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Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities

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1.   CONTEXT OF THE PROPOSAL

- **Reasons for and objectives of the proposal**

Access to clear, reliable and timely information about how the Union budget (hereinafter 'budget') is being used and what results are achieved thanks to its support is essential for transparency and accountability, while ensuring that every euro is spent effectively and efficiently. This enables European citizens to get better value for money, considering that the true value of the budget lies in the tangible impact it delivers on the ground. This data is also essential to inform decision-making, allowing to strengthen the link between the budget and the Union priorities.

While the 2021-2027 performance framework was modernised, there is scope for further improvements. The current system is based on a mosaic of programme-specific rules that are sometimes complex and inconsistent, which leads to administrative burden for Member States, implementing partners, and beneficiaries and limits the capacity to provide a more comprehensive overview about the performance of the budget.

First, rules to apply certain horizontal principles, such as the 'do no significant harm' (DNSH) and gender equality, are heterogeneous. Moreover, Regulation (EU, Euratom) 2024/2509 (the 'Financial Regulation') further introduced requirements that must be taken into account when designing the new performance framework. It mandates that all programmes and activities be implemented to achieve their set objectives, where feasible and appropriate in accordance with the relevant sector-specific rules, without doing significant harm to the environmental objectives ('DNSH' principle), respecting working and employment conditions and taking into account the principle of gender equality, and subject to the principles of economy, efficiency and effectiveness.

Certain key priorities transcend individual policy domains due to their cross-cutting nature and should be integrated across the whole of the budget. This involves embedding such policy goals into all phases of the policy cycle for the relevant programmes, including programming and implementation. This regulation also addresses the need to support certain horizontal policies.

Second, there are several ways to track budget expenditure and today there are more than 5 000 heterogeneous and non-aggregable indicators used to monitor the performance of the budget, as different programmes operate under different systems. This fragmentation creates significant administrative burdens for all stakeholders and makes it difficult for the Commission to aggregate data and provide a comprehensive overview of how funds are allocated and the performance of those funds at the level of the EU budget, thereby limiting the extent to which performance information can guide the implementation of the EU budget as well as the role it plays in informing the decision-making process.

The Financial Regulation also sets a number of requirements regarding the design and need for aggregation of performance indicators across EU budget programmes and requires transparency about the publication of data on beneficiaries and operations supported by the EU budget.

Third, there is scope to enhance transparency by bringing together under a single website data about the implementation and performance of the budget, as well as information about

funding opportunities under the budget (e.g. available calls for proposals for potential beneficiaries) which is currently scattered through several online portals. Providing a more straightforward access for potential beneficiaries to those funding opportunities, covering all management modes, will help maximise the impact of the budget and support, in particular, the competitiveness of the Union.

The post-2027 multiannual financial framework (MFF) offers a key opportunity to address these challenges. This initiative aims to establish a single enhanced framework for budget expenditure tracking and performance as from the post-2027 MFF in a manner which is simpler, more consistent and less burdensome than what is currently the case. This will lead to strengthening a results-driven approach, maximising the capacity to deliver on policy priorities and effectively assess the performance of the budget while providing greater transparency and accountability, and ensuring an alignment with the requirements of the Financial Regulation and reducing the administrative costs for Member States, implementing partners and beneficiaries.

The main objectives of the proposal can be summarised as follows:

- Making consistent the provisions to support horizontal principles across the EU budget (e.g. DNSH and gender equality), thereby reducing complexity for beneficiaries and increasing the coherence of EU action;

- Streamlining and harmonising the system to monitor EU spending and the performance of the budget, enabling to aggregate data across programmes, increasing transparency and reducing costs for stakeholders;

- Harmonising and rationalising the reporting of performance information and the provision of information about funding opportunities across the EU budget, increasing the transparency for stakeholders and facilitating access to EU funds for potential beneficiaries.

All those objectives must be implemented in line with the principles of economy, efficiency and effectiveness, and without undermining the achievement of the set objectives of the programme or activity, as provided by the Financial Regulation. They will lead to a reduction of administrative burden and costs affecting Union budget beneficiaries, Member States, partner countries, implementing partners and EU institutions by at least 25%, in line with the Competitiveness Compass commitment to reduce costs linked to administrative burdens.

This regulation also lays down common rules applicable across the budget on other topics, such as evaluation of programmes and activities, as well as rules on information, communication and visibility.

1. Harmonising provisions across the EU budget as regards horizontal principles

This Regulation proposes consistent provisions across EU budget programmes to apply horizontal principles such as DNSH and gender equality, where feasible and appropriate and in line with the principles of economy, efficiency and effectiveness, in accordance with the Financial Regulation.

The Regulation also supports the consistent implementation of the gender equality principle laid down in the Financial Regulation, ensuring that gender budgeting is strengthened for the next MFF by means of enhanced programming and monitoring rules. Gender equality is included as a specific objective for programmes for which gender equality is assessed as specifically relevant and appropriate. Moreover, specific gender equality provisions are

included into the design of programmes, for example by requiring Member States to demonstrate how their National and Regional Partnership Plans contribute to gender equality or by including this dimension in the evaluation procedure of calls for proposals for programmes under direct management where appropriate. This legal act codifies the gender tracking methodology based on a system of gender scores; and performance indicators will be disaggregated by gender where relevant, in line with the Financial Regulation. The single expenditure tracking and performance framework will also allow to measure the contribution of the budget towards gender equality in a more accurate way.

The Regulation will also support social policies across Union programmes through dedicated provisions aiming at ensuring that programmes and activities are implemented respecting working and employment conditions under applicable national law, Union law, International Labour Organization conventions and collective agreements, as well as to track the contribution of the budget towards social objectives.

2. Streamlining EU budget performance monitoring: single system to track expenditures and monitor the performance of the budget

The performance framework will be based on a single system to track expenditure and monitor the performance of the budget, composed of a harmonised list of intervention fields (i.e. types of activities) allowing to cover all activities supported by the budget. The system will enable to estimate the budget contribution to policies, such as climate mitigation, adaptation, biodiversity, and social, through percentage-based EU coefficients, based on a three-tier system, attributing either 0%, 40% or 100% to a certain intervention field.

Moreover, the Regulation includes a standardised set of performance indicators applicable to all EU budget programmes – output and result indicators – directly linked to the list of intervention fields. Both types of indicators are essential to assess programme performance: for a given intervention field (e.g. renovation of buildings for social housing), output indicators provide insight into what the programme directly finances and its immediate activities (e.g. m^2 renovated), while result indicators track the effects of these outputs (e.g. greenhouse gas emissions avoided). Regarding another example in the field of research, for the intervention field 'frontier research, training of researchers, and research infrastructures', the output indicator would be the number of supported researchers, while the result indicator would be the number of patents.

It will be possible to use those indicators for multiple purposes, such as assessing performance[1], in the context of financing not linked to costs[2] (e.g. Member States and third countries will define targets in their plans using the pre-defined output indicators), to monitor implementing partners in the context of shared management[3], or to support evaluations of programmes[4].

The single approach will reduce the overall number of performance indicators, and ensure alignment with the new requirements of the recast Financial Regulation requiring to aggregate performance indicators across programmes.

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[1]   Article 33 of the Financial Regulation
[2]   Article 125 of the Financial Regulation
[3]   Article 158 of the Financial Regulation
[4]   Article 34 of the Financial Regulation

3. Strengthening reporting on performance information and funding opportunities

The Regulation sets out harmonised requirements on performance reporting, consolidating all budget performance information into the single Annual Management Performance Report, rather than multiple programme-specific reports.

Performance information will be publicly accessible through a single online portal presenting a dashboard of what the EU budget achieves. The portal will also display data on beneficiaries and operations supported by the budget. The portal will also serve as a single-entry point providing information on available funding opportunities, improving transparency and access to information, in particular for project promoters and potential beneficiaries.

- **Consistency with existing policy provisions in the policy area**

The main legal provisions relevant in the field of budget expenditure tracking and performance are set out by the Financial Regulation, which the new performance regulation will complement by laying down provisions linked to horizontal principles regarding DNSH, working and employment conditions, gender equality, and performance monitoring.

This regulation is consistent with the Financial Regulation, which notably establishes that appropriations shall be used in accordance with the principle of sound financial management, which in turn consists of three principles: economy (the resources shall be made available in due time, in appropriate quantity and quality, and at the best price), efficiency (between the resources employed, the activities undertaken and the achievement of objectives) and effectiveness (which concerns the extent to which the objectives pursued are achieved through the activities undertaken)[5].

The Financial Regulation requires programmes and activities, where feasible and appropriate, to be implemented to achieve their set objectives without doing significant harm to environmental objectives (the 'do no significant harm principle') and while respecting working and employment conditions, in line with the principles of economy, effectiveness and efficiency.

Moreover, this framework is fully consistent with the rest of the MFF package, as it lays down elements which apply to the whole of the budget and complements programme-specific legal acts, which do not contain provisions on the elements covered by this regulation.

- **Consistency with other Union policies**

The proposed performance framework will enable increased consistency with EU policy objectives and principles, by putting forward a consistent approach regarding horizontal principles and policies and by establishing a stronger expenditure tracking and performance system that can better monitor how the budget supports Union policies. Moreover, this framework is without prejudice to any additional elements for monitoring and reporting, including relevant indicators, that the Commission may put in place for the purpose of measuring the impact of Union policies and actions more widely.

The proposal is also consistent with the Commission's commitment to achieve simplification through reduction of administrative and reporting burden.

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[5]   Article 33(1) of the Financial Regulation

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

The proposal is based on point (a) of Article 322(1) of the Treaty on the Functioning of the European Union (TFEU).

- **Subsidiarity (for non-exclusive competence)**

The adoption of EU general financial rules falls under the exclusive competence of the EU.

- **Proportionality**

The proposal is designed to enhance the rules for budget expenditure tracking and performance, by making them simpler, more consistent and less burdensome. The measures do not go beyond what is necessary to achieve these goals. On the contrary, this proposal has a strong simplification dimension. Moreover, the need for a proportionate approach has been taken into account in particular in relation to the provisions regarding the implementation for each management mode and the reporting requirements to be imposed on recipients of Union funding.

- **Choice of the instrument**

The most appropriate vehicle to operationalize the proposed performance framework is a single legal act i.e. a regulation providing a single set of rules for horizontal principles, monitoring and reporting provisions.

This performance regulation will gather in a single place the current performance provisions scattered across more than 50 programmes in the 2021-2027 period. The adoption of this single regulation is therefore expected to achieve significant simplification for Member States, implementing partners, partner countries, beneficiaries and EU institutions.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

The proposal was developed based on a number of mid-term evaluations relating to EU spending programmes, such as the ones regarding the Recovery and Resilience Facility (RRF) and InvestEU.

Those evaluations particularly highlighted the challenges faced by Member States, implementing partners and beneficiaries when implementing DNSH. Challenges highlighted include administrative burden, complicating access to funding, potential uncertainties and a lack of predictability which may negatively impact the competitiveness of key sectors supported by EU funds. Evaluations further highlighted that the management of indicators datasets generates administrative burden for EU institutions and beneficiaries. The proposed performance framework will enable to address such shortcomings.

- **Stakeholder consultations**

The Commission actively engaged the stakeholders in the process of the initiative and consulted them on the effectiveness of the performance framework of the 2021-2027 EU budget, both through:

- **dedicated consultations**, including a Citizens panel on the new European budget, Annual Budget Conference, Tour d'Europe;

- an **Open Public Consultation** running from 12 February to 7 May 2025, based on an online questionnaire addressing the various dimensions of performance of the EU budget. The questionnaire included 34 questions in total, focusing on the effectiveness of a number of performance-related tools, including specific questions on gender equality and of the DNSH principle, and existing monitoring tools such as indicators, as well as reports, dashboards and portals used to report performance information and inform potential beneficiaries about funding opportunities. In total 555 stakeholders submitted their feedback, from 26 Member States and 8 non-EU countries.

Stakeholders' feedback supports the problem definition of the impact assessment, in particular regarding challenges related to gender equality, implementation of the DNSH principle as well as monitoring through indicators. Stakeholders provided additional elements to the problem definition, in particular regarding the need for stakeholders' involvement in performance processes as well as emphasizing the need for capacity building. A number of recommendations were made in the context of the Citizens panel. The need to simplify EU budget-related procedures which currently generate significant administrative burden and costs was also a recurrent theme throughout the discussions and featured in the recommendations, as well as the need for transparency and accountability in spending EU funds.

- **Collection and use of expertise**

The preparation of the impact assessment and the draft regulation did not require consultant support, but the Commission based itself on a review of the available literature as documented in the impact assessment report, e.g. based on reports and documents by the European Parliament, by the OECD, European Institute for Gender Equality etc.

- **Impact assessment**

The proposal was supported by an impact assessment[6].

The impact assessment identifies three possible levels of harmonisation of performance provisions though a baseline scenario under which performance provisions would continue being set at programme level similar to the 2021-2027 period, an intermediary level of harmonization, and a higher level of harmonization of performance provisions across programmes. The impact assessment defines three policy options across three areas:

- Programming: baseline (programme-specific rules), activity-specific rules based on harmonised provisions across programmes (with calibrated harmonisation and differentiated operationalisation per management mode), and activity-specific rules based on fully harmonised provisions;

- Monitoring: baseline (programme-specific rules for defining tracking methodologies and performance indicators), single methodology to track expenditures through intervention fields and a limited set of common mandatory performance indicators (with flexibility to adopt additional programme-specific performance indicators), and single methodology for the EU budget to track expenditures through intervention

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fields and fully harmonised list of performance indicators across programmes (linked to intervention fields)

- – Reporting: baseline (programme-specific reporting requirements, dashboards and portals), single performance report and single portal on performance information and funding opportunities (with differentiated operationalisation of the single portal per management mode or sector), and single performance report and single portal on performance information and funding opportunities (with fully harmonised operationalisation across management modes).

- **Regulatory fitness and simplification**

While the proposed regulation does not correspond to a revision of existing legislation in a strict sense, the preferred policy option is fully in line with the REFIT objectives of simplification and reduction of red tape. The initiative is expected to result in a significant reduction of administrative burden and improved efficiency expected from the preferred combination of options, enabling to achieve a significant reduction of regulatory costs. The significant decrease in the number of performance indicators and the establishment of a single portal for performance information and funding opportunities significantly reduces administrative burdens for EU budget beneficiaries such as businesses – including SMEs – Member States, implementing partners and third countries, which directly addresses REFIT's objective of cutting red tape and lowering costs for stakeholders, thus improving access to EU funds. The proposed framework will have a particularly positive impact on SMEs, which operate with limited staff and can be disproportionately affected by the complexity of budget performance provisions, therefore increasing SMEs access to EU funds.

- **Fundamental rights**

The proposed Regulation includes dedicated provisions which will support gender equality across EU spending programmes. The proposal complies with the Charter of Fundamental Rights of the European Union and supports the objectives of the Union of Equality.

4. BUDGETARY IMPLICATIONS

Due to its horizontal nature, the proposed Regulation does not create new standalone budgetary commitments. Instead, its implementation will be supported through the budget allocated to Union programmes and administrative expenditure.

Overall, it is estimated that the proposed Regulation can be implemented on the basis of stable staffing levels for the Commission, compared to the 2021–2027 MFF. The Regulation introduces a number of simplification and streamlining measures that are expected to generate efficiency gains and administrative savings over time. These potential savings may arise in particular from the harmonisation of expenditure tracking and performance indicators through a single common list of intervention fields and indicators — reducing the total number of performance indicators from 5 000 to 700 approximately.

Further efficiencies are expected from the simplification of programme evaluations, with the replacement of mid-term evaluations by a streamlined implementation report, and from the consolidation of performance reporting into the Annual Management and Performance Report (AMPR). In addition, merging multiple dashboards and portals into a single portal (the Single Gateway) is expected to reduce the IT resources required for development and maintenance. The harmonisation of communication provisions across programmes will also reduce the resources needed to ensure the visibility of EU support.

However, the expected savings that will be achieved over time are likely to be offset by increased needs in other areas – notably those related to the implementation and maintenance of the new expenditure tracking and performance framework and the development, as well as ongoing operation, of the Single Gateway portal. Additionally, during the initial years, the Commission will need to continue reporting on the performance of the 2021–2027 MFF, which will require maintaining certain existing resources. To address these evolving needs, the Commission will redeploy staff and resources internally as necessary to meet operational needs.

5.   OTHER ELEMENTS

•   **Implementation plans and monitoring, evaluation and reporting arrangements**

The adequacy of the list of intervention fields and performance indicators – to be adopted as part of the Regulation – should be monitored by the Commission in order to assess any potential gaps or shortcomings. As a mitigation measure, the regulation will contain an empowerment for the Commission to adopt a delegated act enabling to revise the list, as relevant, during the phase of implementation of the post-2027 budget.

•   **Detailed explanation of the specific provisions of the proposal**

Chapter 1 – General provisions

The Regulation lays down both an expenditure tracking and a performance framework for the budget, including the rules for ensuring a single and streamlined approach to the application of the principles of 'do no significant harm' and gender equality referred to in Article 33(2), points (d) and (f) of Regulation (EU, Euratom) 2024/2509 respectively, where feasible and appropriate and in line with the principles of economy, efficiency and effectiveness provided in Article 33(1) of the same Regulation, as well as other horizontal principles. It also sets out rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility (Article 1).

Chapter 2 – Horizontal Principles

[DNSH (Article 5)]

The Regulation further lays down rules on social policies for the purpose of ensuring that programmes and activities shall be implemented respecting working and employment conditions under applicable laws, and that the contribution from the budget to social policies shall be monitored (Article 6).

Article 7 lays down rules for the purpose of implementing the principle of gender equality. The list of Union programmes with gender relevance is set out in Annex II, which the Commission is empowered to amend through a delegated act. The Regulation further lays down a gender equality methodology based on three categories of activities and corresponding gender equality scores, to be supported by technical guidance by the Commission.

Chapter 3 – Budget expenditure tracking and performance framework, monitoring reporting, evaluation and transparency

The Regulation establishes a budget expenditure tracking and performance framework mainly based on a single list of intervention fields, EU coefficients assigned to the intervention fields to determine their contribution to policies, and – output and result – performance indicators associated with each intervention field, set out in Annex I (Article 8). It further lays down rules for the purpose of monitoring the implementation of the programmes financed by the budget (Article 9), for the purpose of evaluations by the Commission (Article 10) and for the purpose of evaluations by the Member States in the context of programmes implemented under shared management (Article 11).

Article 12 establishes a publicly available website (the 'Single Gateway') with a view to displaying information on the financial implementation and performance of the budget, on recipients of funds financed from the budget as per Articles 38 and 142(1) of Regulation (EU, Euratom) 2024/2509, on operations with high potential that have received special distinctions or an emblem of excellence, on ongoing and upcoming calls for proposals and calls for tenders financed by the budget, and on advisory and business support services funded by the budget, while providing a channel for promoters to present operations to potential investors.

Chapter 4 – Implementation

Chapter 4 lays down rules for the purpose of performance monitoring, reporting and providing information on funding opportunities through plans by Member States (Article 14). The Regulation sets out the rules by which each Member State shall have a monitoring and reporting system to allow for monitoring of performance and the automated transmission of information on expenditure tracking and performance framework, including by assigning relevant intervention fields and performance indicators to each measure of the plan. The Regulation further lays down rules for the purpose of performance monitoring, reporting and providing information on funding opportunities through plans by third countries (Article 15).

Article 16 lays down rules for the purpose of implementation under direct management, such as by including gender equality among the criteria used for the evaluation of proposals, where feasible and appropriate, as well as by allowing for the assignment of at least one intervention field to respective areas of eligible activities in work programmes. Article 17 lays down rules for the purpose of implementation under indirect management, such as by ensuring that actions to be financed under indirect management by persons or entities implementing Union funds are compliant with the requirements of Article 33(2) points (d) to (f) of Regulation (EU, Euratom) 2024/2509.

Chapter 5 – Communication and final provisions

Article 18 lays down common rules regarding information, communication and visibility of Union support. The emblem of the Union shall be used in accordance with Annex III, which the Commission is empowered to amend through a delegated act. The Regulation further sets out rules regarding exercise of the delegation, empowering the Commission to adopt relevant delegated acts (Article 19), and regarding entry into force and application of the Regulation (Article 20).

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 322(1), point (a), thereof,

Having regard the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the Court of Auditors[7],

Acting in accordance with the ordinary legislative procedure[8],

Whereas:

(1)   This Regulation aims at laying down the elements for both an expenditure tracking and a performance framework applicable to the general budget of the Union (the 'budget') as part of the financial rules within the meaning of Article 322(1), point (a), of the Treaty on the Functioning of the European Union (TFEU). In particular, this Regulation should establish rules on the monitoring of budget spending, monitoring and reporting on the performance of Union programmes and activities, as well as rules for the evaluation of the programmes and activities. It also aims at setting out common rules to ensure a uniform application of the 'do no significant harm' and gender equality principles; as well as other common rules applicable across the budget such as those for establishing a single gateway, and rules on information, communication and visibility. The Commission may put in place additional elements for monitoring and reporting, including relevant indicators, for the purpose of measuring the impact of Union policies and actions more widely.

(2)   Expenditure tracking refers to the monitoring of how Union budget programmes are spent across categories of activities, to ensure transparency and accountability. The monitoring relies primarily on budgetary commitments, which is independent from the delivery model of the programmes and how the funds are disbursed to beneficiaries.

(3)   The performance framework of the budget refers to the rules aimed at monitoring the results achieved and is fundamental to ensuring that the budget is implemented in accordance with the principle of sound financial management, therefore respecting the principles of economy, efficiency and effectiveness as set out in Article 33(1) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council.

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[7]   […]
[8]   […]

(4)   In its communication on a Competitiveness Compass for the EU[9], the Commission sets targets aiming at achieving simplification, including reducing administrative burden by at least 25% for all companies and at least 35 % for small and medium enterprises. Therefore, a harmonised expenditure tracking and performance framework across Union programmes should be established to contribute to such simplification efforts by reducing the administrative costs associated to its implementation, for the Commission, Member States, third countries, implementing partners and beneficiaries. In order to deliver on this simplification objective, in particular, reporting obligations for beneficiaries should remain proportionate across all methods of budget implementation. This objective should be reflected in all relevant documents, such as work programmes and agreements. Moreover, the reporting by the Commission on the performance of the budget should also be streamlined and made easier.

(5)   [DNSH]

(6)   On 17 November 2017, the European Pillar of Social Rights was jointly proclaimed by the European Parliament, the Council and the Commission as a response to social challenges in Europe and to ensure no one is left behind. A system should be put in place to ensure a systematic and transparent monitoring of the contribution from the budget towards those social objectives. It is important in particular to promote social rights and fair working and labour conditions, in line with the European Pillar of Social Rights and in accordance with Article 9 TFEU and Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509, which lays down the requirement for programmes and activities to be implemented, where feasible and appropriate, respecting working and employment conditions under applicable national law, Union law, International Labour Organization conventions and collective agreements.

(7)   In line with Article 8 TFEU, the Union shall in all its activities aim to eliminate inequalities, and to promote equality, between men and women. Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509 therefore lays down the requirement for the implementation of programmes and activities to take into account the principle of gender equality in accordance with an appropriate gender mainstreaming methodology, where feasible and appropriate. This Regulation should therefore establish a single set of rules to implement the principle of gender equality consistently. In particular, this Regulation should set out the gender mainstreaming methodology, building on the methodology developed by the Commission under the 2021-2027 MFF and used for the first time for the financial year 2021, to measure expenditure contributing to gender equality through a system of scores based on the objectives pursued by activities supported under Union programmes. Further guidance should be provided by the Commission to ensure the consistent application of that principle. This Regulation should also specify which data collected in relation to performance indicators should be broken down by gender.

(8)   The EU Charter of Fundamental Rights prohibits discrimination on the grounds of disability and guarantees the right of persons with disabilities to independence, social and occupational integration, and participation in community life. Moreover, the Union is party to the UN Convention on the Rights of Persons with Disabilities, which requires to take into account the protection and promotion of the human rights of persons with disabilities in all policies and programmes. The budget should therefore ensure the effective promotion of the rights of persons with disabilities and their equal

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[9]   Communication on a Competitiveness Compass for the EU, COM(2025) 30 final.

opportunities as well as aim to remove their inequalities, where feasible and appropriate. In particular, programmes and activities should aim at ensuring accessibility for persons with disabilities in all infrastructure, products and services, including in the built environment, transport and information and communication also concerning information and communication technologies. They should also aim at supporting independent living and promoting the transition from residential or institutional care to family and community-based services and support.

(9)   In light of increasing risks linked to natural hazards, health emergencies, technological accidents, evolving security threats, and other disruptions, it is essential to enhance the Union's and Member States' capability to anticipate, prepare for, and respond to crises and disasters. Therefore, relevant programmes and activities should support reforms and investments that strengthen disaster risk and crisis management, invest in climate resilience, and enhance the resilience of vital societal functions, and build a more resilient, secure, and prepared societies, in line with the objectives of the EU Preparedness Union Strategy.

(10)   To ensure consistency, transparency, and accountability across Union programmes, allowing for a comprehensive and comparable assessment of their performance and effects, a harmonised system should be established to track budget expenditure, as well as to monitor, report and evaluate the implementation of the budget and contribute to measuring its overall performance. Building on existing approaches, in particular the approach for measuring contributions towards overarching policy priorities by using EU coefficients, this system should be based on common elements, namely a list of predefined categories used to classify activities supported by the budget ('intervention fields'), EU coefficients assigned to such intervention fields to determine their contribution to policies, and performance indicators, consisting of both output and result indicators, to monitor the effects of Union action on the ground. This system should not be understood as determining the eligibility of an intervention under the budget, which is based solely on the sector-specific rules. That system should be without prejudice to other monitoring and reporting rules that may be established to measure the impact of Union policies and actions more widely.

(11)   Recital (24) in Regulation (EU, Euratom) 2024/2509 refers to the need to track the Union budget spending contributing to gender equality, as well as on climate change mitigation and adaptation and the protection of biodiversity. Expenditures contributing to climate mitigation, climate change adaptation, and biodiversity should also be tracked to meet the reporting requirements of the United Nations Framework Convention on Climate Change and the Convention on Biological Diversity. A standardised system for classifying activities funded under the budget should facilitate the tracking of policies and the aggregation of the contribution from each activity or programme more efficiently.

(12)   The Commission has established EU climate coefficients to quantify the Union budget expenditure contributing to climate objectives, following an effect- and activity-based approach, and reflecting the objectives of the European Green Deal. Under that system[10], a coefficient of 100 % is assigned to activities expected to make a substantial contribution to climate change mitigation or adaptation objectives in line with Union climate goals, a coefficient of 40 % is assigned to activities expected to make a non-

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[10]   Commission Staff Working Document on Climate Mainstreaming Architecture in the 2021-2027 Multiannual Financial Framework, SWD(2022) 225 final.

marginal, positive contribution to climate change mitigation or adaptation objectives, and a coefficient of 0 % is assigned to activities expected to have a neutral impact on climate objectives. For a number of activities, EU climate coefficients reflect the technical screening criteria of the EU Taxonomy of sustainable activities.

(13) The tracking approach provided under this Regulation should enable the Commission to continue reporting on its Official Development Assistance to the Development Assistance Committee of the Organisation for Economic Co-operation and Development.

(14) Article 33(3) of Regulation (EU, Euratom) 2024/2509, as interpreted by recital (24) of that regulation, requires the monitoring of performance indicators which should be concise and proportionate, limited in number and not result in excessive administrative burden, while allowing for aggregation of data across programmes. This Regulation should set out the list of performance indicators, including output and result indicators, to be used solely for the purpose of monitoring and reporting on the performance of the budget, and for evaluating programmes. That is without prejudice to additional information that may be obtained through other monitoring and reporting rules to measure the impact of Union policies more widely.

(15) The Commission has developed a methodology to calculate the greenhouse gas emissions avoided in the context of its annual reporting on the impact of Next Generation EU green bonds, with the aim of assessing support to the transition to a low-carbon economy. It is necessary to continue developing appropriate methodologies to calculate greenhouse gas emissions avoided as a result indicator, based on the output indicators listed in this Regulation, in order to reduce the administrative burden of performance reporting, particularly for Member States.

(16) The system of intervention fields has been established to ensure comprehensive coverage of all types of activities financed by the EU budget. To this end, a set of intervention fields encompassing broad categories of activities has been defined. Pursuant to the principle of sound financial management and to enable meaningful reporting on performance of the budget, intervention fields should be assigned to activities supported by the budget in a manner that reflects the nature and objectives of these activities as specifically as possible. In cases where additional information becomes available during the implementation of budget support, in particular for measures implemented as financial instruments or budgetary guarantees, efforts should be made to assign a more specific intervention field, if available.

(17) In its communication on a Competitiveness Compass for the EU, the Commission sets targets aiming at achieving simplification, including reducing administrative burden by at least 25% for all companies and at least 35% for small and medium enterprises. Therefore, a harmonised performance framework across Union programmes should be established to contribute to such simplification efforts by reducing the administrative costs associated with performance requirements, for the Commission, Member States, third countries, implementing partners and beneficiaries. Moreover, the reporting by the Commission on the performance of the budget should also be streamlined and made easier.

(18) To ensure consistency, transparency, comparability and accountability across all programmes and activities under the budget, common rules should be provided in relation to their evaluation by the Commission, in line with Article 34(3) of Regulation (EU, Euratom) 2024/2509. In addition to a retrospective evaluation in accordance with that provision, in order to assess the progress made towards the achievement of their

objectives, the Commission should also publish a mid-term implementation report for each programme or activity. When carrying out evaluations, the Commission should aim at quantifying to the extent possible the contribution to Union policy objectives, GDP growth and employment rates in the EU, amongst others. To this end, the Commission should be able to supplement this regulation with provisions to evaluate the long-term impact of programmes or activities, including by defining impact or context indicators where relevant. Specific evaluation requirements should be designed for programmes implemented under shared management. Evaluations by Member States may also involve third countries, regarding support for cooperation activities between Member States and third countries. Evaluations should be conducted in a sufficiently timely manner to feed into the decision-making process, and could cover programmes, activities, or groups of activities.

(19) Accessing information about the budget should be made simpler and more efficient, to increase the transparency and accountability of the budget as well as to simplify the administrative burden for applicants and beneficiaries and ultimately improve the performance of the budget and strengthen Union action. A single dedicated publicly available website ('Single Gateway') should be set up to display information about budget implementation and performance, as well as information about funding opportunities. The Single Gateway should also integrate other functions, such as displaying data on beneficiaries and operations supported by the budget.

(20) The implementation of the provisions on gender equality, as well as the provisions on performance monitoring, reporting and funding opportunities, should be clarified for each method of implementation. It should, in particular, be taken into account that a part of the budget is to be implemented through plans prepared and submitted by Member States, setting out their agenda of reforms, investments and other interventions, and performance-based plans by third countries. Given the specific circumstances of third countries, further flexibility should be provided in the implementation of those rules. Agreements with each implementing partner should contain the relevant provisions to implement the different elements of this Regulation, including the application of the expenditure tracking and performance framework, taking into account the capacity of that implementing partner.

(21) Clear communication about support from the budget ensures that Union citizens and businesses know how funds are spent, increasing transparency, public awareness and engagement. Consistent rules regarding information, communication and visibility obligations should be laid down, in particular obligations for beneficiaries and implementing partners, and taking into account the specific circumstances under which the budget may be implemented.

(22) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of: amending the list of intervention fields and performance indicators set out in Annex I; amending the list of programmes relevant for gender equality in Annex II; amending Annex III on information, communication and visibility; amending or supplementing the provision on the Single Gateway as needed; and supplementing this regulation on the evaluation of programmes or activities. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the

same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

(23) This Regulation should enter into force on the twentieth day following that of its publication in the Official Journal of the European Union,

HAVE ADOPTED THIS REGULATION:

Chapter 1
General provisions

Article 1
Subject matter

This Regulation establishes both an expenditure tracking and a performance framework for the budget, including rules on the monitoring of budget spending, monitoring and reporting on the performance of Union programmes and activities, and rules for the evaluation of the programmes and activities.

It also establishes rules for ensuring a uniform application of the principles of 'do no significant harm' and gender equality referred to in Article 33(2), points (d) and (f) of Regulation (EU, Euratom) 2024/2509 respectively, where feasible and appropriate, in line with the principles of economy, efficiency and effectiveness as set out in Article 33(1) of that Regulation, as well as other horizontal principles regarding working and employment conditions and climate and biodiversity. It also establishes horizontal provisions applicable to all Union programmes, such as rules for establishing a Single Gateway referred to in Article 12, and rules on information, communication and visibility.

Article 2
Definitions

For the purposes of this Regulation, the following definitions apply:

(1) 'operation' means:

    (a) a project, contract, action or group of projects or actions implementing one or more activities;

    (b) in the context of financial instruments as defined in Article 2, point (30), of Regulation (EU, Euratom) 2024/2509, a contribution to a financial instrument and the subsequent financial support provided to final recipients by that financial instrument;

(2) 'activity' means the specific initiative undertaken to achieve an objective of a programme, which may correspond to a measure in plans drawn up by Member States or third countries;

(3) 'measure' means a reform, an investment or any other intervention included in plans drawn up by Member States or third countries, which may consist of one or more activities;

(4) 'plan' means the document laying down measures, either drawn up by Member States and approved by the Commission ('plans by Member States') or drawn up by

Union candidate countries and potential candidates and adopted by the Commission ('plan by third countries').

(5) 'intervention field' means a standardised and predefined category used to classify activities supported;

(6) 'target' means a pre-agreed quantitative value of an indicator that is intended to be achieved within a specified time period;

(7) 'output indicator' means a quantitative performance indicator that tracks what is directly produced or supported by the implementation of an activity;

(8) 'result indicator' means a quantitative performance indicator that tracks the effects of supported activities on the participants, entities or companies, targeted population or users of infrastructure;

(9) 'EU coefficients' refers to the three-tier system of coefficients (0%, 40%, 100%) which are applied to measure the contribution of each budget intervention towards policies;

Article 3
Objectives

This Regulation shall strengthen the design, monitoring and implementation of the Union's strategic priorities, reduce the administrative burden and increase transparency by:

(a) establishing a uniform system to track budget expenditure;

(b) establishing a uniform system across the budget to monitor, report on and evaluate the implementation of the budget and its programmes, and contribute to measuring its overall performance;

(c) harmonising and rationalising the reporting of performance information;

(d) harmonising the application of the principles of 'do no significant harm' and gender equality across the budget;

(e) establishing the arrangements for providing information about budgetary performance, available funding opportunities under the budget and other information of interest to the public related to the implementation of the budget.

Chapter 2
Horizontal principles

Article 4
Climate and biodiversity

1. The contribution from the budget to climate and biodiversity shall be monitored by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

2. [placeholder for climate spending]

Article 5
[placeholder for DNSH]

Article 6
Social policies

1. The contribution from the budget to social policies shall be monitored by means of the budget expenditure tracking and performance framework laid down in Article 8, including by means of EU coefficients.

2. Programmes and activities shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented to achieve their set objectives respecting working and employment conditions under applicable national law, Union law, ILO conventions and collective agreements in accordance with Article 33(2), point (e), of Regulation (EU, Euratom) 2024/2509.

Article 7
Gender equality

1. The programmes that shall aim at supporting gender equality in accordance with Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509 are specified in Annex II.

   All programmes shall pay particular attention to ensuring, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies such as boards and expert groups and monitoring committees.

2. For the purpose of the gender equality mainstreaming methodology referred to in Article 33(2), point (f), of Regulation (EU, Euratom) 2024/2509, activities of the budget shall fall into one of the following categories and corresponding gender equality scores:

   (a) activities with gender equality as a principal objective ('gender equality score 2');

   (b) activities with gender equality as an important and deliberate objective but not as its main objective ('gender equality score 1');

   (c) activities anticipated to have no substantial contribution to gender equality ('gender equality score 0').

   The activities referred to in the first subparagraph, points (a), (b) and (c), shall be defined by reference to the list of intervention fields referred to in Article 8 and set out in Annex I.

3. The Commission shall provide technical guidance on the methodology to determine the category and gender equality scores.

4. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend Annex II.

Chapter 3
Budget expenditure tracking and performance framework, monitoring reporting, evaluation and transparency

Article 8
Budget expenditure tracking and performance framework

1. The budget expenditure tracking and performance framework established by this Regulation shall be mainly based on the following elements:

    (a) a single list of intervention fields;

    (b) EU coefficients, assigned to the intervention fields to determine their contribution to policies;

    (c) for each intervention field, performance indicators consisting of both output and result indicators, designed pursuant to Article 33(3) of Regulation (EU, Euratom) 2024/2509;

    The elements referred to in the first subparagraph are set out in Annex I.

2. Activities financed by the budget shall be assigned an intervention field.

3. The Commission may detail further the definition of the performance indicators referred to in paragraph 1, the first subparagraph, point (c), and is empowered to adopt delegated acts in accordance with Article 19 to amend any elements of Annex I.

Article 9
Budget performance monitoring and reporting

1. The Commission shall monitor the implementation of the programmes financed by the budget, in all methods of implementation, to assess the progress made towards the achievement of their objectives in accordance with the performance indicators referred to in Article 8(1), point (c). Data shall be collected efficiently, effectively and in a timely manner. To that end, proportionate reporting requirements shall be imposed on recipients of Union funding. Data shall be collected regularly and stored electronically.

2. The Commission shall inform annually the European Parliament and the Council on the level of implementation of the programmes, as well as the progress in achieving programme objectives, in accordance with Article 41(3), first subparagraph, point (h) and Article 253(1), point (e) of Regulation (EU, Euratom) 2024/2509.

Article 10
Evaluations by the Commission

1. The Commission shall carry out evaluations in accordance with Article 34(3) of Regulation (EU, Euratom) 2024/2059 to examine the effectiveness, efficiency, relevance, coherence and Union added value of each programme or activity. That evaluation shall also cover the measures under Regulation (EU) No 1308/2013, in relation to the Common Agricultural Policy.

2. The Commission shall publish an implementation report for each programme or activity no later than four years after the start of its implementation.

3. The Commission shall carry out a retrospective evaluation to assess the performance of the programme or activity at the latest three years after the end of the programming period of each programme.

4. The Commission is empowered to adopt delegated acts to supplement this Regulation with provisions to evaluate the long-term impact of programmes or activities, including across several multiannual financial framework periods.

Article 11
Evaluations by the Member States

1. For programmes implemented under shared management, Member States shall carry out evaluations related to criteria such as effectiveness, efficiency, relevance and coherence, with the aim to improve the quality of the design and implementation of the measures. Evaluations may also cover other relevant criteria, such as inclusiveness, non-discrimination and visibility.

2. Member States shall carry out evaluations to assess the impact of measures implemented through programmes through quantitative techniques, including counterfactual approaches and experimental design, where appropriate, at the latest two years after the end of the programming period.

3. Member States shall carry out at least one interim evaluation covering the entirety of their plans by 31 March 2031.

4. Member States shall draw up an evaluation roadmap and shall submit it to the relevant monitoring Committee and the Commission no later than one year after the approval of their plans.

5. Member States shall entrust evaluations to functionally independent internal or external experts.

6. Member States shall ensure that the necessary procedures are set up to produce and collect the data necessary for evaluations.

7. All evaluations shall be published on the website referred to in Article 12.

Article 12
Transparency – Single Gateway

1. By [date], the Commission shall set up a dedicated publicly available website (the 'Single Gateway'), with several content sections, and with the following functions:

    (a) display the progress of the financial implementation and performance of the budget;

    (b) provide the information referred to in Article 38 and Article 142(1) of Regulation (EU, Euratom) 2024/2509;

    (c) provide information on operations financed by the budget and operations with high potential that have received special distinctions or an emblem of excellence, and are seeking alternative or additional funding;

    (d) provide information about ongoing and upcoming calls for expression of interest, calls for proposals and calls for tenders financed by the budget;

    (e) provide a channel for promoters to present operations to potential investors;

(f) provide centralised access to advisory and business support services funded by the budget.

2. With regard to the function referred to in paragraph 1, point (a), of this Article, the Single Gateway shall contain, as appropriate, information on the following elements:

(a) information on the activities financed by the budget, including on the progress of the financial implementation and performance, broken down by programme and by chapter of a plan by a Member State where relevant;

(b) information on aggregated performance broken down by programme and intervention field, using the relevant performance indicators referred to in Article 8(1), point (c), of this Regulation;

(c) information on contribution towards policies as referred to in Article 8(1), point (b), of this Regulation broken down by programme;

(d) operations financed by the budget;

(e) for activities implemented directly by the Commission, the level of subscription, in particular the number of proposals and per call for proposals, their average score, the share of proposals above and below quality thresholds;

(f) information referred to in Article 41(3), point (h) of Regulation (EU, Euratom) 2024/2509.

3. With regard to the function referred to in paragraph 1, point (d), of this Article, the Single Gateway shall contain, as appropriate, information on the following elements:

(a) the subject of the call, including a short description;

(b) geographical area covered by the call;

(c) type of eligible participants;

(d) total amount of support for the call and the currency;

(e) start and end date of the call;

(f) link to the online platform where the call will be published.

4. The Single Gateway shall be updated regularly.

5. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend or supplement this Article.

Chapter 4
Implementation

Article 13
Implementation through plans by Member States or third countries – gender equality

1. Each Member State or third country shall provide a gender equality assessment for each activity in their plans as follows:

(a) providing an explanation of how the activities in the plans are expected to contribute to gender equality;

(b)   assigning to each activity the appropriate gender score from those set out in Article 7(2), and providing adequate justification.

Moreover, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

2.   The assessment referred to in paragraph 1 shall be provided at the moment of the submission of the plans. If it is not possible to provide a gender equality assessment at that moment, the activity shall be deemed to have no substantial contribution to gender equality and therefore be assigned a score 0. The Member State or third country concerned may revise that score whenever they submit an amendment of their plans.

3.   The compliance with this Regulation of each plan or amendment submitted by a Member State or a third country shall be subject to an assessment in accordance with the relevant sector-specific rules.

Article 14
Implementation through plans by Member States – performance monitoring and reporting

1.   Each Member State shall have in place a monitoring and reporting system to allow for monitoring of performance and the automated transmission of the information based on the relevant elements of the expenditure tracking and performance framework referred to in Article 8(1). This system shall be interoperable and allow for an automatic electronic data exchange with the Single Gateway and the electronic data exchange system between the Member States and the Commission referred to in Annex XIII of the [National and regional partnership plans – SFC 2028].

2.   Each plan submitted by a Member State, and any amendment thereof, shall include for each measure a proposed assignment of at least one intervention field from Annex I and the following performance indicators as appropriate:

(a)   one output indicator defining the final milestone or target for that measure and selected from Annex I corresponding either to the relevant intervention field or, where appropriate, to a different intervention field; in duly justified cases and in agreement with the Commission an output indicator not included in Annex I can be defined;

(b)   one or more result indicators corresponding to the intervention field of the measure as provided under Annex I, if available.

No additional output indicators shall be defined other than the output indicator referred to in point (a);

Where 'greenhouse gas emissions avoided' is assigned as the result indicator, the Commission may require the Member State to assign a second result indicator, if available under the same intervention field.

Where the Member State has proposed an output indicator different from those in Annex I to define a final milestone or target for that measure, and where Annex I does not provide any result indicator corresponding to the intervention field of the measure, the Member State shall either assign one result indicator from the result indicators corresponding to other intervention fields provided in Annex I, or exceptionally assign a result indicator different from the result indicators provided in Annex I in agreement with the Commission.

3. Each plan shall also provide the baseline and an estimated target value for the result indicator assigned to each measure, including the expected year of achievement of that target value. For income support measures under the Common Agricultural Policy, such an estimated target value shall not be cumulative and shall correspond to the maximum value for the whole of the programming period.

The Member State may update this target during the mid-term revision or any amendment of the plan.

4. Member States shall make available to the Commission the information on the progress in the actual results of the measure against the target value of the result indicator assigned to that measure. That information shall be updated yearly by 15 February, until 2037.

Article 15
Implementation through plans by third countries – performance monitoring, reporting and funding opportunities

1. For each measure of a plan by third countries, the Commission shall assign at least one intervention field from Annex I and, to the extent possible, should ensure that, in their plans, third countries use the performance indicators referred to in Article 8 included in the performance framework. The Commission shall make observations or seek additional information if necessary. The third country concerned shall provide the requested additional information and shall revise the proposed indicators if requested to do so.

2. Plans shall contain appropriate provisions on reporting of performance data and the electronic transmission to the Commission of the underlying monitoring data.

Article 16
Implementation under direct management

1. When implementing the budget in accordance with Article 62(1), point (a), of Regulation (EU, Euratom) 2024/2509, the Commission shall ensure compliance with the requirements laid down in Article 33(2), points (d), (e) and (f) of that Regulation. In particular, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

2. When preparing the work programme within the meaning of Article 110 of Regulation (EU, Euratom) 2024/2509, the Commission shall define the areas of eligible activities in a manner that allows for the assignment of at least one intervention field to each respective area.

3. Reporting requirements imposed on beneficiaries of Union funds shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner.

Article 17
Implementation under indirect management

1. When assessing and agreeing on actions to be financed under indirect management by persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509 the Commission

shall ensure that those actions comply with the requirements laid down in Article 33(2), points (d), (e) and (f) of that Regulation.

2. Agreements signed between the Commission and persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c) of Regulation (EU, Euratom) 2024/2509 shall contain appropriate provisions on:

(a) reporting of performance data referred to in Article 158(7) of Regulation (EU, Euratom) 2024/2509 as part of the report referred to in Article 158(1), point (a), of that Regulation;

(b) transmitting electronically to the Commission information with relevant elements as referred to in Article 12(3) in relation to calls for expression of interest, calls for proposals and any act initiating procurement procedures, by the day of their publication.

(c) any other information deemed important by the Commission for the implementation of the programme.

3. Reporting requirements imposed on beneficiaries of Union funds shall be proportionate and shall aim to ensure that data for monitoring implementation and results are collected efficiently, effectively and in a timely manner.

Chapter 5
Communication and final provisions

Article 18
Information, communication and visibility

1. Beneficiaries, persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509, bodies implementing financial instruments under the plans, and advisory partners shall acknowledge the origin of those Union funds and ensure the visibility of the Union support, 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, and by providing that information through press or communication material, websites and other digital channels, events and outreach activities, and other communication and visibility actions. This obligation does not apply to the beneficiaries of area- and animal-based interventions under the Common Agricultural Policy.

2. Persons or entities implementing Union funds pursuant to Article 62(1), first subparagraph, point (c), of Regulation (EU, Euratom) 2024/2509 and bodies implementing financial instruments under the plans shall oblige their financial intermediaries to acknowledge the origin of those funds and ensure the visibility of the Union support by making that information clearly visible in the agreements signed with them. When the advisory partners select entities to provide advisory services, they shall ensure that these entities inform the beneficiaries of the advisory services that these have been funded by the Union and make this information clearly visible in the agreements signed with them.

3. To fulfil the obligation laid down in paragraphs 1 and 2, the emblem of the Union shall be used in accordance with Annex III and a funding statement that reads

'funded by the European Union' or 'co-funded by the European Union', or 'in partnership with the European Union' as appropriate shall be provided when carrying out information, communication and visibility actions. The Union emblem and funding statement shall, in particular, feature in press or communication material, websites and other digital supports.

For operations, other than financial instruments or budgetary guarantees, involving investment in tangible assets, the total cost of which exceeds [EUR 100 000], durable plaques or billboards clearly visible to the public that present the emblem of the Union referred to in the first subparagraph shall be displayed, as soon as the physical implementation starts or purchased equipment is installed.

4. The Commission shall implement information, visibility and communication actions and campaigns relating to the Union's policies, priorities, actions and results directed towards multiple audiences, including the media and the public. Financial resources allocated to the budget programmes and instruments shall also contribute to the corporate communication of the political priorities of the Union.

5. Member States shall ensure the publication of information in accordance with the requirements established in this Article, except where Union law or national law excludes such publication for reasons of security, public order or criminal investigations. Publication of personal data shall comply with the rules on the protection of personal data as laid down in Regulation (EU) 2016/679.

6. Member States shall appoint a communication coordinator who shall be responsible for the overall information, communication and transparency actions in relation to the support received from the budget implemented within its territory, ensuring coordination with relevant managing authorities and liaising with the Commission and its representations, European Parliament Liaison Offices in the Member States, as well as Europe Direct Information Centres and other relevant networks, education and research organisations and other relevant partners.

7. In the case of implementation through plans by third countries, a communication and visibility plan for the local audiences of the beneficiaries will need to be submitted in the Plans.

8. Where security considerations may make it preferable or necessary to limit communication and visibility actions in certain third countries or parts thereof, the target audience and the visibility tools, products and channels to be used in promoting a given action shall be determined on a case-by-case basis, in consultation and agreement with the Commission.

9. The Commission is empowered to adopt delegated acts in accordance with Article 19 to amend Annex III.

Article 19
Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Articles 7, 8, 10, 12 and 18 shall be conferred on the Commission for an indeterminate period of time from […].

3. The delegations of power referred to in Articles 7, 8, 10, 12 and 18 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall

put an end to the delegation of the power specified in that decision. It shall take effect on the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4.   Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5.   As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6.   A delegated act adopted pursuant to Articles 7, 8, 10, 12 and 18 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of one month of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by one month at the initiative of the European Parliament or of the Council.

Article 20
Entry into force and application

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

It shall apply from [1 January 2028].

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament
The President

For the Council
The President

EUROPEAN
COMMISSION

Brussels, XXX
[…](2025) XXX draft

ANNEX 1

ANNEX

to the Proposal for a

Regulation of the European Parliament and of the Council

establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities

EN EN

CCA: climate change adaptation

CCM: climate change mitigation

BIO: biodiversity

Policy area (level 1)	Policy area (level 2)	#	Intervention field	CCM	CCA	BIO	Social	Output indicator	Result indicator
Agriculture and fisheries	Agriculture	1	**Targeted support to farmers income**	40%	40%	40%	40%	• Number of hectares; • Number of farmers; • Number of smallholders in third countries	• Share of agricultural area under environmental stewardship and protective practices; • Percentage of additional income support per hectare for farms below average farm size; • New young farmers and other new entrants in agriculture supported; • Other beneficiaries - by target group (women, smaller farms, farms in specific areas, other group of farms) • GHG emissions avoided and removals in CO_2 eq. • Increase or protection of soil organic content
Agriculture and fisheries	Agriculture	2	**Digitalisation of farms**	0%	0%	0%	100%	• Number of ICT solutions • Number of operations	• Share of farms enhancing digitalisation and use of digital tools
Agriculture and fisheries	Agriculture	3	**Support to farmers producing cotton**	0%	0%	0%	40%	• Number of hectares; • Number of smallholders in third countries	• Percentage of additional income support per hectare for eligible farms - by sector
Agriculture and fisheries	Agriculture	4	**Support income of farmers in areas with other natural constraints**	40%	40%	40%	100%		• Percentage of additional income support per hectare per hectare in areas facing natural constraints
Agriculture and fisheries	Agriculture	5	**Support income of farmers in mountain areas**	40%	40%	100%	100%		• Percentage of additional income support per hectare per hectare in areas facing natural constraints
Agriculture and fisheries	Agriculture	6	**Support to farmers in sectors in need, protein crops and their mixture with grass**	100%	40%	40%	100%		• Percentage of additional income support per hectare for eligible farms - by sector
Agriculture and fisheries	Agriculture	7	**Support to farmers in sectors in need, grasses and other herbaceous forage**	100%	40%	40%	100%		• Percentage of additional income support per hectare for eligible farms - by sector
Agriculture and fisheries	Agriculture	8	**Support to farmers in sectors in need - other sectors**	0%	0%	0%	100%	• Number of hectares • Number of beehives • Number of silkworms' boxes • Number of smallholders in third countries	• Percentage of additional income support per hectare for eligible farms - by sector
Agriculture and fisheries	Agriculture	9	**Support to farmers in sectors in need, ruminants' livestock sectors**	0%	40%	40%	100%	• Number of Livestock Units • Number of smallholders in third countries	• Percentage of additional income support per hectare for eligible farms - by sector

EN 1 **EN**

Agriculture and fisheries	Agriculture	10	**Support for environment and climate transition**	100%	100%	100%	40%	• Number of farmers • Number of smallholders in third countries	• GHG emissions avoided and removals in CO_2 eq. • Ammonia emissions reduction • Increase or protection of soil organic content • Share of agricultural area supported for organic farming, by category: conversion • Share of agricultural area supported to provide environmental-climate benefits to: water quality, water quantity, biodiversity, nutrient management, pesticides reduction, climate adaptation • Share of beehives supported • Share of farms enhancing digitalisation and use of digital tools
Agriculture and fisheries	Agriculture	11	**Green investments - Others**	40%	40%	40%	0%	• Number of operations • Number of funding agreements • Number of smallholders in third countries	• Installed capacity of renewable energy (MW) • Share of farms receiving investment support contributing to climate change mitigation and adaptation • Share of farms receiving investment support related to natural resources • Share of farms receiving investment support related to nature and biodiversity • GHG emissions avoided and removals in CO_2 eq. • Ammonia emissions reduction • Share of farms enhancing digitalisation and use of digital tools • Total green investment in the forestry sector • Number of supported green investments in rural businesses, other than farms and forest holders
Agriculture and fisheries	Agriculture	12	**Investments in basic services and small infrastructure in rural areas**	0%	0%	0%	0%	• Number of operations • Number of funding agreements • Number of smallholders in third countries	• Share of rural population benefitting from investment support in basic services and infrastructure in rural areas
Agriculture and fisheries	Agriculture	13	**Investments in agriculture and forestry (other than green or to improve animal health, biosecurity and animal welfare)**	0%	0%	0%	0%	• Number of operations • Number of small farmers • Number of funding agreements • Number of smallholders in third countries	• Share of farms receiving support to increase economic performance, including to improve resource efficiency and to diversify household income • Jobs created • Share of farms enhancing digitalisation and use of digital tools • Installed capacity of renewable energy (MW) • GHG emissions avoided and removals in CO_2 eq. • Ammonia emissions reduction
Agriculture and fisheries	Agriculture	14	**Investments and commitments to improve animal health, biosecurity and animal welfare**	0%	0%	0%	0%	• Number of operations • Number of Livestock Units • Number of funding agreements • Number of smallholders in third countries	• Share of Livestock Units covered by supported actions to improve animal health and biosecurity by species • Share of Livestock Units covered by supported actions to improve animal welfare by species

Agriculture and fisheries	Agriculture	15	**Agroforestry systems**	40%	100%	100%	0%	• Number of investment support operations for establishment of agroforestry systems • Number of smallholders in third countries	• Share of investments by category of forest investments (number of operations and expenditure); • Number of hectares of land under agroforestry with CAP support; • Number of farms/SMEs sharing additional data with public authorities
Agriculture and fisheries	Agriculture	16	**Alternative development in third countries to reduce illicit drug cultivation**	0%	0%	0%	0%	• Number of smallholders in third countries	
Agriculture and fisheries	Agriculture	17	**Participation in and promotion of recognised quality schemes by the Union and the Member States**	0%	0%	0%	0%	• Number of beneficiaries • Number of operations	• Quality schemes for EU agri-food products supported - by category (EU, national, voluntary certification)
Agriculture and fisheries	Agriculture	18	**Crisis payments to farmers, including to restore the production potential**	0%	0%	0%	100%	• Number of farmers • Number of other beneficiaries • Number of operations • Number of smallholders in third countries	• Share of farms with supported crisis payments and restoration measures
Agriculture and fisheries	Agriculture	19	**Support to risk management measures**	0%	0%	0%	0%	• Number of farmers • Number of funds • Number of other beneficiaries • Number of funding agreements • Number of smallholders in third countries	• Share of farms with supported
Agriculture and fisheries	Agriculture	20	**Promote generational renewal of farmers**	0%	0%	0%	100%	• Number of farmers • Number of cooperation projects • Number of funding agreements • Number of smallholders in third countries	• New young farmers and other new entrants in agriculture supported – by gender
Agriculture and fisheries	Agriculture	21	**Promotion of EU agricultural products**	0%	0%	0%	0%	• Volume of EU contribution	• Number of selected promotion programmes to be implemented on the internal market per year; • Number of selected promotion programmes to be implemented in third countries; • Number of promotion actions
Agriculture and fisheries	Agriculture	22	**Support for environment and climate practices**	100%	100%	100%	40%	• Number of ha • Number of Livestock Units • Number of beehives • Number of operations • Number of smallholders in third countries	• GHG emissions avoided and removals in CO2 eq. • Ammonia emissions reduction • Increase or protection of soil organic content • Share of agricultural area supported for organic farming, by category: conversion or maintenance • Share of agricultural area supported to provide environmental-climate benefits to: water quality, water quantity, biodiversity, nutrient management, pesticides reduction, climate adaptation • Share of beehives supported • Share of forest land under supported forest-environmental and climate voluntary commitments

									• Share of farms enhancing digitalisation and use of digital tools
Agriculture and fisheries	Agriculture	23	**Enhance access to innovation in agriculture**	0%	0%	0%	0%	• Number of preparatory projects • Number of implemented projects • Number of smallholders in third countries	
Agriculture and fisheries	Agriculture	24	**Farm sustainability data network (incl. Measures to enhance voluntary provision of data from farmers)**	0%	0%	0%	0%	• Number of duly completed farm returns	• Share of EU farms, utilised agricultural areas, Standard output and Labour force represented
Agriculture and fisheries	Agriculture	25	**Support to agricultural sectors implemented by producer organisations**	0%	0%	0%	0%	• Number of operational programmes • Number of funding agreements	• Share of farms in recognised producer organisations with operational programmes per sector • Number of persons advised or trained • Share of farms enhancing digitalisation and use of digital tools • Installed capacity of renewable energy (MW)
Agriculture and fisheries	Agriculture	26	**Support for beekeeping**	0%	0%	100%	0%	• Number of actions • Number of beehives • Number of beneficiaries • Number of funding agreements • Number of smallholders in third countries	• Share of beehives supported
Agriculture and fisheries	Agriculture	27	**Agricultural advisory services**	0%	0%	0%	0%	• Number of operations • Number of services set-up • Number of smallholders in third countries	• Number of persons advised or trained Number of farm advisors trained
Agriculture and fisheries	Agriculture	28	**Farm replacement services**	0%	0%	0%	0%	• Number of operations • Number of services set-up • Number of smallholders in third countries	
Agriculture and fisheries	Agriculture	29	**Support to the setting-up of producer organisations**	0%	0%	0%	0%	• Number of Producer Organisations/Producer Groups/Interbranch organisations	
Agriculture and fisheries	Agriculture	30	**Support to the wine sector**	0%	0%	0%	0%	• Number of operations • Number of ha • Number of beneficiaries • Number of hectolitres • Number of funding agreements • Number of smallholders in third countries	• Share of farms with vineyards receiving support to the wine sector • Number of persons advised or trained • Share of farms enhancing digitalisation and use of digital tools • Installed capacity of renewable energy (MW)
Agriculture and fisheries	Agriculture	31	**Support for the distribution of agricultural products to schools (EU School scheme)**	0%	0%	0%	100%	• Quantities of products supplied (tonnes) – by organic/others	• Number of children benefitting; • Share of children benefitting of the EU school scheme (within the target group)
Agriculture and fisheries	Agriculture	32	**Outermost regions and Aegean islands – Support to local agricultural production**	40%	40%	40%	0%	• Number of hectares; • Number of Livestock Units; • Number of beneficiaries	• Level of coverage of the local needs by certain significant products produced locally in EU outermost regions and in Smaller Aegean Islands

Agriculture and fisheries	Agriculture	33	**Outermost regions and Aegean islands: compensation of additional costs due to accessibility deficit and territorial fragmentation**	0%	0%	0%	0%	• Number of operators	• Tonnes and value of agricultural products purchased to outermost regions and Aegean islands – by sector
Agriculture and fisheries	Fisheries, aquaculture and ocean	34	**Advisory Councils**	40%	40%	40%	0%	• Number of advisory councils	• Number of recommendations received
Agriculture and fisheries	Fisheries, aquaculture and ocean	35	**Compensation for unexpected – external/environmental/climate/ public health/market events**	0%	40%	0%	100%	• Number of operations	• Number of jobs maintained – by gender; • Number of businesses maintained
Agriculture and fisheries	Fisheries, aquaculture and ocean	36	**Control and enforcement**	40%	0%	100%	0%	• Number of SMEs supported; • Investments in safety equipment and working conditions; • Number of smallholders in third countries reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land – by gender	• Number of control means installed or improved
Agriculture and fisheries	Fisheries, aquaculture and ocean	37	**Data collection, support to marine observation, analysis and knowledge**	100%	100%	40%	0%	• Number of operations	• Number of services provided; EMODnet: • Number of unique visitors per month
Agriculture and fisheries	Fisheries, aquaculture and ocean	38	**Integrated maritime policy, including maritime security and surveillance, and maritime regional cooperation and sea basin strategies**	40%	40%	40%	0%	• Number of operations	• Number of blue economy projects at sea basin level; Ocean Literacy: Number of members in the EU4Ocean coalition; Blue Economy Observatory: Number of unique visitors per month
Agriculture and fisheries	Fisheries, aquaculture and ocean	39	**Ocean governance**	40%	40%	40%	0%	• Number of ocean dialogues and international processes (under UNCLOS)	
Agriculture and fisheries	Fisheries, aquaculture and ocean	40	**Investments in blue economy, including smart specialisation**	40%	40%	40%	0%	• Number of operations	• Investments induced (EUR); • Number of jobs sustained or created in enterprises supported – by gender; • Number of businesses created; • Number of S3 partnerships created
Agriculture and fisheries	Fisheries, aquaculture and ocean	41	**Permanent cessation of fishing activities**	100%	100%	100%	100%	• Number of persons or vessels benefitting; • Number of vessels scrapped; • Number of smallholders in third countries reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land – by gender	• Capacity of vessels withdrawn (GT and kW); • Area of ecosystem protected or restored (km2)

Agriculture and fisheries	Fisheries, aquaculture and ocean	42	**Scientific advice, data collection and market intelligence**	40%	40%	100%	0%	• Usage of data and information platforms, research into specific maritime and fisheries – related issues (number of users)	• Number of data calls launched; • Number of fish stocks for which advice is provided; • Number of items on agenda of STECF plenary meetings; • Number of grants allocated for improvement of the scientific advice on bi-annual frequency; • EUMOFA: Number of unique visitors to per month
Agriculture and fisheries	Fisheries, aquaculture and ocean	43	**Support to climate adaptation in fisheries, aquaculture and blue economy sectors**	40%	100%	40%	0%	• Number of actions contributing to climate adaptation	
Agriculture and fisheries	Fisheries, aquaculture and ocean	44	**Support to create and maintain attractive fishery, aquaculture and processing sectors**	40%	40%	40%	0%	• Number of operations	• Number of persons trained – by gender; • Number of start-ups supported; • Number of loans/loan guarantees provided; • Number of jobs created or maintained – by gender; • Innovations developed (number of new products, services, processes, business models or methods)
Agriculture and fisheries	Fisheries, aquaculture and ocean	45	**Support to development and transition of coastal communities**	40%	40%	0%	0%	• Number of operations	• Coastal areas supported (km); • Number of SMEs supported in diversification activities; • Number of people trained/reskilled – by gender; • Number of local and regional authorities supported (e.g. in local transition strategies)
Agriculture and fisheries	Fisheries, aquaculture and ocean	46	**Support to energy transition in maritime, fisheries and aquaculture**	100%	40%	40%	0%	• Number of operations	• MWh of energy saved; • MWh of renewable energy production capacity added;
Agriculture and fisheries	Fisheries, aquaculture and ocean	47	**Support to sustainable fisheries and aquaculture practices**	40%	40%	100%	0%	• Number of actions contributing to a good environmental status, including nature restoration, conservation, protection of ecosystems, biodiversity, animal health and welfare.	• Area (km^2) addressed by operations
Agriculture and fisheries	Fisheries, aquaculture and ocean	48	**Temporary cessation of fishing activities**	40%	40%	100%	100%	• Number of persons or vessels benefitting; • Number of vessels scrapped; • Number of smallholders in third countries reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land – by gender	• Capacity of vessels withdrawn (GT and kW); • Area (km^2) of ecosystems protected or restored
Agriculture and fisheries	Fisheries, aquaculture and ocean	49	**International Agreements with Fisheries Organisations**	0%	0%	0%	0%	• Number of agreements	• Number of fishing possibilities for EU vessels; • Number of conservation measures based on scientific advice
Agriculture and fisheries	Fisheries, aquaculture and ocean	50	**Promotion and marketing of sustainable aquaculture and fisheries products and market stability and transparency**	0%	0%	0%	0%	• Number of operations	• Number of entities benefitting from promotion and information activities; • Number of CMO professional organisations (PO, APOs, IBOs);

									• Share of production put on the market by CMO professional organisations
Agriculture and fisheries	Fisheries, aquaculture and ocean	51	**Sustainable Fisheries Partnership Agreements (SFPAs)**	0%	0%	100%	0%	• Number of agreements	• Number of fishing possibilities for EU vessels; Number of fisheries sectoral support actions supported
Agriculture and fisheries	Food and feed	52	**Animal and plant health**	0%	0%	0%	0%	• Number of veterinary programmes; • Number of approved phytosanitary programmes; • Number of emergency measures, of which veterinary/phytosanitary	• Number of successfully implemented national programmes
Agriculture and fisheries	Food and feed	53	**Investments and commitments to improve animal health and biosecurity**	0%	0%	0%	0%	• Number of farms/SMEs supported – by gender; • Number of livestock units/animals covered by supported actions by specie; • Number of smallholders in third countries reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land – by gender	
Agriculture and fisheries	Food and feed	54	**Safe and sustainable food production**	0%	0%	0%	0%	• Number of professionals trained on antimicrobial resistance; • Number of stakeholders supported to reduce food losses and waste	
Agriculture and fisheries	Reforms	55	**Agriculture, Fisheries and Food and feed policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Business support	Business development	56	**Support to innovation and advanced support services for**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium	• Number of jobs sustained or created in enterprises supported – by gender

			SMEs – Processes, Ecosystems, and Strategic Development (including management, marketing and design services)						
Business support	Business development	57	**Responsible business conduct and corporate sustainability**	0%	0%	0%	100%	• Number of actions funded on corporate sustainability; • Number of actions funded on responsible business conduct.	
Business support	Business development	58	**Business development (excl. infrastructures, digitalisation and technology investments)**	0%	0%	0%	0%		• Number of jobs sustained or created in enterprises supported – by gender
Business support	Business development	59	**Business infrastructure (including industrial parks and sites)**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender
Business support	Business development	60	**Digitalisation of businesses**	0%	0%	0%	0%		• Number of private users of the European Digital Innovation Hubs– by business size, sector and technology
Business support	Business development	61	**Extraction and processing of critical raw materials**	40%	0%	0%	0%	• Tonnes of critical raw material extracted; • Tonnes of critical raw material processed	• Number of jobs sustained or created in enterprises supported – by gender
Business support	Business development	62	**Support to industries (textiles, chemicals, fertiliser plants, cement/lime/plaster, basic metals) in third countries**	0%	0%	0%	0%		
Business support	Decarbonisation	63	**Decarbonisation in energy-intensive industries**	100%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • GHG emission reductions (tCO$_2$e); • Pollutant reduction (PM2.5 and NO$_x$) in tonnes
Business support	Decarbonisation	64	**Decarbonisation of other industries**	100%	0%	0%	0%		• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • GHG emission reductions (tCO$_2$e); • Pollutant reduction (PM2.5 and NO$_x$) in tonnes
Business support	Outermost regions	65	**Compensation of any additional costs due to accessibility deficit and territorial fragmentation**	0%	0%	0%	0%	• Number of farms/SMEs supported	• Number of jobs sustained or created in enterprises supported – by gender
Business support	Outermost regions	66	**Specific actions to compensate additional costs due to size market factors**	0%	0%	0%	0%	• Number of enterprises supported (of which: micro, small, medium, large); • Public institutions supported to develop services, products and processes	• Number of jobs sustained or created in enterprises supported – by gender
Business support	Reforms	67	**Business environment policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised;	

			(including SME policies and industrial policies)					• Stakeholder consultation finalised;	
Business support	Reforms	68	**Access to finance and growth financing**	0%	0%	0%	0%	• Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Business support	Technology investments	69	**Manufacturing – new emerging priorities**	0%	0%	0%	0%	• Number of enterprises supported (of which: micro, small & medium, large); • High-growth enterprises supported	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	70	**Manufacturing of batteries/storage**	100%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender; • GHG emission reductions (tCO_2e); • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	71	**Biotechnologies, including medicines – availability and manufacturing**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large; • Number of medical products placed on the market – by medical devices and in vitro diagnostic devices	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	72	**Manufacturing of circular economy technology**	0%	0%	0%	0%		• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	73	**Manufacturing of clean technologies**	100%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	74	**Manufacturing of clean transport technologies**	100%	0%	0%	0%		• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	75	**Manufacturing of deep and digital technologies**	0%	0%	0%	0%		• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)

Business support	Technology investments	76	**Manufacturing of electrolyser**	100%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large; • Electrolyser capacity produced	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Business support	Technology investments	77	**Manufacturing of renewable energy technology**	100%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • Increased capacity (output per year)
Culture, tourism and media	Culture and creative sectors	78	**Creative and arts activities and cultural services**	0%	0%	0%	0%	• Number of specific projects supported (such as theatre productions, filmmaking, cultural events, etc.) of which European cultural works; • Number of artists and cultural professionals supported disaggregated by EU/non-EU – by gender; • Organisations supported that engage in cross-border artistic and cultural cooperation disaggregated by organisations engaged to support the creation of European works/others; • Number of transnational cooperations/partnerships supported.	• Number of people accessing European cultural and creative works – by gender; • Number of people accessing cultural and creative works; • Number of jobs sustained or created in enterprises supported
Culture, tourism and media	Culture and creative sectors	79	**Physical regeneration and security of public spaces**	0%	0%	0%	0%	• Open space created or rehabilitated in urban areas (m²)	• Number of annual users
Culture, tourism and media	Media	80	**Media freedom and pluralism, media viability, and access to news content**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender
Culture, tourism and media	Media	81	**Enhance detection and countering of disinformation and media literacy**	0%	0%	0%	0%	• Number of projects	
Culture, tourism and media	Media	82	**Media and entertainment: support creation, production, distribution of content and broadcasting.**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	
Culture, tourism and media	Reforms	83	**Culture, tourism and media reforms**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised;	

								• Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Culture, tourism and media	Tourism	84	**Protection, development and promotion of cultural heritage and tourism services (excluding infrastructures)**	0%	0%	0%	40%	• Number of sites supported, including by digital means; • capacity building of cultural actors and operators; • Number of promotion activities of cultural heritage values as well as targeting audience engagement	• Number of visitors and people reached (including digital audience); • Number of jobs sustained or created in supported entities – by gender; • Number of partnerships created among sites
Culture, tourism and media	Tourism	85	**Tourism financial support**	0%	0%	0%	40%	• Number of hospitality tourism sector businesses supported, incl. hospitality businesses, tour operators, travel agencies; • Number of Destination Management Organisations supported in investing in public tourism assets and services or investing in promotion activities; • Number of tourism staff and students supported in upskilling/reskilling	• Number of visitors and people reached (including digital audience); • Number of jobs sustained or created in supported entities – by gender
Culture, tourism and media	Tourism	86	**Tourism financial support for sustainable tourism activities**	40%	40%	40%	40%	• Number of Destination Management Organisations supported in investing in public tourism assets and services, implementing actions aimed at balanced and sustainable development or investing climate resilience and adaptation;	• Number of visitors and people reached (including digital audience); • Number of jobs sustained or created in supported entities – by gender
Digital technologies and infrastructures	Connectivity	87	**3C networks – Fixed and mobile high-capacity networks (including FTTP, 5G, 6G)**	0%	0%	0%	0%	• Number of 5G networks deployed; • Number of 6G networks deployed; • Number of enabled 5G-based use cases; • Number of new edge nodes deployed	• Number of additional premises with internet access provided via very high – capacity networks – by dwellings and enterprises
Digital technologies and infrastructures	Connectivity	88	**Digital backbone Networks, including subsea cable networks (excl. satellites)**	0%	0%	0%	0%	• Total length of (newly) deployed submarine/terrestrial cables, in km;	

Digital technologies and infrastructures	Digital capacities and advanced technologies							• Total length of upgraded submarine/terrestrial cables, in km; • Total additional capacity created, in number of fibre-pairs; • Total additional capacity created, in Tbps; • Number of quantum interconnections; • Number of optical ground stations deployed	
Digital technologies and infrastructures	Digital capacities and advanced technologies	89	**AI, data and robotics – deployment and scale-up**	0%	0%	0%	0%	• Amount co-invested in a 'Testing and experimentation facility'; • Number of European Data Spaces supported; • Number of European Digital Hubs supported; • Number of enterprises supported – by micro, small & medium, large	• Number of entities using 'Testing and experimentation facilities' services; • Number of users of new and upgraded digital services, products and processes
Digital technologies and infrastructures	Digital capacities and advanced technologies	90	**Cloud edge – deployment and scale-up**	0%	0%	0%	0%	• Amount co-invested in a 'Testing and experimentation facility' (in EUR); • Number of European Data Spaces supported; • Number of European Digital Innovation Hubs Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in enterprises supported – by gender
Digital technologies and infrastructures	Digital capacities and advanced technologies	91	**Cybersecurity – deployment and scale-up**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large; • Number of public organisations supported	• Number of entities using cybersecurity facilities
Digital technologies and infrastructures	Digital capacities and advanced technologies	92	**HPC and Quantum – deployment and scale-up**	0%	0%	0%	0%	• Number of High-Performance Computers and quantum computers procured; • Number of enterprises supported – by micro, small & medium, large; • Number of public organisations supported	• Number of entities using HPC and/or quantum computers
Digital technologies and infrastructures	Digital capacities and advanced technologies	93	**Semiconductors, photonics and quantum chips – Manufacture and deployment**	0%	0%	0%	0%	• Number of enterprises supported – by micro, small & medium, large	
Digital technologies and infrastructures	Digital capacities and advanced technologies	94	**Software engineering technologies and Open Internet Stack**	0%	0%	0%	0%	• Number of Digital Commons incubated; • Number of Open Stack components reaching maturity and catalogued	

Digital technologies and infrastructures	Digital capacities and advanced technologies	95	**Virtual worlds and web 4.0 – deployment**	0%	0%	0%	0%	• Number of projects	• Number of cities and communities having developed a Local digital Twin with associated visualisation, modelling and prediction capabilities
Digital technologies and infrastructures	Digital capacities and advanced technologies	96	**Digital business and digital wallet applications and infrastructures**	0%	0%	0%	0%	• Number of projects	
Digital technologies and infrastructures	Digital capacities and advanced technologies	97	**Digital twin platforms: Digital vehicle, digital human, digital earth – deployment and large-scale testing**	0%	0%	0%	0%	• Number of projects	
Digital technologies and infrastructures	Digital capacities and advanced technologies	98	**Other emerging technologies – deployment and scale-up (e.g. virtual worlds, software technologies and open Internet stack…)**	0%	0%	0%	0%	• Number of initiatives supporting emerging technologies	
Digital technologies and infrastructures	Reforms	99	**Digital policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised;	
Digital technologies and infrastructures	Reforms	100	**Digital connectivity, infrastructure and market functioning**	0%	0%	0%	0%	• Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Education and skills	Education	101	**Early childhood education and care (excluding infrastructure) ***	0%	0%	0%	100%	• Number of teachers trained – by gender and age; • Number of curricula developed, programmes implemented; • Number of school equipment and digital means provided; • Number of organisations involved in cooperation projects	• Increased enrolment rates in early childhood education; • Number of children benefitting from curricula developed, programme implemented, teachers trained, equipment's purchased, etc. – by gender
Education and skills	Education	102	**Primary education (excluding infrastructures)**	0%	0%	0%	100%		• Number of children benefitting from curricula developed, programme implemented, teachers trained, equipment's purchased, etc. – by gender
Education and skills	Education	103	**Secondary education (excluding infrastructures)**	0%	0%	0%	100%		• Number of students benefitting from curricula developed, programme implemented, teachers trained, equipment's purchased, etc. – by gender

Education and skills	Education	104	**Tertiary education (excluding infrastructures)**	0%	0%	0%	100%		• Number of students benefitting from curricula developed, programme implemented, teachers trained, equipment's purchased, etc. – by gender
Education and skills	Education	105	**Initial vocational education (excluding infrastructures)**	0%	0%	0%	100%		• Number of students benefitting from curricula developed, programme implemented, teachers trained, equipment's purchased, etc. – by gender
Education and skills	Education	106	**Improving access of with people disabilities to education**	0%	0%	0%	100%	• Number of participants – by gender and by age	• Number of participants in education or trainings – by gender
Education and skills	Education	107	**Improving access of marginalised communities such as the Roma to education**	0%	0%	0%	100%	• Number of participants – by gender and by age	• Number of participants in education or trainings – by gender
Education and skills	Education	108	**Education for refugees in third countries**	0%	0%	0%	100%	• Number of children benefitting – by level of education: pre-primary, primary, lower secondary level and upper secondary level	• Percentage (national level) of refugees enrolled in school – by level of education: Pre-primary level, Primary level, Lower Secondary level and Upper Secondary level
Education and skills	Education	109	**Teacher training – education level unspecified**	0%	0%	0%	100%	• Number of participants to trainings – by gender	• Number of students benefitting
Education and skills	Education	110	**Learning mobility (education sectors incl. non-formal and informal education and youth)**	0%	0%	0%	100%	• Number of staff – by gender and age; • Number of learners – by gender, by age, by socio-economic opportunities and by sectors of skills (including STEM); • Number of participants in activities directly promoting EU values, fostering solidarity and civil engagement	• Share of participants considering that they have benefitted from their participation; • Share of participants considering that they have increased their key competences; • Share of participants considering that they have an increased European sense of belonging
Education and skills	Education	111	**Schools and universities – Development and construction of new zero-emission or nearly zero-emission buildings**	100%	40%	0%	100%	• m² constructed combined with; • New capacity for education facilities (number of students)	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender
Education and skills	Education	112	**Schools and universities – Development and construction of other buildings**	0%	0%	0%	100%	• m² constructed combined with; • New capacity for education facilities (number of students)	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender
Education and skills	Reforms	113	**Early childhood education and care reforms***	0%	0%	0%	100%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed;	
Education and skills	Reforms	114	**Education, youth and sport reforms**	0%	0%	0%	100%		
Education and skills	Reforms	115	**Skills and adult learning reforms**	0%	0%	0%	100%		
Education and skills	Reforms	116	**Education and initial vocational education and training policy and regulatory framework**	0%	0%	0%	100%		

									• Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Education and skills	Skills	117	**Basic skills, upskilling and reskilling (incl. literacy, mathematics, science, and citizenship, excl. digital and green skills)**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age, and by education level; • Number of organisations involved in transnational cooperation activities disaggregated by type of skills: basic skills and citizenship skills	• Number of participants gaining a qualification or self reported skills improvement – by gender; • Share of organisations benefitting from their participation in transnational cooperation activities
Education and skills	Skills	118	**Advanced digital skills**	0%	0%	0%	100%		• Number of participants gaining a qualification or self reported skills improvement – by gender; • Share of organisations benefitting from their participation in transnational cooperation activities
Education and skills	Skills	119	**Basic digital skills**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age, and by education level;	• Number of participants gaining a qualification or self reported skills improvement – by gender; • Share of organisations benefitting from their participation in transnational cooperation activities
Education and skills	Skills	120	**Green skills**	100%	40%	40%	100%		• Number of participants gaining a qualification or self reported skills improvement – by gender; • Share of organisations benefitting from their participation in transnational cooperation activities
Education and skills	Skills	121	**Up-skilling and re-skilling for marginalised communities such as the Roma**	0%	0%	0%	100%		
Education and skills	Skills	122	**Up-skilling and re-skilling for persons with disabilities**	0%	0%	0%	100%		
Education and skills	Skills	123	**Adult learning**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age, by education level and by skill sectors (including STEM); • Number of new curricula or new programmes developed/implemented; • Number of school equipment and digital means	• Share of participants considering that they have increased their key competences;
Education and skills	Sport	124	**Promotion of sport**	0%	0%	0%	100%	• Number of partnerships in the field of sport; • m² of outdoor sport facilities;	• Annual users of new or modernised outdoor sports facilities; • Number of participants

								• Number of sport initiatives and events
Education and skills	Youth	125	**Non-formal and informal education and learning (excluding infrastructures)**	0%	0%	0%	100%	• Number of participants – by gender; • Number of organisations involved in cross-border cooperation partnerships in the field of youth	
Education and skills	Youth	126	**Volunteering**	0%	0%	0%	100%	• Number of participants – by gender; • Number of organisations involved in cross-border cooperation partnerships in the field of youth	• Share of participants considering that they have benefitted from their participation;
Effective public administration	Administrative capacity	127	**Reinforcement of the capacity of Member State and third countries administrations, beneficiaries and relevant partners (excluding digitalisation)**	0%	0%	0%	0%	• Number of projects/activities	
Effective public administration	Cooperation	128	**Member States cooperation and networks**	0%	0%	0%	0%	• Number of participations in joint actions across borders; • Number of strategies and action plans jointly developed; • Number of pilot actions developed jointly and implemented in projects; • Number of participations in joint training schemes; • Number of joint administrative or legal agreements signed; • Number of organisations cooperating across borders; • Number of projects for innovation networks across borders; • Number of projects supporting cooperation across borders to develop urban – rural linkages	• Number of joint strategies and action plans taken up by organisations; • Number of completions joint training schemes; • Number of legal or administrative obstacles across borders alleviated or resolved; • Number of persons covered by joint administrative or legal agreements signed; • Number of organisations cooperating across borders after project completion; • Number of participations in joint actions across borders after project completion; • Number of solutions taken up or upscaled by organisations
Effective public administration	Digitalisation	129	**Digitalisation of public administration and public services (excluding justice, health, transport, energy and water sectors)**	0%	0%	0%	0%	• Number of ICT solutions supported; • Number of public institutions supported to develop digital services, products and processes	• Share of participants considering that they have an increased European sense of belonging
Effective public administration	EU funds management	130	**Technical assistance to Member States**	0%	0%	0%	0%	• Number of technical assistance projects in EU Member States; • Number of TAIEX events organised in support of non-EU countries public administrations;	

									• Number of TWINNING projects organised in support of non-EU countries public administrations
Effective public administration	Statistics	131	~~Development, production and dissemination of statistics~~ **European official statistics**	0%	0%	0%	0%	• ~~Number of projects supported¶~~ ──European statistics disseminated according to the yearly release calendar	• Statistical coverage • User satisfaction with data and services provided by ~~statistical bodies – by type~~: Eurostat ~~and other statistic bodies~~
Effective public administration	Reforms	132	**Public administration policy and regulatory framework**	0%	0%	0%	0%		
Effective public administration	Reforms	133	**Budgetary framework and fiscal governance**	0%	0%	0%	0%		
Effective public administration	Reforms	134	**Civil service**	0%	0%	0%	0%		
Effective public administration	Reforms	135	**Digitalisation of public administration and public services reforms**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Effective public administration	Reforms	136	**Long-term sustainability of public finances**	0%	0%	0%	0%		
Effective public administration	Reforms	137	**Organisation and management**	0%	0%	0%	0%		
Effective public administration	Reforms	138	**Private sector debt and insolvency framework**	0%	0%	0%	0%		
Effective public administration	Reforms	139	**Public procurement and concessions**	0%	0%	0%	0%		
Effective public administration	Reforms	140	**Public quality of policy development and coordination**	0%	0%	0%	0%		
Effective public administration	Reforms	141	**Quality of law and policy making**	0%	0%	0%	0%		
Effective public administration	Reforms	142	**Regional development and local public services**	0%	0%	0%	0%		
Effective public administration	Reforms	143	**Single market, competition and State aid**	0%	0%	0%	0%		
Effective public administration	Reforms	144	**State-owned enterprises**	0%	0%	0%	0%		
Effective public administration	Reforms	145	**Taxation policy, Tax administration, tax evasion and tax avoidance**	0%	0%	0%	0%		
Effective public administration	Reforms	146	**Communications policy and administrative management**	0%	0%	0%	0%		
Energy	Bioenergy	147	**Manufacture of renewable fuels of non-biological origin except hydrogen**	100%	0%	0%	0%	• New or additional manufacturing capacity (m³/tonnes) for aviation fuel; • New or additional manufacturing capacity (m³/tonnes) for road fuel;	• Annual GHG emissions avoided in tCO_2e; • Volume produced (m³/tonnes)

Sector	Sub-sector	No.	Activity	%	%	%	%	Output indicators	Result indicators
								• New or additional manufacturing capacity (m³/tonnes) for maritime fuel; • New or additional manufacturing capacity (m³/tonnes) of other type of fuel	
Energy	Bioenergy	148	**Manufacture of sustainably sourced biofuels**	100%	0%	0%	0%	• New or additional manufacturing capacity (m³/tonnes) for aviation fuel; • New or additional manufacturing capacity (m³/tonnes) for road fuel; • New or additional manufacturing capacity (m³/tonnes) for maritime fuel; • New or additional manufacturing capacity (m³/tonnes) of other type of fuel	• Annual GHG emissions avoided in tCO₂e; • Volume produced (m³/tonnes)
Energy	Bioenergy	149	**Manufacture of sustainably sourced biogas**	100%	0%	0%	0%	• New or additional biogas manufacturing capacity (m³/tonnes)	• Annual GHG emissions avoided in tCO₂e; • Volume produced (m³/tonnes)
Energy	Bioenergy	150	**Storage of liquid renewable bio propane, bio butane, or similar synthetic alternative fuels**	100%	0%	0%	0%	• Number of storages and working fuel volume in GWh; • Volume (m³) and type stored unit as mcm – by fuel type	• Annual GHG emissions avoided in tCO₂e; • Volume produced (m³/tonnes)
Energy	Bioenergy	151	**Transportation of liquid renewable bio propane, bio butane, or similar synthetic alternative fuels**	100%	0%	0%	0%	• Pipeline length (in km); • Increased transmission capacity in Mt/year	• Annual number of users at the constructed alternative fuels infrastructure; • Volume (m³) of alternative fuels consumed at the built infrastructure (charging points)
Energy	Carbon capture and storage	152	**Construction/installation and managing of CO₂ hubs (e.g., tanks)**	40%	0%	0%	0%	• New or additional capacity installed (tonnes)	• Expansion of EU CO₂ Transport network created (in km); • tCO₂e stored
Energy	Carbon capture and storage	153	**Construction/installation of facilities for CO₂ capture and post-treatment**	100%	0%	0%	0%	• New or additional capacity installed (tonnes)	• Expansion of EU CO₂ Transport network created (in km); • tCO₂e stored
Energy	Carbon capture and storage	154	**Construction of transport of CO₂ by mobile and fixed assets (including trucks, rail, ships, new or refurbished pipelines)**	100%	0%	0%	0%	• Total CO₂ transport capacity (tonnes)	• Expansion of EU CO₂ Transport network created (in km); • tCO₂e stored
Energy	Carbon capture and storage	155	**Underground permanent geological storage of CO₂**	100%	0%	0%	0%	• Storage capacity of CO₂ (tonnes)	• Annual GHG emissions avoided in tCO₂e; • tCO₂e stored
Energy	Electricity generation	156	**Electricity generation from geothermal energy**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production from geothermal energy (MW)	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	157	**Electricity generation from hydropower**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW) from hydropower	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx);

									• Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	158	**Electricity generation from ocean/wave energy**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW) by type (wave energy, tidal energy)	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	159	**Electricity generation from offshore wind energy**	100%	0%	0%	0%		• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	160	**Electricity generation from onshore wind energy**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW)	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	161	**Electricity generation from other renewable energy sources**	100%	0%	0%	0%		• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	162	**Electricity generation from renewable biofuels with low indirect land use change risk**	40%	0%	40%	0%	• New or additional energy capacity installed in electricity production (MW) from renewable biofuels	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	163	**Electricity generation from biomass with at least 70% GHG emissions reductions**	100%	0%	40%	0%	• New or additional energy capacity installed in electricity production (MW) from biomass	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	164	**Electricity generation from other biomass**	40%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW) from biomass	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	165	**Electricity generation from renewable hydrogen**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW) from renewable hydrogen	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	166	**Electricity generation using concentrated solar power (CSP) technology**	100%	0%	0%	0%		• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	167	**Electricity generation using solar photovoltaic technology**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW)	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access
Energy	Electricity generation	168	**Solar energy for isolated grids and standalone systems**	100%	0%	0%	0%		• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of people in third countries with access to electricity – by new access and improved access

Energy	Energy efficiency	169	**Energy efficiency support measures, including advisory services, project development assistance, portfolio structuring support, and support to uptake of energy efficiency services**	100%	40%	0%	0%	• Number of buildings or building units targeted by the funded services by type (by residential, non-residential, public building); • Number of SMEs or local public authorities targeted by the funded services; • MWh of energy savings	• Average kWh/m^2 primary energy (before-after); • Average performance before (primary) vs Average performance after in kWh/m^2; • Number of vulnerable households supported
Energy	Energy efficiency	170	**Energy efficiency demonstration projects in buildings, including existing housing stock**	100%	40%	0%	0%	• m^2 renovated – by type (residential, non-residential, public building); • MWh of energy savings	• Annual GHG emissions avoided in tCO$_2$e; • Average kWh/m^2 primary energy (before-after); • Average performance before (primary) vs Average performance after in kWh/m^2
Energy	Energy efficiency	171	**Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings (e.g. smart meters)**	100%	0%	0%	0%	• Number of buildings supported; • Number of worst performing buildings supported; • Number of smart meters installed	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m^2 primary energy (before-after); • Number of vulnerable households supported
Energy	Energy efficiency	172	**Electricity, heat or cold generation through Energy Communities and Citizens Initiatives, support to prosumerism**	100%	0%	0%	40%	• Number of communities/initiatives/households/consumers/prosumers supported; • Number of energy communities established; • Number of vulnerable people supported to access energy communities	• MWh of energy savings; • Roll–out of projects for smart energy systems
Energy	Energy efficiency	173	**Energy efficiency in enterprises**	100%	0%	0%	0%	• MWh of energy savings; • Number of enterprises supported – by type (micro, small & medium, large); • Number of ETS installations supported	• Number of jobs sustained or created in enterprises supported – by gender; • Investment mobilised (EUR); • MWh of final energy savings
Energy	Energy efficiency	174	**Energy efficiency demonstration projects in enterprises**	100%	0%	0%	0%	• Number of energy efficiency solutions demonstrated in enterprises; • MWh of energy savings achievable by demonstrated solutions	• Annual GHG emissions avoided in tCO$_2$e; • Average kWh/m^2 primary energy (before-after); • Average performance before (primary) vs Average performance after in kWh/m^2
Energy	Energy efficiency	175	**Waste heat recovery for use on-site or off-site (in district heating and cooling system, industrial processes, or service buildings)**	100%	40%	0%	0%	• Additional waste heat recovery unit capacity - by type of site (industrial processes, enterprises, service buildings, waste plants, etc) to be used on-site or off-site	• Annual GHG emissions avoided in tCO$_2$e; • MWh of waste heat recovered; • MWh of primary energy saved thanks to waste heat recovery;
Energy	Energy efficiency	176	**Energy efficiency in public infrastructures (lighting, transport, cooling in public spaces, and other non-building related activities)**	100%	40%	0%	0%	• Number of energy efficiency measures in public infrastructure by type (lighting, cooling of public spaces, transport, and other non-building related activities)	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m^2 primary energy

Energy	Energy efficiency	177	**Deep renovation of buildings for unspecified residential, non-residential or public buildings**	100%	100%	0%	0%		• Annual GHG emissions avoided in tCO_2e; • MWh of energy savings; • Average kWh/m^2 primary energy (before-after); • Annual users – by gender
Energy	Energy efficiency	178	**Medium renovation of buildings for unspecified residential, non-residential or public buildings**	40%	0%	0%	0%	• m^2 renovated by type (residential, non-residential, public building)	
Energy	Energy efficiency	179	**Light renovation of buildings for unspecified residential, non-residential or public buildings**	0%	0%	0%	0%		
Energy	Energy efficiency	180	**Deep renovation of buildings for social housing**	100%	100%	0%	100%		
Energy	Energy efficiency	181	**Medium renovation of buildings for social housing**	40%	0%	0%	100%	• m^2 renovated and Number of social housing units renovated or added	
Energy	Energy efficiency	182	**Light renovation of buildings for social housing**	0%	0%	0%	100%		
Energy	Energy efficiency	183	**Deep renovation of buildings of schools and universities**	100%	100%	0%	100%		
Energy	Energy efficiency	184	**Medium renovation of buildings of schools and universities**	40%	0%	0%	100%	• m^2 renovated and Modernised capacity for education facilities	
Energy	Energy efficiency	185	**Light renovation of buildings or schools and universities**	0%	0%	0%	100%		
Energy	Energy efficiency	186	**Deep renovation of buildings for student housing**	100%	100%	0%	100%		
Energy	Energy efficiency	187	**Medium renovation of buildings for student housing**	40%	0%	0%	100%	• m^2 renovated and Number of student housing places renovated or added	
Energy	Energy efficiency	188	**Light renovation of buildings for student housing**	0%	0%	0%	100%		
Energy	Energy efficiency	189	**Deep renovation of housing infrastructure for migrants, refugees and persons under or applying for international protection**	100%	100%	0%	100%		
Energy	Energy efficiency	190	**Medium renovation of housing infrastructure for migrants, refugees and persons under or applying for international protection**	40%	0%	0%	100%	• m^2 renovated and Number of additional places in reception infrastructure in accordance with Union acquis – by places available for unaccompanied minors	
Energy	Energy efficiency	191	**Light renovation of housing infrastructure for migrants, refugees and persons under or applying for international protection**	0%	0%	0%	100%		

Energy	Energy efficiency	192	**Healthcare infrastructure – Deep renovation of buildings**	100%	100%	0%	100%	• m² renovated and Capacity of modernised health care facilities	
Energy	Energy efficiency	193	**Healthcare infrastructure – Medium renovation of buildings**	40%	0%	0%	100%		
Energy	Energy efficiency	194	**Healthcare infrastructure – Light renovation of buildings**	0%	0%	0%	100%		
Energy	Energy efficiency	195	**Other social infrastructures (including pre-schools, care centres) – Deep renovation***	100%	100%	0%	100%	• m² renovated and capacity increased	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users of modernised facilities – by types: pre-schools, care facilities, other – by gender
Energy	Energy efficiency	196	**Other social infrastructures (including pre-schools, care centres) – Medium renovation***	40%	0%	0%	100%		
Energy	Energy efficiency	197	**Other social infrastructures (including pre-schools, care centres) – Light renovation***	0%	0%	0%	100%		
Energy	Energy efficiency	198	**Deep renovation of buildings to combat homelessness**	100%	100%	0%	100%	• m² renovated and Number of housing places renovated or added	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender
Energy	Energy efficiency	199	**Medium renovation of buildings to combat homelessness**	40%	0%	0%	100%		
Energy	Energy efficiency	200	**Light renovation of buildings to combat homelessness**	0%	0%	0%	100%		
Energy	Heating, cooling and cogeneration	201	**Cogeneration of heat without cooling from renewable energy**	100%	0%	0%	0%	• New or additional production capacity installed (MW); • New or additional capacity installed through cogeneration (MW)	
Energy	Heating, cooling and cogeneration	202	**Cogeneration of heat or cold from renewable energy**	100%	40%	0%	0%	• New or additional production capacity installed (MW); • New or additional capacity installed through cogeneration (MW)	
Energy	Heating, cooling and cogeneration	203	**District heating distribution network (maintenance, modernisation and extension)**	40%	0%	0%	0%	• District heating distribution network lines newly constructed or modernised (km)	
Energy	Heating, cooling and cogeneration	204	**District cooling distribution network (maintenance, modernisation and extension)**	40%	100%	0%	0%	• District cooling distribution network lines newly constructed or modernised (km)	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx)
Energy	Heating, cooling and cogeneration	205	**Efficient district heating/cooling generation and distribution (for actions addressing efficient generation or both generation and distribution in single project)**	40%	40%	0%	0%	• District heating and cooling network lines newly constructed or improved (km)	• Annual GHG emissions avoided in tCO₂e
Energy	Heating, cooling and cogeneration	206	**High-efficiency cogeneration of heat/cooling**	100%	40%	0%	0%	• New or additional production capacity installed (MW);	

								New or additional capacity installed through cogeneration (MW); • Number of high efficiency co-generation units	
Energy	Heating, cooling and cogeneration	207	**Installation and maintenance of solid biomass-based heating systems in existing buildings**	40%	0%	0%	0%	• Number of solid biomass-based heating systems installed; • Number of dwellings supported	• MWh of energy savings; • Population benefitting from the measure
Energy	Heating, cooling and cogeneration	208	**Installation and operation of electric heat pumps**	100%	40%	0%	0%	• Number of electric heat pumps installed; • Number of dwellings supported	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m^2 primary energy (before-after); • Pollutant reduction in tonnes (PM2.5 and NOx)
Energy	Heating, cooling and cogeneration	209	**Production of heat without cooling from renewable energy**	100%	0%	0%	0%	• New or additional production capacity installed (MW); • New or additional capacity installed through cogeneration (MW)	• Annual GHG emissions avoided in tCO$_2$e
Energy	Heating, cooling and cogeneration	210	**Production of heat/cooling from renewable energy**	100%	40%	0%	0%	• New or additional production capacity installed (MW); • New or additional capacity installed through cogeneration (MW)	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx)
Energy	Heating, cooling and cogeneration	211	**Replacement of coal-based heating systems by gas-based heating systems**	0%	0%	0%	0%	• Dwellings benefitting from natural gas – fired boilers and heating systems replacing solid fossil fuels-based installations; • SMEs & enterprises converted	• Annual GHG emissions avoided in tCO$_2$e; • Pollutant reduction in tonnes (PM2.5 and NOx)
Energy	Hydrogen	212	**Production of renewable hydrogen and derivatives**	100%	0%	0%	0%	• Electrolyser capacity (MW) – Hydrogen production (tonnes); • Renewable Hydrogen (RH$_2$) produced, stored and distributed (tonnes)	
Energy	Hydrogen	213	**Production of low-carbon hydrogen and derivatives**	100%	0%	0%	0%		
Energy	Hydrogen	214	**Production of other hydrogen**	40%	0%	0%	0%		• Annual GHG emissions avoided in tCO$_2$e
Energy	Hydrogen	215	**Storage of hydrogen**	100%	0%	0%	0%	• Number of storages and working gas volume in GWh; • Volume of hydrogen stored unit as mcm	
Energy	Hydrogen	216	**Transport of hydrogen**	100%	0%	0%	0%	• Pipeline length (in km); • Increased H$_2$ transmission capacity in Mt/year; • Total hydrogen transport capacity (tonnes)	• Diversification of supply; • Increase in the integration of renewables
Energy	Network and storage	217	**Distribution of electricity**	100%	0%	0%	0%	• New or additional lines installed (km); • Number of equipment installed; • New or installed capacity (GW)	
Energy	Network and storage	218	**Energy infrastructure of cross border relevance**	100%	0%	0%	0%	• New or additional lines installed (km);	

Sector	Category	No.	Name					Output	Result
								• Number of equipment installed; • New or installed capacity (GW)	
Energy	Network and storage	219	**Cross-border renewable energy projects**	100%	0%	0%	0%	• New or additional energy capacity installed in electricity production (MW) from renewable hydrogen	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction (in tonnes)
Energy	Network and storage	220	**Installation of network-level smart energy systems and equipment**	100%	40%	0%	0%	• Number of smart meters installed; • Digital management systems for smart energy systems	• Additional users connected to smart energy systems
Energy	Network and storage	221	**Storage of electricity**	100%	0%	0%	0%	• Storage capacity (MWh); • Added flexibility capacity (GW); • Installed capacity (GW)	
Energy	Network and storage	222	**Storage of thermal energy**	100%	0%	0%	0%	• Storage capacity (MWh); • Added flexibility capacity (GW); • Installed capacity (GW)	• Diversification of supply; • Increase in the integration of renewables
Energy	Network and storage	223	**Transmission of electricity**	100%	0%	0%	0%	• New or additional lines installed (km); • Number of equipment installed; • New or installed capacity (GW)	• Diversification of supply; • Increase in the integration of renewables
Energy	Network and storage	224	**Transmission of electricity intended primarily for renewable energy**	100%	0%	0%	0%	• New or additional lines installed (km); • Number of equipment installed; • New or installed capacity (GW)	
Energy	Network and storage	225	**Safe decommissioning of existing fossil-fuel infrastructure**	0%	0%	0%	0%	• Number of projects completed	
Energy	Nuclear	226	**Decommissioning of nuclear facilities and management of radioactive waste**	0%	0%	0%	0%	• Percentage of facility decommissioned; • Volume (kg/L/m³) of waste removed	
Energy	Nuclear	227	**Nuclear fission energy**	100%	0%	0%	0%	• New or additional fission energy capacity installed in GW	• Annual GHG emissions avoided in tCO₂e
Energy	Nuclear	228	**Nuclear safety activities**	0%	0%	0%	0%	• Number of activities	
Energy	Reforms	229	**Energy efficiency**	100%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force;	
Energy	Reforms	230	**Policy and regulatory framework: Energy**	40%	0%	0%	0%		
Energy	Reforms	231	**Renewable energy**	100%	0%	0%	0%		
Energy	Reforms	232	**Energy infrastructure and networks**	100%	0%	0%	0%		
Energy	Reforms	233	**Non-fossil energy flexibility/storage-oriented reforms**	100%	0%	0%	0%	• Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations;	

								• Number of relevant public policies developed/revised and/or under implementation in third countries	
Environment and climate	Circular economy	234	Circular economy services (e.g. Repair, refurbishment and remanufacturing; Sale of spare part; Preparation for re-use of end-of-life products and product components; Sale of second-hand goods; Product-as-a-service and other circular use and result-oriented service models; Marketplace for the trade of second-hand goods for reuse)	40%	0%	0%	0%	• Number of products supported by these services	• Annual GHG emissions avoided in tCO_2e
Environment and climate	Circular economy	235	Commercial, industrial waste management: measures significantly leading to waste prevention, separate collection, sorting, preparing for reuse, recycling measures, except biowaste	40%	0%	0%	0%	• Number of sorting facilities; • m^3 recovered; • % of recycled content achieved	• Annual GHG emissions avoided in tCO_2e
Environment and climate	Circular economy	236	Depollution and dismantling of end-of-life products	40%	0%	0%	0%	• Number of products depolluted and dismantled	• Tonnes of material recovered
Environment and climate	Circular economy	237	Recycling of critical raw materials	40%	0%	0%	0%	• Tonnes of critical raw material recycled	
Environment and climate	Circular economy	238	Household waste management: measures significantly leading to waste prevention, separate collection, sorting, preparing for reuse, recycling (except biowaste)	40%	0%	0%	0%	• Tonnes of waste prevented, separately collected, prepared for re-use or recycled; • Number of sorting facilities	• Annual GHG emissions avoided in tCO_2e
Environment and climate	Circular economy	239	Investments in circular economy practices (e.g. recycled content, industrial symbiosis, product design, re-use, remanufacturing)	40%	0%	0%	0%	• Tonnes of waste treated	
Environment and climate	Circular economy	240	Landfill gas capture and utilisation	40%	0%	0%	0%	• Gas captured (tonnes)	• Annual GHG emissions avoided in tCO_2e
Environment and climate	Circular economy	241	Promoting the use of recycled materials as raw materials – compliant with energy efficiency criteria	40%	0%	0%	0%	• Tonnes of recycled material reused	
Environment and climate	Circular economy	242	Recovery of biowaste by anaerobic digestion or composting treatment of separately collected biowaste	0%	40%	0%	0%	• Tonnes of biowaste treated	• Annual GHG emissions avoided in tCO_2e; • Compost production (tonne/year)

Environment and climate	Circular economy	243	**Rehabilitation of industrial sites and contaminated land for purpose other than nature restoration**	0%	0%	0%	0%	• km² of rehabilitated areas	
Environment and climate	Circular economy	244	**Separate collection, sorting, preparing for re-use or recycling of non-hazardous waste (excluding biomass)**	0%	40%	0%	0%	• Number of measures supported; • Tonnes of additional capacity for waste recycling	• Tonnes of material recovered
Environment and climate	Circular economy	245	**Treatment of hazardous waste**	0%	0%	0%	0%	• Tonnes of hazardous waste treated	
Environment and climate	Climate adaptation	246	**Grey adaptation measures**	0%	100%	0%	0%	• Number of adaptation measures supported	
Environment and climate	Climate adaptation	247	**Insurance towards climate adverse events**	0%	100%	0%	0%	• Number of people insured – by gender	
Environment and climate	Climate adaptation	248	**Mixed grey and nature-based adaptation measures**	0%	100%	40%	0%	• Number of adaptation measures supported	• Number of people benefitting from adaptation measure – by gender
Environment and climate	Climate adaptation	249	**Nature-based adaptation measures**	0%	100%	100%	0%	• Number of adaptation measures supported	
Environment and climate	Climate adaptation	250	**Prevention measures to mitigate risk of forest fire**	40%	100%	100%	0%	• Hectares of forest protected with prevention measures	
Environment and climate	Climate adaptation	251	**Prevention measures to mitigate risk of draught**	0%	100%	40%	0%	• Number of people covered by prevention measures – by gender	
Environment and climate	Climate adaptation	252	**Prevention measures to mitigate risk of flooding**	0%	100%	40%	0%	• Number of people covered by prevention measures – by gender	
Environment and climate	Climate digital	253	**Digital technology and services for climate action – adaptation**	0%	100%	0%	0%	• Number of projects financed	
Environment and climate	Climate digital	254	**Digital technology and services for climate action – mitigation**	100%	0%	0%	0%	• Number of projects financed	• Annual GHG emissions avoided in tCO₂e
		255						•	•
Environment and climate	Forestry	256	**Forest management**	40%	40%	100%	0%	• Hectares of reforested areas	
Environment and climate	Forestry	257	**Forest – environmental and climate commitments**	100%	100%	100%	0%	• Forestry area under supported forest – environmental and climate commitments for nature protection (hectares)	• Share of forest land under forest – environmental and climate commitments support with the CAP; • Number of farms/SMEs sharing additional data with public authorities
Environment and climate	Forestry	258	**Green productive and non-productive investments in forest and forestry**	40%	100%	40%	0%	• Number of investment support operations for green productive and non-productive investments in forest and forestry	• Investments by category of forest investments (number of operations and EUR); • Area of woody landscape features created with CAP support (hectares); • Number of farms/SMEs sharing additional data with public authorities
Environment and climate	Forestry	259	**Prevention and restoration of damage to forests**	40%	100%	40%	0%	• Number of investment support operations for prevention and restoration of damage to forests, with breakdown for reporting	
Environment and climate	Forestry	260	**Productive investments in forest and forestry (including**	0%	0%	0%	0%	• Number of investment support operations for productive	

Environment and climate	Forestry		industries, excluding green investments)					investments in forest and forestry (excluding green investments)	
Environment and climate	Forestry	261	**Setting-up support for foresters**	40%	40%	40%	100%	• Number of supported operations for setting-up	• Share of investments by category of forest investments (number of operations and expenditure); • Number of farms/SMEs sharing additional data with public authorities
Environment and climate	Nature protection and restoration	262	**Horizontal nature protection and restoration measures (incl. monitoring, reporting, filling knowledge gaps, capacity building, information and education etc.)**	0%	40%	100%	0%	• Number of people reached	
Environment and climate	Nature protection and restoration	263	**Other measures not related to specific ecosystems (including prevention, mitigation or compensation of damage caused by protected species)**	0%	40%	100%	0%	• Number of nature-based solutions improved or established	
Environment and climate	Nature protection and restoration	264	**Protection and restoration of marine ecosystems**	40%	40%	100%	0%	• km^2 of protected or restored areas; • Number of nature-based solutions improved or established	
Environment and climate	Nature protection and restoration	265	**Protection and restoration of terrestrial, coastal and freshwater ecosystems**	40%	40%	100%	0%		
Environment and climate	Nature protection and restoration	266	**Protection and restoration of urban ecosystems**	40%	100%	100%	0%		
Environment and climate	Nature protection and restoration	267	**Protection and restoration of wetland and peatland, including rewetting of drained peatland**	100%	100%	100%	0%	• Hectares of protected or restored areas; • Number of nature-based solutions improved or established	
Environment and climate	Nature protection and restoration	268	**Rehabilitation of industrial sites and contaminated land for the purpose of nature restoration**	0%	100%	100%	0%	• km^2 of restored areas	
Environment and climate	Nature protection and restoration	269	**Sustainable afforestation and reforestation**	40%	40%	40%	0%	• Hectares of net new afforested and reforested areas	
Environment and climate	Pollution	270	**Actions to improve monitoring and modelling of air quality**	0%	0%	0%	0%	• Pollutant reduction in tonnes (non-CO_2e) (PM2.5 and NO_X); • Pollutant reduction in tonnes (non-CO_2e) (PM2.5 and NO_X) [in line with Directive (EU) 2024/2284]	
Environment and climate	Pollution	271	**Air pollution reduction measures**	40%	0%	0%	0%	• Pollutant reduction in tonnes (PM2.5 and NOx)	
Environment and climate	Pollution	272	**Noise reduction measures at source and noise exposure reduction measures**	0%	0%	0%	0%	• km of noise barriers established accompanied with the measured noise pollution level; • km of quieter railways combined with the number of quiet freight wagons in the country increased;	

								• km of low – noise roads; • Number of quiet façades installed	
Environment and climate	Pollution	273	**Actions to mitigate industrial emissions, including investments in cleaner production technologies and emission control measures**	40%	0%	0%	0%	• Pollutant reduction in tonnes (PM2.5 and NOx)	• Annual GHG emissions avoided in tCO$_2$e
Environment and climate	Pollution	274	**Remediation of water pollution (e.g. plastics, chemicals)**	0%	0%	100%	0%	• Pollutant reduction in tonnes (PM2.5 and NOx)	
Environment and climate	Reforms	275	**Climate adaptation and resilience**	0%	100%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised;	
Environment and climate	Reforms	276	**Environmental policy and regulatory framework and resource management**	40%	0%	40%	0%	• Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Environment and climate	Water	277	**Reduction of pressures on the marine environment**	40%	40%	100%	0%	• Extent to which GES threshold values are achieved	
Environment and climate	Water	278	**Construction, renewal or extension of wastewater collection and/or treatment systems, maintaining and improving access to sanitation**	0%	0%	0%	0%	• Number of collecting systems and/or treatment plants improved; • Number of people with access to improved sanitation	• Population equivalent (p.e.) of improved collection and/or treatment of wastewater
Environment and climate	Water	279	**Digitalisation measures in the water and wastewater sectors (e.g. metering)**	0%	0%	0%	0%	• Number of facilities supported to implement digitalisation measures; • Number of inhabitants equipped with smart water meter	
Environment and climate	Water	280	**Energy efficiency measures in the water and wastewater sector (e.g. supply, management, wastewater)**	40%	0%	0%	0%	• Number of facilities supported;	• MWh Energy savings
Environment and climate	Water	281	**Nature based solutions to increase retention capacity of soils; rainwater harvesting not involving the abstraction of**	40%	100%	100%	0%	• Rate of (m^3/year) runoff and influent wastewater to the wastewater treatment plants; • Rate (m^3/year) of water abstraction	

			groundwater; removal of barriers to the free flow of rivers; water purification					
Environment and climate	Water	282	**Provision of water supply for human consumption (abstraction, treatment, storage and distribution infrastructure), including quality compliance measures, efficiency improvement (e.g. water leakage level reduction) measures, renewal, maintaining and improving access to water**	0%	0%	0%	0%	• Rate (m³/day) of additional water supply capacity	• Number of inhabitants receiving water supply – by gender
Environment and climate	Water	283	**Water efficiency, savings and reuse**	0%	0%	0%	0%	• Number of people benefitting from the measures	
Environment and climate	Water	284	**Water management planning, monitoring and control (incl. digitalisation)**	0%	100%	0%	0%	• Number of people benefitting from the measures	
Housing and infrastructure	Construction	285	**Development and construction of new zero-emission or nearly zero-emission residential buildings**	40%	40%	0%	0%	• m² constructed	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender; • % Proportion relevant to social housing
Housing and infrastructure	Construction	286	**Development and construction of new zero-emission or nearly zero-emission non-residential buildings**	40%	40%	0%	0%	• m² constructed	
Housing and infrastructure	Construction	287	**Development and construction of new zero-emission or nearly zero-emission public buildings**	40%	40%	0%	0%	• m² constructed	
Housing and infrastructure	Demolition	288	**Demolition and wrecking of buildings and other structures**	0%	0%	0%	0%	• Number of buildings or structures demolished	
Housing and infrastructure	Reforms	289	**Policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations;	

Category	Sub-category	No.	Activity					Output indicator	Result indicator
								• Number of relevant public policies developed/revised and/or under implementation in third countries	
Housing and infrastructure	Social and affordable housing	290	**Development and construction of new zero-emission or nearly zero-emission residential buildings for social and affordable housing**	40%	40%	0%	100%	• m² constructed and Number of social housing units renovated or added	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender • % Proportion relevant to social housing
Housing and infrastructure	Social and affordable housing	291	**Rehabilitation (including energy measures as non-core activity) of residential buildings for social and affordable housing**	40%	40%	0%	100%		• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender • % Proportion relevant to social housing
Housing and infrastructure	Social and affordable housing	292	**Change of purpose (including energy measures as non-core activity) of non-residential and industrial buildings into residential buildings for social and affordable housing**	40%	40%	0%	100%	• m² renovated and Number of social housing units renovated or added	
Housing and infrastructure	Social and affordable housing	293	**Development and construction of new zero-emission or nearly zero-emission buildings for student accommodation**	40%	40%	0%	100%		
Housing and infrastructure	Social and affordable housing	294	**Rehabilitation (including energy measures as non-core activity) of buildings for student accommodation**	40%	40%	0%	100%		
Housing and infrastructure	Social and affordable housing	295	**Development and construction of new zero-emission or nearly zero-emission buildings for migrants, refugees and persons under or applying for international protection**	40%	40%	0%	100%	• m² constructed by type and Number of additional places in reception infrastructure in accordance with Union acquis – by places available for unaccompanied minors	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender • % Proportion relevant to social housing
Housing and infrastructure	Social and affordable housing	296	**Housing infrastructure for migrants, refugees and persons under or applying for international protection – Development and construction of other types of buildings**	0%	0%	0%	100%	• m² constructed by type and Number of additional places in reception infrastructure in accordance with Union acquis – by places available for unaccompanied minors	
Housing and infrastructure	Social and affordable housing	297	**Rehabilitation (including energy measures as non-core activity) of buildings for migrants, refugees and persons under or applying for international protection**	40%	40%	0%	100%	• m² renovated by type and Number of additional places in reception infrastructure in accordance with Union acquis – by places available for unaccompanied minors	
Housing and infrastructure	Social and affordable housing	298	**Development and construction of new zero-emission or nearly zero-emission buildings to combat homelessness**	40%	40%	0%	100%	• m² constructed and Number of housing places added	

Housing and infrastructure	Social and affordable housing	299	**Rehabilitation (including energy measures as non-core activity) of buildings to combat homelessness**	40%	40%	0%	100%	• m² renovated and Number of housing places renovated or added	
Housing and infrastructure	Social and affordable housing	300	**Development and construction of new zero-emission or nearly zero-emission non-residential buildings related to social and affordable housing**	40%	40%	0%	100%	• m² constructed	
Housing and infrastructure	Social and affordable housing	301	**Rehabilitation (including energy measures as non-core activity) of non-residential buildings related to social and affordable housing**	40%	40%	0%	100%	• m² renovated	
Macroeconomic assistance and trade	Financial sector	302	**Support to monetary institutions in third countries**	0%	0%	0%	0%	• Number of projects	
Macroeconomic assistance and trade	Macroeconomic support	303	**Macro-financial assistance**	0%	0%	0%	0%	• Number of countries supported	• Number of people covered
Macroeconomic assistance and trade	Reforms	304	**Trade policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Macroeconomic assistance and trade	Trade	305	**Support to trade in third countries**	0%	0%	0%	0%	• Number of processes related to partner country practices on trade, investment and business, or promoting the external dimension of EU internal policies or EU interest, which have been influenced	

Migration and border	Border management and visa	306	**Supporting the well-functioning of Schengen area**	0%	0%	0%	0%	• Number of Schengen recommendations implemented;	• Share of addressed Schengen evaluation recommendations out of total;
Migration and border	Border management and visa	307	**Supporting European integrated border management**	0%	0%	0%	0%	• Number of items of equipment purchased for border crossing and surveillance – by type (automated border control systems, aerial vehicles of which drones, maritime transport, land transport); • Number of facilities development, by type (for screening and border procedures, for border crossing points); • Number of immigration liaison officers deployed to third countries - by gender; • Number of cooperation projects with third countries; • Number of items of Member State equipment registered in the technical equipment pool of the European Border and Coast Guard Agency, by type (major equipment/others); • Number of staff trained to conduct monitoring for the independent monitoring bodies foreseen in the Screening Regulation; • Number of large – scale IT systems supported - by type of support (developed, maintained, upgraded); • Number of operations of the Entry/exit System at all border crossing points; • Number of staff trained - by gender; • Number of administrative units upgraded	• Number of items of major equipment put at the disposal of the European Border and Coast Guard Agency for operations; • Share of border crossings through automated border control systems and e-gates; • Share of addressed recommendations out of the total recommendations - by area (vulnerability assessments/Schengen Information System and Entry/Exit System); • Number of on-the-spot checks and random and unannounced checks conducted by independent monitors; • Share of large-scale IT systems fully functioning; • Share of participants who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Border management and visa	308	**Supporting the common visa policy**	0%	0%	0%	0%	• Number of projects supporting the digitalisation of visa processing; • Number of staff deployed to consulates in third countries - by goal (for visa processing/others) and by gender; • Number of new/upgraded consulates outside the Schengen	• Share of addressed recommendations from Schengen evaluations in the area of the common visa policy; • Share of visa applications submitted via the EU visa application platform; • Number of initiated/improved forms of cooperation set up among Member States in visa processing;

								area - by goal (to enhance client-friendliness for visa applicants/others); • Number of staff trained - by gender • Number of administrative units upgraded	• Share of participants who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Migration – EU	309	**Strengthening and developing all aspects of the Common European Asylum System, including its external dimension (excluding housing infrastructure)**	0%	0%	0%	0%	• Number of participants supported – by type of assistance (legal counselling, legal assistance, others), by vulnerability status (vulnerable/others) and by gender; • Number of staff trained - by gender	• Number of people placed in alternatives to detention– by the following characteristics: unaccompanied minors, families, total - and by gender; • Number of migrant women who received support services related to gender-based violence, sexual exploitation or labour rights violations; • Share of participants to trainings who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Migration – EU	310	**Strengthening and developing legal migration to the Member States in accordance with their economic and social needs**	0%	0%	0%	40%	• Number of participants in pre-departure measures with EU funding – by gender; • Number of information campaigns to raise awareness of legal migration channels to the Union; • Number of participants receiving information or assistance in applying for family reunification; • Number of participants benefitting from mobility schemes from third countries – by gender; • Number of persons resettled – by gender; • Number of persons admitted through humanitarian admission – by gender • Number of staff trained - by gender	• Share of participants to trainings who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Migration – EU	311	**Contributing to countering irregular migration, enhancing effective, safe and dignified return and readmission, and promoting and contributing to effective initial reintegration in countries of origin (Internal EU policy only)**	0%	0%	0%	0%	• Number of returnees who received re-integration assistance – by gender; • Number of places in detention centres created; • Number of places in detention centres refurbished or renovated; • Number of staff trained - by gender	• Number of returnees – by return status (voluntarily returned/ who were removed) and by gender; • Share of participants to trainings who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Migration – EU	312	**Enhancing solidarity and fair sharing of responsibility between**	0%	0%	0%	0%	• Number of applicants for and beneficiaries of international	• EU-funded Dublin transfers out of total Dublin transfers implemented;

			the Member States, in particular for Member States under migratory pressure					• protection transferred from one Member State to another – by gender; • Amounts in EUR transferred from one Member State to another and equivalence in alternative solidarity measures under the solidarity mechanism; • Number of applicants for whom a responsibility offset was made under the solidarity mechanism • Number of Dublin transfers implemented; • Number of staff trained - by gender	• Share of participants to trainings who report three months after the training activity that they are using the skills and competences acquired during the training
Migration and border	Migration – EU and non-EU	313	**Basic needs support for refugees in third countries**	0%	0%	0%	100%	• Number of migrants, refugees, and internally displaced people from host communities in third countries protected or assisted with EU support – by gender; • Number of migrant women who received support services related to gender-based violence, sexual exploitation or labour rights violations	
Migration and border	Migration and border – non-EU	314	**Facilitation of orderly, safe, regular and responsible migration and mobility outside of the EU (only for and in non-EU partner countries) (excluding housing infrastructures)**	0%	0%	0%	0%	• Number of migrants, refugees, and internally displaced people or individuals from host communities protected or assisted – by gender; • Number of migrant women who received support services related to gender-based violence, sexual exploitation or labour rights violations. • Number of migration officials, policymakers, and service providers trained on gender-sensitive migration approaches	
Migration and border	Migration and border – non-EU	315	**Remittance facilitation, promotion and optimisation in third countries**	0%	0%	0%	100%	• Number of projects	
Migration and border	Reforms	316	**Migration and border policy and regulatory framework**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised;	

								Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Multisector support	EU financial instruments and budgetary guarantees	317	**Support via financial instruments and budgetary guarantees ****	0%	0%	0%	0%	• Volume of EU contribution (budgetary guarantee, financial instrument commitments or credit protection) split per country and region; • Number and volume of operations	• Amount of Investment mobilised • Amount of Private finance mobilised: Additional capital unlocked through the set-up of de-risking mechanisms and other confidence tools to attract investors • Leverage effect • Multiplier effect • Number of Enterprises supported – by micro, small & medium, large; • Number of financial actors supported – by type of actor (banks, microfinance institutions, funds, angel investors, etc.), • Number of public actors supported – by type of actor (i.e. local/central Government, public company, etc.) • Number of Jobs sustained or created
Multisector support	Multisector support in third countries	318	**Technical cooperation facilities and equivalent support to third countries**	0%	0%	0%	0%	• Number of TAIEX events organised in support of non-EU countries public administrations; • Number of TWINNING projects organised in support of non-EU countries public administrations	
Multisector support	Multisector support in third countries	319	**Contribution to Trust Funds**	0%	0%	0%	0%	• Amount of funds mobilised and leveraged (EUR)	
Multisector support	Multisector support in third countries	320	**Other multisector in third countries, including multisector audits**	0%	0%	0%	0%	• Number of projects	
Research and innovation	Basic research	321	**Frontier research, training of researchers, and research infrastructures**	40%	40%	0%	0%	• Number of peer-reviewed research outputs (publications, conference proceedings, etc.); • Number of supported researchers – by gender;	• Share of publications in top 1% by citations at global level; • Share of researchers with improved working conditions, including salaries – by gender; • Number of patent citations;
Research and innovation	Capital assets	322	**Investment in fixed assets, including research**	0%	0%	0%	0%		

								Number of upskilling and early career researchers – by gender;	Number of patent families (innovations);
			infrastructure, directly linked to R&I					• Number of upskilling and early career researchers – by gender; • Number of supported SMEs; • Number of supported a. start-ups, b. scale-ups, c. centaurs, d. unicorns; • Number of IPR applications (including patents, trademarks, etc.); • Number of employees in funded legal entities; • Public and private co-investment in EU funded projects (EUR); • Share of projects with end-user and citizen engagement activities; • Number of projects and EU contribution to projects integrating the gender dimension (EUR)	• Number of patent families (innovations); • Estimated net effect of EU (R&I) funding on GDP growth in the EU; • Estimated net effect of EU (R&I) funding on total employment in the EU; • Estimated contribution to 3% target of EU R&D expenditures; • Value of European defence R&D conducted in collaborative settings with EU support
Research and innovation	Capital assets	323	**Investment in intangible assets directly linked to R&I**	0%	0%	0%	0%		
Research and innovation	Capital assets	324	**Investment in tangible assets directly linked to R&I**	0%	0%	0%	0%		
Research and innovation	Cooperation	325	**Technology transfer and cooperation between enterprises, research centres and higher education sector**	0%	0%	0%	0%		
Research and innovation	Digital	326	**Artificial intelligence, data, robotics**	0%	0%	0%	0%		
Research and innovation	Digital	327	**Chips and semiconductors, including photonics**	0%	0%	0%	0%		
Research and innovation	Digital	328	**Cloud – edge**	0%	0%	0%	0%		
Research and innovation	Digital	329	**Cybersecurity**	0%	0%	0%	0%		
Research and innovation	Digital	330	**HPC and quantum technology**	0%	0%	0%	0%		
Research and innovation	Digital	331	**3C networks: Fixed and mobile high-capacity networks (including 6G)**	0%	0%	0%	0%		
Research and innovation	Digital	332	**Software engineering technologies and Open Internet Stack**	0%	0%	0%	0%		
Research and innovation	Digital	333	**Virtual worlds and web 4.0**	0%	0%	0%	0%		
Research and innovation	Digital	334	**New digital twins (digital vehicle architectures and AI solutions, digital earth modelling and climate change, digital human).**	40%	0%	0%	0%		
Research and innovation	Digital	335	**New emerging digital technologies**	0%	0%	0%	0%		
Research and innovation	Energy	336	**Energy storage technologies (e.g. batteries, thermal storage)**	100%	0%	0%	0%		
Research and innovation	Energy	337	**Energy efficiency**	100%	40%	0%	0%		
Research and innovation	Energy	338	**Low carbon hydrogen and renewable fuels of non-biological origine (RFNBO)**	100%	0%	0%	0%		
Research and innovation	Energy	339	**Renewable energy**	100%	0%	0%	0%		
Research and innovation	Energy	340	**Carbon Capture Usage and Storage (CCS)**	100%	0%	0%	0%		

Research and innovation	Energy	341	**Energy infrastructure (e.g. grids)**	100%	0%	0%	0%
Research and innovation	Food	342	**Competitive, sustainable and resilient agriculture, forestry and rural areas**	40%	40%	40%	0%
Research and innovation	Gender	343	**Promoting the integration of gender perspectives in R&I policy (e.g. health) ***	0%	0%	0%	100%
Research and innovation	Gender	344	**Funding for gender and intersectional research***	0%	0%	0%	100%
Research and innovation	Green	345	**Circular economy and resource management**	40%	0%	40%	0%
Research and innovation	Green	346	**Climate adaptation and resilience**	40%	100%	40%	0%
Research and innovation	Green	347	**Low- and zero-emission transport (vehicles, railways, aviation and seaborn transport)**	100%	0%	0%	0%
Research and innovation	Green	348	**Nature protection**	40%	40%	100%	0%
Research and innovation	Green	349	**Nature restoration**	40%	40%	100%	0%
Research and innovation	Green	350	**Ocean and water, including blue economy**	40%	40%	40%	0%
Research and innovation	Green	351	**Pollution prevention and control**	40%	0%	40%	0%
Research and innovation	Green	352	**Net-zero technology**	100%	0%	0%	0%
Research and innovation	Green	353	**Climate science**	100%	40%	0%	0%
Research and innovation	Health	354	**Health Research**	0%	0%	0%	100%
Research and innovation	Horizontal	355	**Promoting international research and international cooperation**	0%	0%	0%	0%
Research and innovation	Horizontal	356	**Spreading research excellence and strengthening the European Research Area**	0%	0%	0%	0%
Research and innovation	Industry	357	**Life sciences and biotech (including bio-based materials)**	40%	40%	0%	0%
Research and innovation	Industry	358	**Raw materials, chemicals and advanced materials**	0%	0%	0%	0%
Research and innovation	Innovation	359	**Research and innovation processes, technology transfer and cooperation between enterprises, focusing on**	0%	0%	40%	0%

			environment (including circular economy and biodiversity)						
Research and innovation	Innovation	360	**Research and innovation processes, technology transfer and cooperation between enterprises, focusing on climate objectives**	40%	0%	0%	0%		
Research and innovation	Joint Research Centre	361	**Science for EU policies**	0%	0%	0%	0%		
Research and innovation	Nuclear	362	**Fission**	40%	0%	0%	0%		
Research and innovation	Nuclear	363	**Fusion**	100%	0%	0%	0%		
Research and innovation	Reforms	364	**Policy and regulatory framework**	0%	0%	0%	0%		
Research and innovation	Resilience, defence, space	365	**Defence research & development**	0%	0%	0%	0%		
Research and innovation	Resilience, defence, space	366	**Space research**	0%	0%	0%	0%		
Research and innovation	Resilience, defence, space	367	**Support to security, borders and civil preparedness**	0%	0%	0%	0%		
Research and innovation	Social sciences	368	**Social sciences, civil society, democracy and culture**	0%	0%	0%	100%		
Resilience and defence	Conflict, peace and security	369	**Maritime surveillance and security**	0%	0%	0%	0%	• Percentage of territorial waters and exclusive economic zone (EEZ) that are under regular surveillance.	• Ratio of successful interdictions (e.g., seizures, arrests) to the total number of illegal activities reported or estimated.
Resilience and defence	Conflict, peace and security	370	**Child soldiers (prevention and demobilisation)**	0%	0%	0%	100%	• Number of children benefitting	
Resilience and defence	Conflict, peace and security	371	**Civilian peacebuilding, conflict prevention and resolution, as well as reconciliation measures**	0%	0%	0%	0%	• Number of people directly benefitting from EU – supported interventions that specifically aim to support civilian post-conflict peace – building and/or conflict prevention – by gender; • Number of state institutions and non-state actors supported by the EU on security, border management, countering violent extremism, conflict prevention, protection of civilian population and human rights	
Resilience and defence	Conflict, peace and security	372	**Fight against organised crime and terrorism in third countries**	0%	0%	0%	0%	• Number of projects	
Resilience and defence	Conflict, peace and security	373	**Measures aimed at strengthening and supporting**	0%	0%	0%	0%	• Number of countries supported by the EU to conduct elections and/or improve their electoral process;	

Resilience and defence	Conflict, peace and security		**democratic processes in third countries**					• Number of electoral processes and democratic cycles supported, observed and followed by means of Election Observation Missions; • Number of grassroots civil society organisations benefitting from (or reached by) EU support; • Number of government policies developed or revised with civil society organisation participation through EU support; • Number of victims of human rights violations directly benefitting from assistance funded by the EU	
Resilience and defence	Conflict, peace and security	374	**Narcotics control in third countries**	0%	0%	0%	0%	• Number of projects	
Resilience and defence	Conflict, peace and security	375	**Participation in international peacekeeping operations**	0%	0%	0%	0%	• Number of peacekeeping operations	
Resilience and defence	Conflict, peace and security	376	**Support to security system management in third countries**	0%	0%	0%	0%	• Number of state institutions and non-state actors supported on security, border management, countering violent extremism, conflict prevention, protection of civilian population and human rights	
Resilience and defence	Defence	377	**Military infrastructure (excluding military mobility)**	0%	0%	0%	0%	• Capacity of new or modernised facilities – by training grounds, dual – use housing, emergency health facilities, military storage, others (in m²)	• Annual users of new or modernised facilities
Resilience and defence	Defence	378	**Military mobility**	40%	40%	0%	0%	• Infrastructure adapted to military mobility requirements (in km); • Number of military transport assets purchased	• Value of military mobility equipment procured
Resilience and defence	Defence	379	**Defence industrial scale-up and resilience**	0%	0%	0%	0%	• Number of European enterprises benefiting from increased production capacities – by micro, small and medium, and large enterprises	• Increase of EU defence production capacity – by type of defence products; • Number of jobs sustained or created in supported entities – by gender
Resilience and defence	Defence	380	**Support to Strategic Partners and their Defence Industrial Ecosystems**	0%	0%	0%	0%	• Number of Ukrainian defence companies participating	• Average growth of Ukrainian defence companies participating
Resilience and defence	Defence	381	**Collaborative defence procurement**	0%	0%	0%	0%	• Number of joint defence procurements	• Value of European defence equipment commonly procured
Resilience and defence	EU internal security	382	**Improving and facilitating the exchange of information between and within competent**	0%	0%	0%	0%	• Number of expert meetings/workshops/study visits;	• Share of ICT systems for information exchange fully functioning;

			authorities and relevant Union bodies, offices and agencies and, where relevant, with third countries and international organisations (EU internal policy only)					• Number of ICT systems for information exchange supported - by type of support (developed, maintained, upgraded)	• Share of EU ICT systems for information exchange made interoperable in the Member States; • Number of law enforcement administrative units having upgraded their information exchange mechanisms for exchange of information with other Member States and Union bodies
Resilience and defence	EU internal security	383	Supporting the strengthening of Member States' capabilities in relation to preventing and combating crime, terrorism and radicalisation, as well as managing security – related incidents, risks and crises, including through increased cooperation between public authorities, relevant Union bodies, offices or agencies, civil society and private partners in different Member States (EU internal security policy only)	0%	0%	0%	0%	• Number of participants in training activities (including exchange programmes and study visits); • Number of equipment items purchased for cross-border operations - by type (transport means, items of security, others); • Number of projects - by type (to prevent crime, to assist victims of crime) • Number of initiatives developed - by type (to prevent radicalisation, to protect witnesses and whistleblowers)	• Number of critical infrastructure and public spaces protected against security-related risks; • Share of participants who report three months after the training activity that they are using the skills and competences acquired during that training activity; • Number of focal points on firearms in the Member States • Number of Asset Recovery and Asset Management Offices established in the Member States
Resilience and defence	EU internal security	384	Improving and intensifying cross-border cooperation, including joint operations, between competent authorities in relation to terrorism and serious and organised crime with a cross-border dimension (EU internal security policy only)	0%	0%	0%	0%	• Number of cross-border operations - by type (joint investigation teams or EU policy cycle/EMPACT operational actions); • Number of expert meetings and common exercises; • Number of equipment items purchased for cross-border operations - by type (transport means purchased for cross-border operations, others)	• Investigations initiated in EMPACT operations • Arrests made in EMPACT operations • Assets seized in EMPACT operations in estimated EUR value • Number of administrative units with existing mechanisms/ procedures/ tools/ guidance for cooperation with other Member States or Union bodies • Number of staff involved in cross-border operations • Number of Schengen evaluation recommendations addressed
Resilience and defence	Humanitarian aid	385	Humanitarian aid operations	0%	0%	0%	100%	• Number of humanitarian aid projects – by projects that integrate gender and age considerations and other projects	
Resilience and defence	Humanitarian aid	386	Immediate post-emergency reconstruction and rehabilitation	0%	0%	0%	100%	• Number of shelters – by rehabilitated and constructed	
Resilience and defence	Humanitarian aid	387	Material relief assistance and services and emergency food assistance (including support services)	0%	0%	0%	100%	• Metric tonnes of material relief assistance transported through ReliefEU operations	
Resilience and defence	Reforms	388	Security and defence policy and regulatory framework	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised;	
Resilience and defence	Reforms	389	Preparedness policy and regulatory framework	0%	0%	0%	0%	• Stakeholder consultation finalised;	

								Output indicators	Result indicators
								• Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Resilience and defence	Risk prevention and management	390	**Civil protection and disaster management systems to support climate change adaptation measures, prevention and management of climate related risks (e.g. disaster monitoring, preparedness, warning and response systems)**	0%	100%	0%	0%	• Number of protection and disaster management systems supported (e.g. early warning systems, public alert and notification systems…); • number of critical items purchased; • Number of capacity building projects	• Number of capacities available for deployment at EU level; • Additional population benefitting from protection measures
Resilience and defence	Risk prevention and management	391	**Civil protection, risk and disaster management (non-climate related events) and health security**	0%	0%	0%	0%	• Number of protection and disaster management systems supported (e.g. early warning systems, public alert and notification systems…); • number of critical items purchased; • Number of capacity building projects	• Number of capacities available for deployment (including RescEU operational capacities and response capacities registered in the European Civil Protection Pool); • Additional population benefitting from protection measures
Resilience and defence	Space	392	**Copernicus – Earth Observation**	40%	40%	40%	0%	• Availability of Copernicus data and information (%)	• Amount of Copernicus Sentinel Data available to download (TB)
Resilience and defence	Space	393	**EGNOS and Galileo – satellite navigation, position and timing**	40%	0%	0%	0%	• Galileo Open Service Availability (%); • Reliability of EGNOS for safe aircraft landings (in % of availability)	• Number of Galileo-enabled devices; • Number of EGNOS-enabled devices
Resilience and defence	Space	394	**EU space-based secure connectivity system**	0%	0%	0%	0%	• Percentage of services deployed related to the service portfolio	• Number of resource providers for the Government Satellite Communication ("GOVSATCOM") service catalogue items.
Resilience and defence	Space	395	**Space situational awareness**	0%	0%	0%	0%	• Availability of Space Surveillance and Tracking services (in %)	• Number of users; • Number of spacecrafts protected
Resilience and defence	Space	396	**Access to space**	0%	0%	0%	0%	• Number of launches planned based on an aggregation of demand at EU level	• Number of launches for European Union needs – by launch territory: from Union territory, from the territory of members of the European Free Trade Association which are members of the European Economic Area or from other territories

Resilience and defence	Space	397	**Space Economy**	0%	0%	0%	0%	• Number of start-ups supported	• Average growth of start-ups supported
Rights, equality and justice	Democracy and rights	398	**Consumer rights and consumer protection**	0%	0%	0%	0%	• Number of consumer cases handled by the European Consumer Centres; • Number of consumer professionals reached by training and capacity building activities	• Percentage of traders targeted by enforcement coordinated actions who have achieved compliance with consumer law
Rights, equality and justice	Democracy and rights	399	**Women's rights organisations and movements, and government institutions***	0%	0%	0%	100%	• Number of knowledge and awareness of consumers; • Trust and safety; • Compliance and enforcement; • Complaint and Dispute Resolution	
Rights, equality and justice	Democracy and rights	400	**Ending violence against women and girls and other groups at risk and measures to support victims and survivors of gender-based violence***	0%	0%	0%	100%	• Number of civil society organisations reached by support and capacity building activities; • Number of measures to support services for victims of gender violence (e.g., number of shelter places, of rape crisis centre and of counselling centres)	• Number of people reached by activities – by gender; • Degree of implementation of gender equality strategy
Rights, equality and justice	Democracy and rights	401	**Freedom of expression and promoting access to public information**	0%	0%	0%	0%	• Number of entities reached by support and capacity building activities (– by civil society organisations and other entities)	• Number of people reached by activities (– by gender, possibly disability)
Rights, equality and justice	Democracy and rights	402	**Promote citizens' engagement and participation**	0%	0%	0%	0%	• Number of civil society organisations reached by support and capacity building activities; • Number of transnational networks and initiatives focusing on European memory and heritage as a result of programme intervention	• Number of people reached by activities – by gender; • Citizens' perception on democratic participation 'my voice counts" – by gender
Rights, equality and justice	Democracy and rights	403	**Support to fundamental rights, rule of law, equality, anti-discrimination measures, digital rights and data protection**	0%	0%	0%	40%	• Number of civil society organisations reached by support and capacity building activities; • Number of projects supported	• Number of people reached by activities – by gender, and disaggregated for people with disabilities; • Awareness of the EU Charter of Fundamental Rights; • Awareness of people of the General Data Protection Regulation
Rights, equality and justice	Democracy and rights	404	**Support civil society organisations, human rights defenders and whistleblowers**	0%	0%	0%	0%	• Number of civil society organisations supported; • Number of human rights defenders and whistleblowers supported	• Number of people reached by activities – by gender
Rights, equality and justice	Democracy and rights	405	**Assistance to legislatures and political parties in third countries**	0%	0%	0%	0%	• Number of projects	
Rights, equality and justice	Democracy and rights	406	**Support to electoral processes in third countries**	0%	0%	0%	0%	• Number of electoral processes and democratic cycles supported,	

								observed and followed by means of Election Observation Missions	
Rights, equality and justice	Gender	407	**Support for inclusive gender equality policies***	0%	0%	0%	100%	• Numbers of actions	
Rights, equality and justice	Justice	408	**Capacity building of justice actors, judicial training, transparency and accountability**	0%	0%	0%	0%	• Number of justice actors trained – by gender	
Rights, equality and justice	Justice	409	**Digitalisation of justice system**	0%	0%	0%	0%	• Number of EU-level ICT systems set up/adapted/maintained	• Number of ICT systems made interoperable in the Member States thanks to EU information systems; • Availability of digital solutions to initiate and follow proceedings; • Users of new and upgraded public digital services, products and processes
Rights, equality and justice	Justice	410	**Legal empowerment of people and access to justice**	0%	0%	0%	100%	• Number of people directly benefiting from legal aid interventions	
Rights, equality and justice	Justice	411	**Support to efficient legal procedures, protection of victims and procedural rights and judicial cooperation**	0%	0%	0%	0%	• Number of civil society organisations reached by support and capacity building activities; • Number of projects to assist and support victims of crime in the EU; • Number of projects to raise awareness on the procedural rights of persons suspected or accused of crime in the EU	• Number of victims of crimes assisted in the framework of activities co-funded by the programme (possibly – by gender and disability); • Number of messages exchanged through ECRIS Hits on the e – Justice portal/pages addressing the need for information on cross-border civil and criminal cases
Rights, equality and justice	Reforms	412	**Access to public information**	0%	0%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Rights, equality and justice	Reforms	413	**Anti-money laundering**	0%	0%	0%	0%		
Rights, equality and justice	Reforms	414	**Fight against corruption**	0%	0%	0%	0%		
Rights, equality and justice	Reforms	415	**Justice system**	0%	0%	0%	0%		
Rights, equality and justice	Reforms	416	**Policy and regulatory framework**	0%	0%	0%	0%		
Rights, equality and justice	Reforms	417	**Quality of law-making**	0%	0%	0%	0%		
Social	Employment and labour market	418	**Improving access to employment**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender;

Social	Employment and labour market								• Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender
Social	Employment and labour market	419	**Modernising and strengthening labour market institutions**	0%	0%	0%	100%	• Number of public administrations or services supported; • Number of staff trained by gender; • Number of skills forecasting tools	• Number of participants or beneficiaries – by gender;
Social	Employment and labour market	420	**Promoting women's participation and gender equality in the labour market***	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender
Social	Employment and labour market	421	**Increasing participation of third-country nationals in the labour market**	0%	0%	0%	100%		
Social	Employment and labour market	422	**Socio-economic support for refugees in third countries**	0%	0%	0%	100%	• Number of participants – by gender; • Number of work-permits issued for refugees	• Number of participants in employment – by gender
Social	Employment and labour market	423	**Specific support to youth employment**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender
Social	Employment and labour market	424	**Improving access of marginalised communities such as the Roma to employment**	0%	0%	0%	100%		
Social	Employment and labour market	425	**Improving access of people with disabilities to employment**	0%	0%	0%	100%		
Social	Employment and labour market	426	**Adaptation of workers, enterprises and entrepreneurs to change**	0%	40%	0%	100%	• Number of enterprises supported – by micro, small & medium, large; • Number of participants – by gender, by labour market status, by age and by level of education	• Number of jobs sustained or created in supported entities – by gender; • Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender.
Social	Employment and labour market	427	**Self-employment and business start-ups**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of businesses established; • Number of jobs sustained or created in supported entities – by gender
Social	Employment and labour market	428	**Health and safety at work**	0%	0%	0%	100%	• Number of labour inspectorates staff trained – by gender and by age; • Number of workers/managers trained in occupational health and safety – by gender and by age; • Number of enterprises supported;	

Social	Employment and labour market	429	**Support to social partners**	0%	0%	0%	100%	• Number of social partners supported – by trade unions and employer organisations	
Social	Food and material support	430	**Addressing material deprivation through food and/or material assistance to the most deprived, including accompanying measures (not in emergency)**	0%	0%	0%	100%	• Number of end recipients – by gender, by age and by type of support (food, material support, vouchers/cards)	
Social	Food and material support	431	**Household food security programmes**	0%	0%	0%	100%	• Number of people benefitting – by gender	
Social	Food and material support	432	**Services to combat malnutrition (stunting, wasting, micronutrients deficiencies, obesity)**	0%	0%	0%	100%	• Number of women of reproductive age, adolescent girls, and children under 5 reached by nutrition services	
Social	Health	433	**Performance of health system (excluding infrastructure and digitalisation)**	0%	0%	0%	100%	• Number of new or improved services implemented that provide affordable access to essential health services; • Equipment or mobile assets purchased; • Number of health staff trained – by gender and by age	
Social	Health	434	**Digitalisation in health care**	0%	0%	0%	100%	• Public institutions supported to develop digital services, products and processes; • Number of CE – marked electronic health record systems registered in the EU database; • Number of services deployed for the MyHealth@EU infrastructure	• Natural persons having access to the various data categories of their electronic health records; • Users of new and upgraded public digital services, products and processes
Social	Health	435	**Health promotion and disease prevention**	0%	0%	0%	100%	• Number of health campaigns carried out – by campaigns involving a medical examination or treatment (screening programmes, vaccination…) and information and promotion campaigns	• Vaccination coverage (measles, seasonal influenza, human papillomaviruses...) – by gender; • Screening coverage for breast, cervical and colorectal cancer screening programmes – by gender; • Population covered by Cancer Registries reporting information on cervical, breast, colorectal and paediatric cancer stage at diagnosis – by gender • Number of 1-year olds fully immunised with EU support – by gender
Social	Health	436	**Basic sanitation**	0%	0%	0%	100%	• Number of people with access to improved drinking water source and/or sanitation facility	
Social	Health	437	**Clean cooking appliances manufacturing in third countries**	100%	0%	0%	100%	• Number of devices produced	• Number of households using clean cooking appliances
Social	Health	438	**Reproductive health***	0%	0%	0%	100%	• Number of women benefitting;	• Number of women of reproductive age using modern contraception methods thanks to the EU support

								• Number of women of reproductive age, adolescent girls and children under 5 reached by nutrition related interventions	
Social	Health	439	**Healthcare for migrants in third countries**	0%	0%	0%	100%	• Number of migrants benefitting from healthcare in third countries – by gender	• Number of migrants reporting having good health status; • Percentage of migrants diagnosed with chronic diseases followed up by healthcare institutions
Social	Health	440	**Healthcare infrastructure – Development and construction of new zero-emission or nearly zero-emission buildings**	100%	40%	0%	100%	• m² constructed and Capacity of new health care facilities	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender
Social	Health	441	**Healthcare infrastructure – Development and construction of other types of buildings**	0%	0%	0%	100%	• m² constructed and Capacity of new health care facilities	• Annual GHG emissions avoided in tCO$_2$e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users – by gender
Social	Reforms	442	**Active labour market policies**	0%	0%	0%	100%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed; • Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Social	Reforms	443	**Functioning of the labour market**	0%	0%	0%	100%		
Social	Reforms	444	**Gender equality, non-discrimination, equal opportunities and representation***	0%	0%	0%	100%		
Social	Reforms	445	**Healthcare**	0%	0%	0%	100%		
Social	Reforms	446	**Housing**	0%	0%	0%	100%		
Social	Reforms	447	**Long-term care**	0%	0%	0%	100%		
Social	Reforms	448	**Pension systems and active ageing**	0%	0%	0%	100%		
Social	Reforms	449	**Poverty, social inclusion and social protection**	0%	0%	0%	100%		
Social	Reforms	450	**Wages and wage-setting**	0%	0%	0%	100%		
Social	Reforms	451	**Social policy and regulatory framework**	0%	0%	0%	100%		
Social	Reforms	452	**Food security policy and administrative management**	0%	0%	0%	100%		
Social	Social inclusion	453	**Social inclusion of young people**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender
Social	Social inclusion	454	**Social integration including access to quality services of third-country nationals**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age, by education level and by type of support (language course, civic	• Number of participants - by status after participating (gaining a qualification, engaged in job searching, in education or training, in employment) and by gender;

								• orientation course, personalised professional guidance, others); • Number of local and regional authorities supported to implement integration measures of migrants;	• Share of migrants that participated in language courses who, upon leaving the language course, have improved their proficiency level in the host-country language by at least one level in the Common European Framework of Reference for Languages or national equivalent. • Share of migrants who report that the activity was helpful for their integration. • Share of migrants who applied for their qualification or skills acquired in a third country to be recognised or assessed. • Share of migrants who applied for a long-term residence status.
Social	Social inclusion	455	**Measures for the social inclusion and access to quality services for people with disabilities**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender.
Social	Social inclusion	456	**Measures to address child poverty**	0%	0%	0%	100%	• Number of children supported – by gender	
Social	Social inclusion	457	**Measures for the social inclusion including access to quality services for marginalised communities such as the Roma**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender.
Social	Social inclusion	458	**Long-term care, including the delivery of family and community-based care services (excluding infrastructure)***	0%	0%	0%	100%	• Number of new or improved services implemented	• Number of people benefitting – by gender
Social	Social inclusion	459	**Measures for the social integration including access to services for people at risk of poverty or social exclusion**	0%	0%	0%	100%	• Number of participants – by gender, by labour market status, by age and by level of education	• Number of participants in employment – by gender; • Number of participants engaged in job searching - by gender; • Number of participants gaining a qualification - by gender; • Number of participants in education or training - by gender.
Social	Social inclusion	460	**Measures to address homelessness**	0%	0%	0%	100%	• Number of participants – by gender	
Social	Social inclusion	461	**Support for social economy and social enterprises**	0%	0%	0%	100%	• Number of enterprises supported – by micro, small & medium, large	• Number of jobs sustained or created in supported entities – by gender
Social	Social inclusion	462	**Support to informal/semi-formal financial intermediaries in third countries**	0%	0%	0%	100%	• Number of financial intermediaries supported	

Social	Social inclusion	463	**Other social infrastructures (including pre-schools, care centres) – Development and construction of new zero-emission or nearly zero-emission buildings***	100%	40%	0%	100%	• m² constructed combined and increased capacity (number of places)	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users of new facilities – by types: pre-schools, care facilities, others – by gender
Social	Social inclusion	464	**Other social infrastructures (including pre-schools, care centres) – Development and construction of other types of buildings***	0%	0%	0%	100%	• m² constructed combined and increased capacity (number of places)	• Annual GHG emissions avoided in tCO₂e; • MWh of energy savings; • Average kWh/m² primary energy (before-after); • Annual users of new facilities – by types: pre-schools, care facilities, others – by gender
Transport	Air transport	465	**Air transport ground handling operations**	0%	0%	0%	0%	• Number of vehicles	
Transport	Air transport	466	**Airport terminal capacity**	0%	40%	0%	0%	• Additional airport terminal capacity (number of passengers); • Additional airport terminal capacity (cargo in tonnes)	
Transport	Air transport	467	**Other airport infrastructure (e.g. runways)**	0%	40%	0%	0%	• Additional airport flight handling capacity (number of passengers); • Number of additional aircraft movements capacity	
Transport	Air transport	468	**Energy efficiency improvement of existing aircraft**	40%	0%	0%	0%	• Number and type of upgraded vehicles (passenger/freight/other); • Number of aircrafts using slow burning fuels	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of passengers/cargo transported using vehicles using slow burning/energy efficient fuel
Transport	Air transport	469	**Infrastructure enabling low- or zero-emission transport for airport operations**	40%	40%	0%	0%	• Number, fuel type and output of refuelling stations (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx); • Number of passengers/cargo transported using vehicles using low emission or zero emission fuel
Transport	Air transport	470	**Manufacturing or purchase of other aircraft**	0%	0%	0%	0%	• Number and type of new vehicles (passenger/freight/other); • Number of enterprises supported (of which: micro, small, medium, large)	
Transport	Air transport	471	**Manufacturing or purchase of zero-emission and hybrid aircraft**	100%	0%	0%	0%	• Number and type of new vehicles (passenger/freight/other); • Number of enterprises supported (of which: micro, small, medium, large)	• Annual GHG emissions avoided in tCO₂e
Transport	Cycling	472	**Cycling infrastructure**	100%	40%	0%	0%	• Length (km) of new or upgraded cycling lanes (– by TEN-T/not TEN-T); • Additional capacity of new or upgraded bicycle parking spots (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO₂e; • Annual users of dedicated cycling infrastructure; • Pollutant reduction in tonnes (PM2.5 and NOx)

Transport	Cycling	473	**Purchase or operation of personal mobility devices, cycle logistics (bikes/e-bikes)**	100%	0%	0%	0%	• Number of bicycles	• Annual GHG emissions avoided in tCO_2e
Transport	Digitising transport	474	**Digitalisation of transport**	40%	0%	0%	0%	• Number of projects completed by type of transport (air, inland waterway, maritime, rail, road, urban, other); • Cities and towns with new or modernised digitised urban transport systems; • Length of roads with new or modernised traffic management systems (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e; • Users of new or modernised public transport
Transport	Inland waterway transport	475	**Inland waterway freight and passenger transport – new zero- or low-emission vessels, vessels for port and service operations, special purpose vessels**	100%	0%	0%	0%	• Number of vessels by type	• Annual GHG emissions avoided in tCO_2e; • Annual number of passengers or freight tonnage using the infrastructure
Transport	Inland waterway transport	476	**Inland waterway freight and passenger transport – retrofit zero- or low-emission vessels, vessels for port and service operations, special purpose vessels**	100%	0%	0%	0%	• Number of vessels by type	• Annual GHG emissions avoided in tCO_2e; • Annual number of passengers or freight tonnage using the infrastructure; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Inland waterway transport	477	**New and retrofitted vessels adapted to low water levels in inland waterways**	0%	100%	0%	0%	• Number of vessels by type	• Annual number of passengers using the infrastructure; • Freight tonnage being transported using the infrastructure
Transport	Inland waterway transport	478	**Infrastructure enabling low- or zero-emission transport for inland waterways**	100%	40%	0%	0%	• Number, fuel type and output of refuelling stations (– by TEN-T/not TEN-T); • Output (kgH_2/day) and fuel type of refuelling stations (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e
Transport	Inland waterway transport	479	**Inland waterway ports**	0%	40%	0%	0%	• Number of Ports (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e; • Annual number of passengers or freight tonnage using the infrastructure
Transport	Inland waterway transport	480	**Inland waterways**	40%	40%	0%	0%	• km (– by TEN-T/not TEN-T); • Number of projects to improve navigability (e.g. locks, bridges, quays) completed	• Annual GHG emissions avoided in tCO_2e; • Annual number of passengers or freight tonnage using the infrastructure
Transport	Multimodal	481	**ITS and ICT systems**	40%	0%	0%	0%	• Number of projects completed by type of transport (air, inland waterway, maritime, rail, road, urban, other);	• Annual GHG emissions avoided in tCO_2e; • Annual users of new or modernised public transport; • Population reached by new or modernised digitised urban transport system

								• Number of cities and towns with new or modernised digitised urban transport systems; • Length of roads with new or modernised traffic management systems (– by TEN-T/not TEN-T)	
Transport	Multimodal	482	**Multimodal transport**	40%	0%	0%	0%	• Number of new or modernised intermodal connections	• Annual number of passengers or freight tonnage using the infrastructure
Transport	Rail transport	483	**European Rail Traffic Management System (ERTMS) on-board**	100%	0%	0%	0%	• Number of vehicles	• Annual number of passengers or freight tonnage using the infrastructure; • Time savings due to improved rail infrastructure (in hours)
Transport	Rail transport	484	**European Rail Traffic Management System (ERTMS) trackside**	100%	0%	0%	0%	• km (double track equivalent) (– by TEN-T/not TEN-T)	• Annual number of passengers or freight tonnage using the infrastructure; • Time savings due to improved rail infrastructure (in hours)
Transport	Rail transport	485	**Mobile rail assets (other)**	40%	0%	0%	0%	• Number of locomotives/trains	• Annual number of passengers or freight tonnage using the infrastructure; • Time savings due to improved rail infrastructure (in hours)
Transport	Rail transport	486	**Mobile rail assets (zero-emission) production**	100%	0%	0%	0%	• Number of locomotives/trains	• Annual GHG emissions avoided in tCO$_2$e; • Annual number of passengers or freight tonnage using the infrastructure; • Time savings due to improved rail infrastructure (in hours)
Transport	Rail transport	487	**Mobile rail assets (zero-emission) acquisition (purchase and leasing)**	100%	0%	0%	0%	• Number of locomotives/trains	
Transport	Rail transport	488	**Newly built or upgraded railways**	100%	40%	0%	0%	• km of new or upgraded railway electrified (– by TEN-T/not TEN-T); • km of new or upgraded railway without electrification (– by TEN-T/not TEN-T)	
Transport	Rail transport	489	**Railway station or terminal capacity**	100%	40%	0%	0%	• Additional railway station/terminal capacity (passengers) (– by TEN-T/not TEN-T); • Additional railway station capacity (cargo) (– by TEN-T/not TEN-T); • Number of railway terminals built	• Annual number of passengers or freight tonnage using the infrastructure; • Time savings due to improved rail infrastructure (in hours)
Transport	Reforms	490	**Policy and regulatory framework: Transport**	40%	40%	0%	0%	• Law adopted or entered into force; • Policy preparation or evaluation finalised; • Stakeholder consultation finalised; • Implementing regulation or guidelines in force; • Strategy or framework adoption finalised; • Public services or processes developed;	

								• Number of TAIEX events organised in support of non-EU countries' public administrations; • Number of TWINNING projects organised in support of non-EU countries' public administrations; • Number of relevant public policies developed/revised and/or under implementation in third countries	
Transport	Road transport	491	**Infrastructure enabling low- or zero-emission road transport and public transport (except refuelling stations)**	100%	40%	0%	0%	• Number of infrastructures by type	• Annual GHG emissions avoided in tCO₂e; • Annual users of newly built, reconstructed, upgraded or modernised roads; • Time savings due to improved road infrastructure (in hours)
Transport	Road transport	492	**Recharging and refuelling infrastructure enabling low- or zero-emission transport for busses/trucks/coaches/cars/vans**	100%	40%	0%	0%	• Number, and output of refuelling stations (– by TEN-T/not TEN-T) by type; • Output (kgH₂/day) of refuelling stations (– by TEN-T/not TEN-T) by fuel type	• Annual GHG emissions avoided in tCO₂e; • Volume of fuels distributed through the refuelling stations
Transport	Road transport	493	**Low- or zero-emission urban and suburban transport, road passenger transport (HDVs/LDVs and motorbikes)**	100%	0%	0%	0%	• Number of vehicles by type	• Annual GHG emissions avoided in tCO₂e; • Annual users of new or modernised public transport; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Road transport	494	**Low-emission cars**	40%	0%	0%	0%	• Number of vehicles by type	
Transport	Road transport	495	**Newly built or upgraded roads**	0%	40%	0%	0%	• Number of km (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO₂e
Transport	Road transport	496	**Purchase of non-zero or low-emission road vehicles for transport**	0%	0%	0%	0%	• Number of vehicles by type	
Transport	Road transport	497	**Reconstructed or modernised motorways and roads**	0%	40%	0%	0%	• Number of km (– by TEN-T/not TEN-T)	• Annual users of newly built, reconstructed, upgraded or modernised roads; • Time savings due to improved road infrastructure
Transport	Road transport	498	**Safe and secure parking infrastructure**	0%	40%	0%	0%	• Number of new or upgraded parking areas/spots (– by TEN-T/not TEN-T)	
Transport	Road transport	499	**Zero-emission cars**	100%	0%	0%	0%	• Number of vehicles by type	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Sea transport	500	**Infrastructure enabling low- or zero-emission transport for maritime users**	100%	40%	0%	0%	• Number, fuel type and output of refuelling stations (– by TEN-T/not TEN-T); • Output (kgH₂/day) and fuel type of refuelling stations (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO₂e
Transport	Sea transport	501	**Maritime freight and passenger transport – new low- or zero-emission vessels, vessels for**	100%	0%	0%	0%	• Number of vessels by type	• Annual GHG emissions avoided in tCO₂e; • Pollutant reduction in tonnes (PM2.5 and NOx)

			port and service operations, special purpose vessels						
Transport	Sea transport	502	**Maritime freight and passenger transport – retrofit zero- or low-emission vessels, vessels for port and service operations, special purpose vessels**	40%	0%	0%	0%	• Number of vessels by type	• Annual GHG emissions avoided in tCO_2e; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Sea transport	503	**Maritime ports**	40%	40%	0%	0%	• Number of ports (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e
Transport	Sea transport	504	**Infrastructure and equipment for zero-emission operations in inland ports and maritime ports**	100%	40%	0%	0%	• Number of ports (– by TEN-T/not TEN-T); • Number, and output of refuelling stations (– by TEN-T/not TEN-T) by fuel type; • Output (kgH_2/day) of refuelling stations (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e
Transport	Urban transport	505	**Clean urban transport rolling stock**	100%	0%	0%	0%	• Number of trams; • Number of buses; • Capacity of environmentally friendly rolling stock for collective public transport (number of passengers)	• Annual GHG emissions avoided in tCO_2e; • Annual users of new or modernised public transport; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Urban transport	506	**Newly built or upgraded zero or low emission urban transport infrastructure (metro/tram/light rail)**	100%	40%	0%	0%	• Number of km (– by TEN-T/not TEN-T); • Number of metro trains/trams/light rail (– by TEN-T/not TEN-T); • Number of stations/stops (– by TEN-T/not TEN-T)	• Annual GHG emissions avoided in tCO_2e; • Annual users of new or modernised public transport; • Pollutant reduction in tonnes (PM2.5 and NOx)
Transport	Urban transport	507	**Urban planning for transport**	40%	40%	0%	0%	• Number of strategies for integrated territorial development supported; • Integrated projects for territorial development	• Population covered by projects in the framework of strategies for integrated territorial development
Derogation from 'do no significant harm' requirements in exceptional circumstances	Electricity and heat generation	508	**Generation of electricity and/or heat/cool from solid fossil fuels (including peat), oil and/or gas**	0%	0%	0%	0%	• New or additional fossil fuel energy capacity installed (MW)	• Number of people in third countries with access to electricity – by new access and improved access
Derogation from 'do no significant harm' requirements in exceptional circumstances	Extraction and distribution of fossil fuels	509	**Mining, extraction, treatment, distribution (including transport), and/or storage of solid fossil fuels (including peat), oil and/or gas**	0%	0%	0%	0%	• Mining or extraction capacity installed (m^3 / tonnes); • Treatment capacity installed (m^3 / tonnes); • Distribution capacity installed (m^3 / tonnes)	
Derogation from 'do no significant harm'	Fossil fuel equipment	510	**Manufacturing, acquisition and leasing of equipment (e.g., boilers, furnace) using solid**	0%	0%	0%	0%	• Number of equipment installed or purchased	

requirements in exceptional circumstances			**fossil fuels (including peat), oil and gas**						
Derogation from 'do no significant harm' requirements in exceptional circumstances	Other	511	**Financing derogating from 'do no significant harm' requirements in exceptional circumstances**	0%	0%	0%	0%	• Amount of financing (in EUR) per type	
Derogation from 'do no significant harm' requirements in exceptional circumstances	Pollution	512	**Disposal of waste in landfills**	0%	0%	0%	0%	• Waste disposal capacity (tonnes per year)	
Derogation from 'do no significant harm' requirements in exceptional circumstances	Pollution	513	**Industrial or mining projects in third countries for which landfilling is the only viable option to treat the industrial or mining waste**	0%	0%	0%	0%	• Mining capacity by type of mineral (tonnes per year)	
Derogation from 'do no significant harm' requirements in exceptional circumstances	Pollution	514	**Construction or expansion of landfill facilities in third countries that are compliant with high environmental standards, where there is a critical gap, and the investment is complementary to waste minimisation and circular economy**	0%	0%	0%	0%	• Waste disposal capacity (tonnes per year)	
Derogation from 'do no significant harm' requirements in exceptional circumstances	Pollution	515	**Mechanical biological treatment (MBT) plants**	0%	0%	0%	0%	• Waste processing capacity (tonnes per year)	
Derogation from 'do no significant harm' requirements in exceptional circumstances	Pollution	516	**Incinerators for the treatment of waste**	0%	0%	0%	0%	• Waste processing capacity (tonnes per year)	
Derogation from 'do no significant harm' requirements in	Pollution	517	**New incinerator plants in third countries where due to insufficient infrastructures or waste management systems, and designed to minimise adverse**	0%	0%	0%	0%	• Waste processing capacity (tonnes per year)	

exceptional circumstances			**environmental impacts and pollution risk**						

* Intervention field with gender equality as a principal objective ('gender equality score 2')

** A more specific intervention field should be assigned if additional information becomes available with the implementation of the activity