement of the Community in European Partnerships may take any of the following forms:
 - (a) participation in partnerships set up on the basis of memoranda of understanding or contractual arrangements between the Commission and public or private partners specifying the objectives of the European Partnership, related commitments from all involved sides regarding their financial or in-kind contributions, key performance and impact indicators, the results to be delivered and reporting arrangements; they include the identification of complementary research and innovation activities that are implemented by the partners and by the Euratom Programme (Co-programmed European Partnerships);
 - (b) participation in and financial contribution to a programme of research and innovation activities, specifying the objectives, key performance and impact indicators, and the results to be delivered, based on the commitment of the partners regarding their financial or in-kind contributions and the integration of their relevant activities using a Euratom Programme co-fund action (Co-funded European Partnerships).
- 3. European Partnerships shall:
 - (a) be established in cases where the objectives of the Euratom Programme would be achieved more effectively than by the Community alone when compared to other forms of support under the Euratom Programme; an appropriate share of the budget of the Euratom Programme shall be allocated to those parts;

- (b) adhere to the principles of Union added value, transparency and openness, and to having impact within and for Europe, strong leverage effect on sufficient scale, long-term commitments of all involved parties, flexibility in implementation, coherence, coordination and complementarity with Union, local, regional, national and, where relevant, international initiatives or other European Partnerships;
- (c) have a clear life-cycle approach, be limited in time and include conditions for phasing-out the Euratom Programme funding.
- 4. Provisions and criteria for the selection, implementation, monitoring, evaluation and phasing-out of European Partnerships are set out in Annex III to Regulation (EU) 2021/695.

Open Science

The provisions on open science set out in Regulation (EU) 2021/695 apply to the Euratom Programme.

Article 9

Eligible actions and rules for participation and dissemination of research results

- 1. Only actions implementing the objectives referred to in Article 3 are eligible for funding.
- 2. Subject to the paragraphs 3 and 4 of this Article, Title II on rules for participation and dissemination of Regulation (EU) 2021/695 applies to actions supported under the Euratom Programme. References in Regulation (EU) 2021/695 to the Union and Horizon Europe shall be construed as references to the Community and the Euratom Programme, where appropriate. References in Regulation (EU) 2021/695 to 'security rules' shall be construed to include the defence interests of the Member States within the meaning of Article 24 of the Euratom Treaty.
- 3. By way of derogation from Article 40(4) of Regulation (EU) 2021/695, the right to object to transfers of ownership of results, or to grants of an exclusive licence regarding results, may extend to grants of non-exclusive licenses.
- 4. By way of derogation from Article 41(9) of Regulation (EU) 2021/695, a beneficiary that has received Community funding shall grant access to its results on a royalty-free basis to the Community institutions, funding bodies or the European Joint Undertaking for ITER and the Development of Fusion Energy (Fusion for Energy) established by Decision 2007/198/Euratom (the 'Joint Undertaking Fusion for Energy'), for the purpose of developing, implementing and monitoring Community policies and programmes or obligations under international cooperation with third countries and international organisations. Such access rights shall include the right to authorise third parties to use the results in public procurement and the right to sublicense. Access rights shall be limited to non-commercial and non-competitive use.

5. The mutual insurance mechanism established pursuant to Regulation (EU) 2021/695 shall cover the risk associated with non-recovery of sums due by beneficiaries to the Commission or funding bodies under this Regulation.

Article 10

Cumulative, alternative and combined funding

- 1. The Euratom Programme shall be implemented in synergy with Horizon Europe and with other Union programmes.
- 2. In order to achieve the objectives of the Euratom Programme and to address challenges common to the Euratom Programme and to Horizon Europe, activities cutting across the objectives set out in the Euratom Programme or those implementing Horizon Europe, or both, may benefit from the Community financial contribution, subject to Article 9. In particular, the Euratom Programme may provide a financial contribution to the Marie Skłodowska-Curie Actions (MSCA) in order to support activities relevant for nuclear research.
- 3. An action that has received a contribution from another Union programme may also receive a contribution under the Euratom Programme, provided that the contributions do not cover the same costs. The rules of the relevant programme shall apply to the corresponding contribution to the action. The cumulative funding shall not exceed the total eligible costs of the action. The support from the different programmes may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support.
- 4. Actions may receive support from the European Regional Development Fund or the European Social Fund Plus in accordance with the relevant provisions of Regulation (EU) 2021/1060 where they have been awarded a Seal of Excellence label under the Euratom Programme by virtue of complying with the following cumulative conditions:
 - (a) they have been assessed in a call for proposals under the Euratom Programme;
 - (b) they comply with the minimum quality requirements of that call for proposals;
 - (c) they may not be financed under that call for proposals due to budgetary constraints

Chapter II

Programming, monitoring, evaluation and control

Article 11

Work programmes

1. The indirect actions of the Euratom Programme shall be implemented by work programmes as referred to in Article 110 of the Financial Regulation. Work programmes shall set out, where applicable, the overall amount reserved for blending operations. The Commission shall adopt work programmes by means of

- implementing acts. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 16(4).
- 2. In addition to the requirements of Article 110 of the Financial Regulation, the work programmes shall include the following, as appropriate:
 - (a) an indication of the amount allocated to each action and an indicative implementation timetable;
 - (b) for grants, the priorities, the selection and award criteria, the relative weight of the different award criteria and the maximum rate of funding of the total eligible costs;
 - (c) any additional obligations on beneficiaries, in accordance with Articles 39 and 41 of Regulation (EU) 2021/695;
 - (d) a multiannual approach and strategic orientations for the following years of implementation.
- 3. The Commission shall draw up a multi-annual work programme on direct actions undertaken by the JRC in accordance with Decision 96/282/Euratom.

Monitoring and reporting

- 1. The Commission shall monitor continuously the management and implementation of the Euratom Programme. In order to enhance transparency, those data shall be made publicly available in an accessible manner on the Commission's webpage in accordance with the latest update of those data.
 - Indicators to report on an annual basis on the progress of the Euratom Programme towards the achievement of the objectives laid down in Article 3 are set out in Annex II along impact pathways.
- 2. To ensure the effective assessment of the Euratom Programme's progress towards the achievement of its objectives, the Commission shall adopt implementing acts concerning the implementation of the monitoring and evaluation framework, in particular by setting baselines and targets in accordance with Annex II. Those implementing acts shall be adopted in accordance with the advisory procedure pursuant to Article 16(3).
- 3. The performance reporting system shall ensure that data for monitoring the implementation and the results of the Euratom Programme are collected efficiently, effectively and in a timely manner without increasing the administrative burden on beneficiaries. To that end, proportionate reporting requirements shall be imposed on recipients of Community funds and, where appropriate, on Member States.

Article 13

Information, communication, publicity and dissemination and exploitation

1. The recipients of the Euratom Programme funding shall acknowledge the origin of those funds and ensure the visibility of the Community funding, in particular when

- promoting the actions and their results, by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public.
- 2. The Commission shall implement information and communication actions relating to the Euratom Programme, to actions under the Euratom Programme and to the results obtained. In addition, it shall provide timely and thorough information to Member States and beneficiaries. Evidence-based matchmaking services informed by analytics and network affinities shall be provided to interested entities in order to form consortia for collaborative projects, with particular attention to identifying networking opportunities for legal entities from low research and innovation performing Member States. On the basis of such analysis, targeted matchmaking events may be organised in function of specific calls for proposals.
- 3. The Commission shall also establish a dissemination and exploitation strategy for increasing the availability and diffusion of the Euratom Programme's research and innovation results and knowledge to accelerate exploitation towards market uptake and boost the impact of the Euratom Programme.
- 4. Financial resources allocated to the Euratom Programme shall also contribute to the corporate communication of the political priorities of the Community as well as information, communication, publicity, dissemination and exploitation activities as far as they are related to the objectives referred to in Article 3.

Evaluation

- 1. Euratom Programme evaluations shall be carried out in a timely manner to feed into the decision-making process on the Euratom Programme, its successor and other initiatives relevant to research and innovation
- 2. At the end of the implementation of the Euratom Programme, but no later than four years after the end of the period specified in Article 1, a final evaluation of the Euratom Programme and of the Programme established by Council Regulation (Euratom) 2021/765 shall be carried out by the Commission with the assistance of independent experts selected through a transparent process. It shall include an assessment of the long-term impact of previous Euratom Research and Training Programmes and the Euratom Programme's effectiveness, efficiency, relevance, coherence and Community added value.
- 4. The Commission shall publish and communicate the conclusions of the evaluations accompanied by its observations to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions.

Article 15

Audits

1. The control system for the Euratom Programme shall ensure an appropriate balance between trust and control, taking into account administrative and other costs of

- controls at all levels, especially for beneficiaries. Audit rules shall be clear, consistent and coherent throughout the Euratom Programme.
- 2. Actions that receive joint funding from different Union programmes shall be audited only once, covering all involved programmes and their respective applicable rules.
- 3. In addition, the Commission or the relevant funding body may rely on combined systems reviews at beneficiary level. Those combined reviews shall be optional for certain types of beneficiaries and shall consist in a systems and process audit, complemented by an audit of transactions. Such audits of transactions shall be carried out by a competent independent auditor qualified to carry out statutory audits of accounting documents in accordance with Directive 2006/43/EC of the European Parliament and of the Council²¹. The system and processes audits may be used by the Commission or the relevant funding body to determine overall assurance on the sound financial management of expenditure and for reconsideration of the level of ex post audits and certificates on financial statements.
- 4. In accordance with Article 127 of the Financial Regulation, the Commission or the funding body may rely on audits on the use of Community contributions carried out by other independent and competent persons or entities, including by other than those mandated by the Union institutions or bodies.
- 5. Audits may be carried out up to two years after the payment of the balance.
- 6. The Commission shall publish audit guidelines, aiming to ensure a reliable and uniform application and interpretation of the audit procedures and rules throughout the duration of the Euratom Programme.

Committee procedure

- 1. The Commission shall be assisted by a Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
- 2. The Committee shall meet in two different configurations, dealing respectively with the fission related aspects and fusion related aspects of the Euratom Programme.
 - With a view to facilitating the implementation of the Euratom Programme, for each meeting of the Committee as defined in the agenda, the Commission will reimburse the expenses of one representative per Member State, as well as one expert or adviser per Member State for those agenda items where a Member State requires specific expertise, in accordance with Commission's established guidelines.
- 3. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.
- 4. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

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Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87, ELI: http://data.europa.eu/eli/dir/2006/43/oj).

- 5. Where the opinion of the Committee is to be obtained by written procedure, that procedure shall be terminated without result where the chair of the Committee so decides or a simple majority of Committee members so requests within the time-limit for delivery of the opinion.
- 6. The Commission shall regularly inform the Committee of the overall progress of the implementation of the Euratom Programme and shall provide the Committee with timely information on all actions proposed or funded under the Euratom Programme.

Protection of financial interests of the Union

Where a third country participates in the Euratom Programme by means of a decision adopted pursuant to an international agreement or on the basis of any other legal instrument, the third country shall grant the necessary rights and access required for the authorising officer responsible, OLAF and the Court of Auditors to comprehensively exercise their respective competences. In the case of OLAF, such rights shall include the right to carry out investigations, including on-the-spot checks and inspections, as provided for in Regulation (EU, Euratom) No 883/2013.

Chapter III

Transitional and final provisions

Article 18

Repeal

Council Regulation (Euratom) 2021/765 is repealed with effect from 1 January 2026.

Article 19

Transitional provisions

- 1. This Regulation shall not affect the continuation of or modification of actions initiated pursuant to Council Regulation (Euratom) 2021/765, which shall continue to apply to those actions until their closure.
- 2. Where necessary, any remaining tasks of the Committee established by Council Regulation (Euratom) 2021/765 shall be undertaken by the Committee referred to in Article 16 of this Regulation.
- 3. The financial envelope for the Euratom Programme may also cover technical and administrative assistance expenses necessary to ensure the transition between the Euratom Programme and the measures adopted pursuant to Council Regulation (Euratom) 2021/765.

Entry into force

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

This Regulation shall be binding in its entirety and directly applicable in all Member States. Done at Brussels,

For the Council The President

LEGISLATIVE FINANCIAL AND DIGITAL STATEMENT

- 1. FRAMEWORK OF THE PROPOSAL/INITIATIVE
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- 1.3.2. Specific objective(s)
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- 1.3.4. Indicators of performance
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- 1.5. Grounds for the proposal/initiative
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- 1.5.2. Added value of Union involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this point 'added value of Union involvement' is the value resulting from Union intervention, which is additional to the value that would have been otherwise created by Member States alone.
- 1.5.3. Lessons learned from similar experiences in the past
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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Council Regulation establishing the Research and Training Programme of the European Atomic Energy Community for the period 2026-2027 complementing Horizon Europe – the Framework Programme for Research and Innovation and repealing Council Regulation (Euratom) 2021/765.

1.2. Policy area(s) concerned

01.03 Euratom Research and Training Programme

1.3. Objective(s)

1.3.1. General objective(s)

To pursue nuclear research and training activities, focusing on the continuous improvement of nuclear safety, security and radiation protection, as well as to complement the objectives achieved by Horizon Europe, for example, in the context of the energy transition. See Article 3(1) of the proposed regulation.

1.3.2. Specific objective(s)

Article 3(2) of the proposed regulation lays down the following specific objectives:

- to improve and support nuclear safety, security, safeguards, radiation protection, safe spent fuel and radioactive waste management and decommissioning, including the safe and secure use of nuclear power and of non-power applications of ionising radiation;
- to maintain and further develop expertise and competence in the nuclear field within the Community;
- to foster the development of fusion energy as a potential future energy source for electricity production and to contribute to the implementation of the European Fusion Roadmap;
- to support the policy of the EU and its Member States on the continuous improvement of nuclear safety, safeguards and security.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

The results of Euratom-funded actions will help to tackle the following challenges:

- Improvements in nuclear safety: Euratom-funded research will help to: (i) improve the designs for future NPPs (including SMRs); (ii) develop the retrofitting of safety features into existing NPPs; and (iii) provide tools, methods and guidance for NPP operators and for safety authorities to monitor the safety of nuclear installations.
- Radioactive waste management: the Euratom co-funded EURAD-2 European Partnership will support: (i) the development of the safety cases for the deep geological storage of medium- and high-level waste; (ii) the operation and oversight of deep geological facilities; (iii) the development of safe solutions for the predisposal and interim storage of waste; and (iv) knowledge management and the sharing of best practices between Member States.

- Radiation applications and protection: research will: (i) improve the understanding of the impact of low-dose radiation on public health; (ii) improve the development of medical applications of ionising radiation to advance, in particular, the treatment of patients by optimising therapies already used in clinics and supporting the adoption of new techniques still under development; and (iii) support the development of ionising radiation applications in other fields, such as space, industry, environmental monitoring and the circular economy.
- Expertise and competence in the nuclear field within the Community: Euratom-funded actions will aim to support researchers' mobility and to improve the availability of research reactors and other nuclear research facilities. Specific training actions and activities within other Euratom projects will help to maintain skills in the nuclear field in Europe.
- In fusion energy development, the Euratom Programme will aim to: (i) advance the understanding of the plasma state and its interactions with its surroundings to build the scientific foundations needed to develop a fusion energy source; (ii) prepare a technology roadmap that identifies in detail the major research and innovation needs, with clear deliverables and how they relate to the design, construction, and operation of the fusion power plant and its subsequent commercialisation; (iii) support the development of critical fusion power plant technologies, such as high-temperature superconducting magnets, blanket concepts, functional materials, plasma-facing materials, and tritium processing; and (iv) finish the conceptual design for a fusion power plant, focusing on the mitigation of the key risks.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

The Programme's key performance indicators are included in Annex II to the proposal. The Euratom Programme is expected to support progress in: (i) knowledge for reinforcing nuclear safety and security; (ii) safe applications of ionising radiation; (iii) spent fuel and radioactive waste management; (iv) radiation protection; and (v) the development of fusion energy. Progress in those areas will be measured by indicators for: (i) scientific publications; (ii) progress in the implementation of the fusion roadmap; (iii) training and support for nuclear security and safeguards; (iv) the development of expertise and skills; and (v) access to research infrastructures.

1.4. The proposal/initiative relates to:

□ a new action
□ a new action following a pilot project/preparatory action¹
☑ the extension of an existing action
$\hfill\square$ a merger or redirection of one or more actions towards another/a new action

As referred to in Article 58(2)(a) or (b) of the Financial Regulation.

1.5. Grounds for the proposal/initiative

1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative

The use of power and non-power applications of nuclear energy requires a continuous effort to reduce safety and security risks and to support the development of safe and secure nuclear technologies and optimal radiation protection. The growing number of different applications of ionising radiation means that people and the environment need to be protected against unnecessary exposure to radiation. Ionising radiation technologies are used every day in Europe in a number of fields, such as health, industry and research, and they provide significant benefits to the EU's population and economy.

Public and private research in Member States can contribute significantly to providing those benefits, and the task of Euratom is to complement national efforts by carrying out a Community-based research and training programme.

Euratom-supported research should help Member States and industry to meet the requirements of the Euratom Treaty and of Euratom directives on nuclear safety, basic safety standards and the management of radioactive waste. It should also support the Euratom safeguards requirements from Chapter 7 of the Euratom Treaty and related regulation.

To be in line with the duration of Horizon Europe and the MFF, the proposed Programme will be implemented in line with Article 7 of the Euratom Treaty for 2 years (from the beginning of 2026 until the end of 2027).

The proposed Programme will continue the 2021-2025 Programme's key research activities of nuclear safety, security and safeguards, waste management and radiation protection, and fusion energy.

1.5.2. Added value of Union involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this point 'added value of Union involvement' is the value resulting from Union intervention, which is additional to the value that would have been otherwise created by Member States alone.

Through cooperative research, the Programme enables an EU-wide approach to both: (i) the improvement of nuclear safety and radiation protection in all areas of application; and (ii) the challenge of developing fusion as an energy source. The Programme significantly increases the EU's ability to mobilise a wider pool of excellence, expertise and multidisciplinarity in nuclear research, achieving impacts that extend far beyond what could have been achieved at national or regional level. This is of particular benefit to smaller Member States, which are able to take advantage of the economies of scale afforded by the Europe-wide pooling effect and open access to JRC facilities.

Through the JRC, the Programme provides valuable independent scientific advice to support the implementation of EU policies in the field of nuclear safety, radioactive waste management, radiation protection, nuclear security, safeguards and non-proliferation. The JRC's unique infrastructure and laboratories allow it to play a crucial role in advancing nuclear research and offering unique training opportunities in the EU.

1.5.3. Lessons learned from similar experiences in the past

The findings of the *ex post* evaluation of the 2014-2020 Euratom Programme and the interim evaluation of the 2021-2025 Programme were taken into account when preparing this proposal.

1.5.4. Compatibility with the Multiannual Financial Framework and possible synergies with other appropriate instruments

The Programme's budget was already set in the 2021-2027 MFF.

Synergies with other EU programmes (in particular, Horizon Europe) are provided for in Article 10 of the proposed regulation. Annex IV to the Horizon Europe Regulation contains provisions that promote synergies with the Euratom Programme and focus on education and training actions and on joint research for cross-cutting aspects of the safe and secure use of non-power applications of ionising radiation in sectors such as medicine, industry, agriculture, space, climate change, security and emergency preparedness, and the contribution of nuclear science.

1.5.5. Assessment of the different available financing options, including scope for redeployment

Additional funding could come from the association of third countries with the Euratom Programme. The Commission is also considering applying Article 15(3) of the Financial Regulation (the re-use of decommitments) to the 2014-2020 Euratom Programme's funds that were committed to InnovFin (InvestEU's predecessor) and that could not be used by the EIB due to a lack of bankable proposals. Recuperation of the EUR 20 million (equivalent to 8% of the current 2021-2025 Programme's fission budget), would allow Euratom to make an impact on new challenges in the nuclear field.

1.6. Duration and financial impact of the proposal/initiative **☑** limited duration — ☐ in effect from 1 January 2026 to 31 December 2027 - ✓ Financial impact from 2026 to 2027 for commitment appropriations and from 2026 to 2030 for payment appropriations. □ unlimited duration implementation with a start-up period from YYYY to YYYY, followed by full-scale operation. 1.7. Method(s) of budget implementation planned² ☑ **Direct management** by the Commission — — by its departments, including by its staff in the Union delegations; $-\Box$ by the executive agencies. ☐ **Shared management** with the Member States ☐ **Indirect management** by entrusting budget implementation tasks to: — □ third countries or the bodies they have designated; - □ international organisations and their agencies (to be specified); — □ the EIB and the European Investment Fund; □ bodies referred to in Articles 70 and 71 of the Financial Regulation; □ public law bodies; $-\Box$ bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees; - ☑ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees; - □ bodies or persons entrusted with the implementation of specific actions in the CFSP pursuant to Title V of the TEU, and identified in the relevant basic act. - If more than one management mode is indicated, please provide details in the 'Comments' section.

Comments

The Commission will implement the Programme through direct management and indirect management by European Partnerships (see Article 6(1) of the proposal). Some of the Euratom co-funded partnerships will implement funding through cascading calls for proposals.

Details of budget implementation methods and references to the Financial Regulation may be found on the BUDGpedia site: https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

All data on the management processes (applications, success rates, time to grant, type of beneficiaries, etc.) will be collected and stored, and made available in real time via a dedicated database.

Reports will provide information on management processes and, progressively, information on outputs and results. A joint final evaluation of this Programme and the 2021-2025 Programme will be conducted

Short-, medium- and long-term indicators have been set on the basis of a number of impact pathways. Reporting rules for participants have been designed with those indicators in mind while, at the same time, limiting the administrative burden on participants. Wherever possible, data will be collected from open sources.

In addition, the JRC's direct actions are assessed both internally, by means of internal monitoring and assessment of the research impact, and externally, by a panel of top-level experts selected in consultation with the JRC's Board of Governors.

2.2. Management and control system(s)

2.2.1. Justification of the management mode(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed

The Euratom Programme will be implemented in direct management mode. However, the Commission may decide, where appropriate and effective, to implement the Euratom activities through shared and/or indirect management (through European Partnerships).

The control strategy will be based on:

- procedures for selecting the best projects and translating them into legal instruments;
- project and contract management throughout the lifetime of every project;
- ex ante checks on all claims:
- certificates on the financial statements above a certain threshold;
- ex post audits on a sample of paid claims;
- scientific evaluation of project results.

The audits of Horizon 2020 (including the Euratom Programme) indicate that error rates have remained well within the expected range (see Section 2.2.2). This demonstrates that, even if there is still scope for further improvement, the simplification measures already introduced have been effective.

2.2.2. Information concerning the risks identified and the internal control system(s) set up to mitigate them

The basic funding model to date consisted in the reimbursement of eligible costs. As the European Court of Auditors has consistently pointed out, most recently in its 2016 annual report, 'the principal risk to the regularity of transactions is that beneficiaries declare ineligible costs which are neither detected nor corrected before

reimbursement. This risk is particularly high for the Seventh Framework Programme and, by analogy, the Euratom Programme, which has complex eligibility rules that are often misinterpreted by beneficiaries (especially those less familiar with the rules, such as SMEs, first-time participants and non-EU entities)'.

The Court recognised the value of the simplifications introduced in Horizon 2020 (and thus also for the 2014-2020 Euratom Programme). In its 2016 annual report, it did, however, recommend the wider use of simplified cost options (SCOs). Such SCOs are already used in parts of the Programme, or for specific types of expenditure.

For grants, the estimated representative rate of error for the Seventh Framework Programme (including Euratom) was 5%, with a 'residual' error rate of around 3%, after taking account of all recoveries and corrections that have been or will be implemented. However, the error rates were lower in those parts of the programme where it was possible to use SCOs more widely and/or where a small and stable group of beneficiaries was involved.

The results of Horizon 2020 (including the Euratom Programme) suggest a representative error rate of around 3%, with a residual error rate of less than 2.5%. Note, however, that this is an early estimate which should be used with care, and that it is likely to rise, perhaps to around 3-4%. (The level of error anticipated by the Commission for its Horizon 2020 and 2014-2018 Euratom proposal was 3.5%, although this did not take account of the various further complexities added during the legislative process). The residual error rate should remain some way below 3%, although it is too early to say whether a rate of 2% will be attained.

Some errors arise because beneficiaries did not understand the rules. Such errors can be addressed by simplification, although some complexity will always remain. Other errors arise because beneficiaries did not follow the rules. Although this happens only in a minority of cases, it will not be resolved by simplifying the current rules.

An analysis of error rates carried out for Horizon 2020 (including the Euratom Programme) and the audits performed so far provide the following information.

- Around 69% of the errors relate to the charging of personnel costs. Recurring problems identified are the incorrect calculation of productive hours; incorrect rates or incorrect number of hours charged.
- Around 21% of the errors relate to other direct costs (not personnel). The most frequent error identified is the lack of direct measurement of costs.
- Around 8% of the errors relate to subcontracting costs and 24% to travel costs.

The errors identified during audits of Horizon 2020 and the Euratom Programme show that some of them could have been avoided through simplifications and avoiding unnecessary formalism in the rules. Improvements had been introduced under Horizon 2020 and in Horizon Europe and the 2021-2025 Euratom Programme (new rules for internal invoicing and additional remuneration, for example). However, the impact of these changes on the error rate is yet unknown.

The wider use of SCOs, such as flat rates and unit costs, as well as the continuing simplification of the rules, will help to lower the future error rate, estimated at 3-4% on a representative basis. However, the underlying problem of errors in a funding method based on the reimbursement of eligible costs remains. In such a system, the

representative error rate might be reduced to 2.5-3.5%, with the residual error rate, after corrections, expected to be around (but not necessarily below) 2%.

Horizon Europe saw a broader introduction of lump sum funding. This allows for a payment on delivery of a satisfactory scientific deliverable. No additional justification for this payment, such as invoices, timesheets, proofs of payment, etc., are required. Therefore, there are no financial errors.

The Euratom Programme proposal allows the Commission to use the lump sum funding model in 2026-2027. This will be evaluated, in particular to see if it allows all the objectives of the Programme (not just the lowering of the error rate) to be achieved. The payment of lump sums would shift the risks to other stages of the internal control system, making evaluation and the assessment of the deliverable more important.

The number of transactions involved means that a high level of systematic ex ante control would be very expensive. The current control strategy therefore relies on risk-based ex ante and ex post controls to assess the level of error and to detect and recover ineligible amounts. As the error rates have remained within the range established, this control strategy is considered to be effective. Radical change is not proposed, but some aspects will be developed further, for example, systems and processes audit will be included.

2.2.3. Estimation and justification of the cost-effectiveness of the controls (ratio of "control costs ÷ value of the related funds managed"), and assessment of the expected levels of risk of error (at payment & at closure)

The costs of the control system (evaluation, selection, project management, *ex ante* and *ex post* control) are estimated at 3-4% across the Commission departments responsible for implementing the previous Framework Programmes for 2017 (including the costs for managing the Seventh Framework Programme and Horizon 2020). This is considered reasonable in the light of the efforts needed to ensure that objectives are achieved and the number of transactions.

The expected risk of error at payment for grants with a funding model based on the reimbursement of eligible costs is 2.5-3.5%. The risk of error at closure (after controls and corrections) is around – but not necessarily below – 2%. The expected risk of error for grants with a funding model based on lump sum funding is close to 0% (at payment and at closure). The overall expectation for error rates will depend on the balance between the two funding methods (reimbursement of eligible costs and lump sums). The Commission aims to apply the lump sum funding model where appropriate. However, the main reason for adopting lump sum funding will not be to reduce the error rate, but rather to achieve all the Programme's objectives. This scenario assumes that the simplification measures are not subject to substantial modifications in the decision-making process.

Note: this section concerns only the grant management process. For administrative and operational expenditure implemented through public procurement processes the risk of error at payment and closure should be below 2%.

2.3. Measures to prevent fraud and irregularities

Specify existing or envisaged prevention and protection measures, e.g. from the Anti-Fraud Strategy.

The contribution agreements resulting from this regulation that will be concluded with third parties will provide for supervision and financial control by the

Commission or any representative authorised by it, together with audits by the Court of Auditors or OLAF, carried out – on the spot, if necessary – at the EU's discretion.

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

• Existing budget lines

	Budget line	Type of expenditure		Contr	ribution	
Heading of multiannual financial framework	Number	Diff./Non- diff. ¹	from EFTA countries ²	from candidate countries and potential candidates ³	from other third countries	other assigned revenue
	01 01 02 Support expenditure for "Euratom Research and Training Programme"					
	01 01 02 01 Expenditure related to officials and temporary staff implementing "Euratom Research and Training Programme" — Indirect research.	Non-diff.				
	01 01 02 02 External personnel implementing "Euratom Research and Training Programme" — Indirect research.	Non-diff.				
	01 01 02 03 Other management expenditure for "Euratom Research and Training Programme" — Indirect research.	Non-diff.		YES	YES	
Н1	01.010211 Expenditure related to officials and temporary staff implementing the Euratom Research and Training Programme — Direct research	Non-diff.	NO			NO
	01.010212 External personnel implementing the Euratom Research and Training Programme — Direct research	Non-diff.				
	01.010213 Other management expenditure the Euratom Euratom Research and Training Programme — Direct research	Non-diff.				
	01 03 Horizon Euratom operational budget	Diff.				
	01 03 01 Fusion Research and development (indirect actions)					
	01 03 02 Nuclear Fission, safety and radiation protection (indirect actions)					
	01.0303 Nuclear direct actions of the Joint Research Centre					

• New budget lines requested

 $[\]label{eq:Differentiated appropriations} Diff. = Differentiated appropriations. \\ EFTA: European Free Trade Association.$

²

Candidate countries and, where applicable, potential candidates from the Western Balkans.

	Budget line	Type of expenditure							
Heading of multiannual financial framework	Number	Diff./Non- diff.	from EFTA countries	from candidate countries and potential candidates	fromother third countries	other assigned revenue			

3.2. Estimated financial impact of the proposal on appropriations

- *3.2.1.* Summary of estimated impact on operational appropriations
 - □ The proposal/initiative does not require the use of operational appropriations
 - ■ The proposal/initiative requires the use of operational appropriations, as explained below:

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework	1	Single market, Innovation and Digital
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DG: RTD			Year 2026	Year 2027	Post-2027	TOTAL
Operational appropriations						
01 03 01 Fusion Research and development	Commitments	(1a)	116.037	122.196		238.233
of 05 of 1 usion research and development	Payments	(2a)	46.414	49.478	142.341	238.233
01 03 02 Nuclear Fission, safety and radiation protection (indirect actions)	Commitments	(1b)	52.998	55.811		108.809
	Payments	(2b)	21.199	22.924	64.686	108.809
Appropriations of an administrative nature financed from the envelope of sp	ecific programme	es ⁵⁸				
01 01 02 01 Expenditure related to officials and temporary staff implementing "Euratom Research and Training Programme" — Indirect research	Commitments = Payments	(3a)	8.223	8.523		16.746
01 01 02 02 External personnel implementing "Euratom Research and Training Programme" — Indirect research	Commitments = Payments	(3b)	0.348	0.361		0.708
01 01 02 03 Other management expenditure for "Euratom Research and Training Programme" — Indirect research	Commitments = Payments	(3c)	1.658	1.718		3.376

⁵⁸ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL appropriations	Commitments	=1a+1b +3a+3b+3c	179.263	188.609		367.872
for DG RTD	Payments	=2a+2b+3a+ 3b+3c	77.841	83.004	207.027	367.872
DG: JRC			Year 2026	Year 2027	Post-2027 (see point 1.6)	TOTAL
Operational appropriations						
01.0303 Nuclear direct actions of the Joint Research Centre	Commitments	(1a)	12.500	12.500		25.000
01.0303 Nuclear direct actions of the Joint Research Centre	Payments	(2a)	3.700	9.700	11.600	25.000
Appropriations of an administrative nature financed from the envelope of sp	ecific programme	es ⁵⁹				
01 01 02 11 Expenditure related to officials and temporary staff implementing the Euratom Research and Training Programme — Direct research	Commitments = Payments	(3a)	56.277	57.277		113.554
01 01 02 12 External personnel implementing the Euratom Research and Training Programme — Direct research	Commitments = Payments	(3b)	10.455	10.455		20.910
01 01 02 13 Other management expenditure for the Euratom Research and Training Programme — Direct research	Commitments = Payments	(3c)	35.314	35.697		71.011
TOTAL appropriations	Commitments	=1a+3a+3b+ 3c	114.546	115.929		230.475
for DG JRC	Payments	=2a+3a+3b+ 3c	105.746	113.129	11.600	230.475

Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL operational appropriations	Commitments	(4)	181.534	190.507	0	372.041
TOTAL operational appropriations	Payments	(5)	71.313	82.102	218.627	372.041
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes	Commitments = Payments	(6)	112.275	114.031		226.306
TOTAL appropriations	Commitments	=4+ 6	293.809	304.538		598.347
under HEADING 1 of the multiannual financial framework	Payments	=5+ 6	183.588	196.133	218.627	598.347

Heading of multiannual financial framework 7 'Administrative expenditure'

EUR million (to three decimal places)

					EUN	t million (to unce dec
		Year 2026	Year 2027	Post 2027 (see point 1.6)	TOTAL
DG: <>		l	l	1		
Human resources						
Other administrative expenditure						
TOTAL DG <>	Appropriations					
TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)					
	1			1	EUR	million (to three dec
		V	V	Post 2027Enter	as many years as	

		Year 2026	Year 2027	necessary	Enter as mar to show the mpact (see po	duration	TOTAL
TOTAL appropriations	Commitments						
under HEADINGS 1 to 7 of the multiannual financial framework	Payments						

3.2.2. Estimated output funded with operational appropriations

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and		Year N	Year N +1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)	TOTAL
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outputs									OUTPU	JTS								
û	Type ⁶⁰	Avera ge cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJE	ECTIVE N	To 1 ⁶¹																
- Output																		
- Output																		
- Output																		
Subtotal for speci	ific objecti	ive No 1																
SPECIFIC OBJ	ECTIVE 1	No 2																
- Output																		
Subtotal for speci	fic objecti	ve No 2																
тот	TALS																	

⁶⁰ Outputs are products and services to be supplied (e.g.: number of student exchanges financed, number of km of roads built, etc.). As described in point 1.4.2. 'Specific objective(s)...'

⁶¹

3.2.3. Summary of estimated impact on administrative appropriations

- \square The proposal/initiative does not require the use of appropriations of an administrative nature
- ■ The proposal/initiative requires the use of appropriations of an administrative nature, as explained below:

EUR million (to three decimal places)

	Year 2026	Year 2027	TOTAL
HEADING 7 of the multiannual financial framework			
Human resources			
Other administrative expenditure			
Subtotal HEADING 7 of the multiannual financial framework			

Outside HEADING 7 of the multiannual financial framework	Year 2026	Year 2027	TOTAL
Human resources	75.303	76.616	151.918
Other expenditure of an administrative nature	36.972	37.415	74.387
Subtotal outside HEADING 7 of the multiannual financial framework	112.275	114.031	226.305

TOTAL	112.275	114.031	226.305
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The appropriations required for human resources and other expenditure of an administrative nature will be met by appropriations from the DG that are already assigned to management of the action and/or have been redeployed within the DG, together if necessary with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

3.2.3.1. Estimated requirements of human resources

- □ The proposal/initiative does not require the use of human resources.
- E The proposal/initiative requires the use of human resources, as explained below:

Estimate to be expressed in full time equivalent units

		Year 2026	Year 2027
• Establishment plan posts (officials			
20 01 02 01 (Headquarters and Con	nmission's Representation Offices)		
20 01 02 03 (Delegations)			
01 01 02 01 (Indirect research)		47	47
01 01 02 11 (Direct research)		396	390
Other budget lines (specify)			
• External staff (in Full Time Equiv	ralent unit: FTE) ⁶²		
20 02 01 (AC, END, INT from the 'global envelope')		0	0
20 02 03 (AC, AL, END, INT and JPD in the delegations)		0	0
XX 01 xx yy zz ⁶³	- at Headquarters		
	- in Delegations		
01 01 02 02 (AC, END, INT - Indirect research)		4	4
01 01 02 12 (AC, END, INT - Direct research)		153	138
Other budget lines (specify)			
TOTAL		600	579

XX is the policy area or budget title concerned.

The human resources required will be met by staff from the DG who are already assigned to management of the action and/or have been redeployed within the DG, together if necessary with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

Description of tasks to be carried out:

Officials and temporary staff	Tasks derived for the management and implementing the specific Euratom Research and Training Programme who occupy posts on the authorised establishment plans and are engaged in indirect and direct research actions.
External staff	Tasks of external personnel implementing the specific Euratom Research and Training Programme, in the form of direct and indirect research actions

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AC= Contract Staff; AL = Local Staff; END= Seconded National Expert; INT = agency staff; JPD= Junior Professionals in Delegations.

Sub-ceiling for external staff covered by operational appropriations (former 'BA' lines).

Compatibility with the current multiannual financial framework
The proposal/initiative:
 — □ can be fully financed through redeployment within the relevant heading of the Multiannual Financial Framework (MFF).
 — □ requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation.
 — □ requires a revision of the MFF.

3.2.5. Third-party contributions

The proposal/initiative:

- \square does not provide for co-financing by third parties
- **■** provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	2026	2027	Total
Specify the co-financing body			
TOTAL appropriations co-financed	p.m.	p.m.	p.m.

3.3. Estimated impact on revenue

- — □ The proposal/initiative has no financial impact on revenue.
- ■ The proposal/initiative has the following financial impact:
 - □ on own resources
 - on other revenue

please indicate, if the revenue is assigned to expenditure lines \square

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative ¹	
		2026	2027
Item 6011 Item 6012	p.m	p.m.	p.m.
Item 6012			
Item 6031			

For assigned revenue, specify the budget expenditure line(s) affected.

01 03XX Appropriations accruing from contributions from third parties

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

Third countries may contribute to the programme through association agreements. The conditions determining the level of financial contribution will be laid down in association agreements with each country and shall ensure an automatic correction of any significant imbalance compared to the amount that entities established in the associated country receive through participation in the programme, taking into account the costs in managing the programme.

4. DIGITAL DIMENSIONS

4.1. Requirements of digital relevance

This Regulation does not include additional requirements of digital relevance. Provisions under Regulation (EU) 2021/695 apply and include requirements of digital relevance in terms of data collection, transmission and storage and exchanges of information.

4.2. Data

This Regulation does not include additional requirements of digital relevance for the collection, processing, generation, exchange or sharing of data. Provisions under Regulation (EU) 2021/695 apply.

4.3. Digital solutions

This Regulation does not include additional requirements of digital relevance that mandate

EN 22 EN

As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20 % for collection costs.

a digital solution. Provisions under Regulation (EU) 2021/695 apply.

4.4. Interoperability assessment

This Regulation does not include additional requirements of digital relevance that concern digital public services. Provisions under Regulation (EU) 2021/695 apply.

4.5. Measures to support digital implementation

This Regulation does not include additional requirements of digital relevance that need specific implementation measures. Provisions under Regulation (EU) 2021/695 apply.