

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

**1306/2013**

2018/0217(COD)

DRAFT version

Custer 1 Governance, Cluster 2 Financial management, Cluster 5 Transparency and audit

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 2, first paragraph, point(d)			
Y	120a	Performance Governance	(d) "serious deficiencies in the functioning of the governance systems" means the existence of a systemic weakness, taking into account its recurrence, gravity and compromising effect on the correct declaration expenditure, the report of outputs and results, or the respect of the Union law.	(ca)
	Article 4			
G	129	Article 4 Funds financing agricultural expenditure	Article 4 Funds financing agricultural expenditure	Article 4 Funds financing agricultural expenditure  Financial management  Text Origin: Commission Proposal
	Article 5			
G	133			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 5 EAGF expenditure	Article 5 EAGF expenditure		Article 5 EAGF expenditure  Financial management  Text Origin: Commission Proposal
Article 6				
146	Article 6 EAFRD expenditure	Article 6 EAFRD expenditure		Article 6 EAFRD expenditure  Financial management  Text Origin: Commission Proposal
Article 6, first paragraph				
147	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation].	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] <u>and actions under Article 112 of that Regulation.</u>	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] <b>and technical assistance at the initiative of the Member States referred to in Article 112 of that Regulation.</b>	The EAFRD shall be implemented in shared management between the Member States and the Union. It shall finance the Union's financial contribution to the CAP Strategic Plan rural development interventions referred to in Chapter 4 of Title III of Regulation (EU) .../[CAP Strategic Plan Regulation] and actions referred to in Article 112 of that Regulation.  Financial management
Article 7				

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148	Article 7 Other expenditure, including technical assistance	Article 7 Other expenditure, including technical assistance		Article 7 Other expenditure, including technical assistance  Financial management Governance  Text Origin: Commission Proposal
Article 7, first paragraph, introductory part				
149	The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. In particular, they shall include:	The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the <i>increased</i> preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. <i>The EAFRD contribution referred to in Article 86(3) of Regulation (EU) .../... [CAP Strategic Plan Regulation] shall take into account the increase in administrative capacity building as regards the new governance and control systems in the Member States.</i> In particular, they shall include:  Financial management Performance		The Funds may, either on the initiative of the Commission or on its behalf, each directly finance the preparatory, monitoring, administrative and technical support activities, and the evaluation, audit and inspection, required to implement the CAP. In particular, they shall include:
Article 7, first paragraph, point (f)				
155	(f) studies on the CAP and	(f) studies on the CAP and		(f) studies on the CAP and

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	evaluations of measures financed by the Funds, including improvement of evaluation methods and exchange of information on practices under the CAP, as well as studies carried out with the European Investment Bank (EIB);	evaluations of measures financed by the Funds, including <u>the</u> improvement of evaluation methods and <u>the</u> exchange of information on <u>best</u> practices under the CAP <u>and consultations with the relevant stakeholders</u> , as well as studies carried out with the European Investment Bank (EIB);  Financial management		evaluations of measures financed by the Funds, including the improvement of evaluation methods and the exchange of information on best practices under the CAP and consultations with the relevant stakeholders, as well as studies carried out with the European Investment Bank (EIB);  Text Origin: EP Mandate
Article 7, first paragraph, point (h)				
157	(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned;	(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences <u>with the relevant stakeholders</u> at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned;  Financial management		(h) contribution to measures relating to the dissemination of information, raising awareness, promoting cooperation and exchanging experiences with the relevant stakeholders at Union level, and taken in the context of rural development interventions, including the networking of the parties concerned;  Text Origin: EP Mandate
Title II, CHAPTER II				
160	CHAPTER II Governance bodies	CHAPTER II Governance bodies  Governance		CHAPTER II Governance bodies  Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
Article 7a					
6	160a	<p style="text-align: center;"><u>Article 7a</u> <u>Competent authority</u></p> <p>Governance</p>		<p style="text-align: center;">Article 7a Competent authority</p> <p>Text Origin: EP Mandate</p>	6
Article 7a(1), introductory part					
6	160b	<p><u>1. Member States shall designate an authority at ministerial level responsible for:</u></p> <p>Governance</p>		1. Member States shall designate a competent n authority at ministerial level responsible for:	6
Article 7a(1), point (a)					
6	160c	<p><u>(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 9(2);</u></p> <p>Governance</p>		(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article [8(2)];	6
Article 7a(1), point (b)					
6	160d	<p><u>(b) the issuing, reviewing and withdrawing of the accreditation of the coordinating body referred to in Article 10;</u></p> <p>Governance</p>		(b) (b) the issuing, reviewing and withdrawing of the accreditation of the coordinating body referred to in Article [10a];	6
Article 7a(1), point (c)					

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	160e	<p><u>(c) the appointment, and revocation thereof, of the certification body referred to in Article 11;</u></p> <p>Governance</p>		(c) appointing and withdrawing the appointment of a certification body referred to in Article 11, while ensuring the continuous appointment of such a body;	G
Article 7a(1), point (d)					
Y	160f	<p><u>(d) carrying out the tasks assigned to the competent authority under this Chapter taking into account the principle of proportionality.</u></p> <p>Governance</p>		(d)	Y
Article 7a(2), introductory part					
G	160g	<p><u>2. On the basis of an examination of the criteria to be adopted by the Commission in accordance with Article 12(1), the competent authority shall, by way of a formal act, decide:</u></p> <p>Governance</p>		<p>2. On the basis of an examination of the criteria to be adopted by the Commission in accordance with Article 12(1), the competent authority shall, by way of a formal act, decide:</p> <p>Text Origin: EP Mandate</p>	G
Article 7a(2), point (a)					
G	160h	<p><u>(a) on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body;</u></p>		(a) on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body;	G

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		Governance		Text Origin: EP Mandate
Article 7a(2), point (b)				
G	160i	<u>(b) on the appointment, and revocation thereof, of the certification body.</u> Governance		(b) on the appointment and withdrawal thereof, of the certification body, while ensuring continuous appointment of such a body;
Article 7a(3)				
G	160j	<u>The competent authority shall inform the Commission without delay of accreditation or appointment of the paying agencies, coordinating body and certification body, and of the withdrawal or revocation thereof.</u> Governance		3. The competent authority shall inform the Commission without delay of all accreditations and withdrawals of accreditation of the paying agency and the coordinating body, as well as of the appointment and withdrawal thereof, of the certification body;
Article 7a(4)				
Y	160k	<u>The Commission shall promote the exchange of best practices for the operation of governance systems between Member States.</u> Governance		4.
Article 8				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
6	161	<p>Article 8 Paying agencies and coordinating bodies</p> <p>Governance</p>	<p>Article 8 Paying agencies <del>and coordinating</del> <del>bodies</del></p> <p>Governance</p>	<p>Article 8 Paying agencies</p> <p>Text Origin: EP Mandate</p>
Article 8(1), first subparagraph				
6	162	<p>1. Paying agencies shall be departments or bodies of the Member States responsible for the management and control of expenditure referred in Article 5(2) and Article 6.</p> <p>Governance</p>	<p>1. Paying agencies shall be departments or bodies of the Member States <u>and, if applicable, of regions</u> responsible for the management and control of expenditure referred in Article 5(2) and Article 6.</p> <p>Governance</p>	<p>1.</p>
Article 8(1), second subparagraph				
6	163	<p>With the exception of making payment, the carrying out of those tasks may be delegated.</p> <p>Governance</p>	<p>With the exception of making payment, the carrying out of those tasks may be delegated.</p> <p>Governance</p>	<p>With the exception of making payment, the carrying out of those tasks may be delegated.</p>
Article 8(2), first subparagraph				
6	164	<p>2. Member States shall accredit, as paying agencies, departments or bodies which have an administrative organisation and a system of internal control which provide sufficient</p>	<p>2. Member States shall accredit, as paying agencies, departments or bodies which have an administrative organisation and a system of internal control which provide sufficient</p>	<p>2.</p>

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	guarantees that payments are legal, regular and properly accounted for. To this end, paying agencies shall comply with minimum conditions for the accreditation with regard to the internal environment, control activities, information and communication and monitoring laid down by the Commission pursuant to point (a) of Article 10(1).	guarantees that payments are legal, regular and properly accounted for. To this end, paying agencies shall comply with minimum conditions for the accreditation with regard to the internal environment, control activities, information and communication and monitoring laid down by the Commission pursuant to point (a) of Article <del>10(1)</del> <u>12a(1)</u> .  Governance		
Article 8(2), second subparagraph, introductory part				
165	Each Member State shall restrict the number of its accredited paying agencies as follows:	Each Member State shall, <u>taking into account its constitutional provisions</u> , restrict the number of its accredited paying agencies as follows:  Governance	Each Member State shall, <b>taking into account its constitutional provisions</b> , restrict the number of its accredited paying agencies as follows:	Each Member State shall, taking into account its constitutional provisions restrict the number of its accredited paying agencies as follows:
Article 8(2), second subparagraph, point (a)				
166	(a) to a single agency at national level or, where applicable, one per region; and	(a) to a single agency at national level or, where applicable, one per region; and  Governance		(a) to a single agency at national level or, where applicable, one per region; and
Article 8(2), second subparagraph, point(b)				
167	(b) to a single agency for the	(b) to a single agency for the	(b) to a single agency for the	(b) to a single agency for the

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	management of both EAGF and EAFRD expenditure.	management of both EAGF and EAFRD expenditure, <u>where only an agency at national level exists</u> .  Governance	management of both EAGF and EAFRD expenditure-, <b>where only national paying agencies exist</b> .	management of both EAGF and EAFRD expenditure where paying agencies exist only at national level.
Article 8(2), second subparagraph a				
6	167a	Governance	<b>By way of derogation from the second subparagraph, Member States may maintain the paying agencies which have been accredited before 15 October 2020.</b>	By way of derogation from the second subparagraph, Member States may maintain the paying agencies which have been accredited before 15 October 2020, provided they are in compliance with the accreditation criteria to be confirmed by the competent authority through the decision referred to in Art. 7a(2).
Article 8(2), third subparagraph				
6	168	However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies.  Governance	However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies.	However, where paying agencies are established at regional level, Member States shall, in addition, either accredit a paying agency at national level for aid schemes which, by their nature, have to be managed at national level or Member States shall confer the management of these schemes on their regional paying agencies.
Article 8(2), third subparagraph a				

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6	168a	<p><u><i>The accreditation of paying agencies for the period 2014-2020 shall be carried over to the programming period 2021-2027, provided that they have informed the competent authority that they are in compliance with the accreditation criteria, and unless a review carried out pursuant to point (a) of Article 7a(2) shows that this is not the case.</i></u></p> <p>Governance</p>		
Article 8(2), fourth subparagraph				
6	169	<p>Paying agencies which did not manage EAGF or EAFRD expenditure for at least three years shall have their accreditation withdrawn.</p> <p>Governance</p>	<p>Paying agencies which did not manage EAGF or EAFRD expenditure for at least three years shall have their accreditation withdrawn.</p>	<p>Paying agencies which did not manage EAGF or EAFRD expenditure for at least three years shall have their accreditation withdrawn.</p>
Article 8(2), fifth subparagraph				
6	170	<p>Member States shall not appoint any new additional paying agency after the date of entry into force of this Regulation.</p> <p>Governance</p>	<p>Member States <del>shall not</del><u>may</u> appoint any <del>new</del> additional paying <u>agencies after ... [-agency after</u> the date of entry into force of this Regulation<del>-.], provided that:</del></p> <p>Governance</p>	<p>Member States shall not appoint any new additional paying agency after the date of entry into force of this Regulation, <b>except for cases referred to in point (a) of the second subparagraph where constitutional provisions would require regional paying agencies.</b></p>

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	Article 8(2), fifth subparagraph, point (a)			
G	170a	<u>a the number of accredited paying agencies does not increase in relation to the situation on 31 December 2019; or</u>  Governance		a
	Article 8(2), fifth subparagraph, point (b)			
G	170b	<u>b the new paying agencies are appointed pursuant to an administrative reorganisation in the Member State concerned.</u>  Governance		
	Article 8(4), first subparagraph, introductory part			
G	179	4. Where more than one paying agency is accredited, Member States shall appoint a public coordinating body, to which it shall assign the following tasks:  Governance Performance	4. <del>Where more than one paying agency is accredited, Member States shall appoint a public coordinating body, to which it shall assign the following tasks:</del>	4.
	Article 8(4), first subparagraph, point (a)			
Y	180	(a) to collect the information to be provided to the Commission and to	(a) <del>to collect the information to be provided to the Commission and to</del>	(a)

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	send that information to the Commission;	<del>send that information to the Commission;</del> Governance Performance		
Article 8(4), first subparagraph, point(b)				
y	181 (b) to furnish the annual performance report referred to in Article 52(1);	(b) <del>to furnish the annual performance report referred to in Article 52(1);</del> Governance Performance	(b) to <del>furnish</del> <b>supply</b> the annual performance report referred to in Article 52(1) <b>of this Regulation and Article 121 of Regulation (EU) .../... [CAP Strategic Plan Regulation]</b> ;	(b)
Article 8(4), first subparagraph, point (c)				
y	182 (c) to take or coordinate actions with a view to resolving any deficiencies of a common nature and to keep the Commission informed of any follow-up;	(c) <del>to take or coordinate actions with a view to resolving any deficiencies of a common nature and to keep the Commission informed of any follow-up;</del> Governance		(c)
Article 8(4), first subparagraph, point(d)				
y	183 (d) to promote and ensure harmonised application of Union rules.	(d) <del>to promote and ensure harmonised application of Union rules.</del> Governance	(d) to promote and, <b>where possible</b> , ensure harmonised application of Union rules.	(d)
Article 8(4), second subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	184	<p>As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States.</p> <p><i>As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States.</i></p> <p>Governance</p>		<p>As regards the processing of the financial information referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member States.</p> <p>Text Origin: Commission Proposal</p>
Article 8(4), third subparagraph				
Y	185	<p>The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of that report.</p> <p><i>The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of that report.</i></p> <p>Performance Governance</p>	<p>The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of that report.</p> <p>The annual performance report provided by the coordinating body shall be covered by the scope of the opinion referred to in Article 11(1) and its transmission shall be accompanied by a management declaration covering the entirety of that report.</p> <p><b>that compilation of the entire report.</b></p>	
Article 8(5)				
G	186	<p>5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the</p>	<p>5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the</p>	<p>5. Where an accredited paying agency does not meet or no longer meets one or more of the accreditation criteria referred to in paragraph 2, the Member State, acting on its own initiative or at the request of the Commission, shall withdraw that accreditation unless the paying agency makes the</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	necessary changes within a period to be determined by the competent authority depending on the severity of the problem.	necessary changes within a period to be determined by the competent authority depending on the severity of the problem.  Governance		necessary changes within a period to be determined by the competent authority depending on the severity of the problem.
Article 8(6), first subparagraph				
187	6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field.	6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field.  Governance		6. The paying agencies shall manage and ensure the control of the operations linked to public intervention for which they are responsible and they shall retain overall responsibility in that field.
Article 8(6), second subparagraph				
188	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on the control report supporting the payment applications submitted by the EIB or another international institution.	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on the control report supporting the payment applications submitted by the EIB or another international institution.  Governance	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on <del>the</del> control report, <b>which the EIB or other international institution shall provide supporting the payment applications submitted by the EIB or another international institution.</b>	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the paying agency shall rely on a control report, which the EIB or other international institution shall provide supporting the payment applications submitted.  Text Origin: Council Mandate

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Article 9				
189	Article 9 Competent authority	Article 9 <i>Competent authority</i>  Governance		
Article 9(1), introductory part				
190	1. Member States shall designate an authority at ministerial level responsible for:	1. <i>Member States shall designate an authority at ministerial level responsible for:</i>  Governance		
Article 9(1), point (a)				
191	(a) the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 8(2);	(a) <i>the issuing, reviewing and withdrawing of accreditation of paying agencies referred to in Article 8(2);</i>  Governance		
Article 9(1), point (b)				
192	(b) the accreditation of the coordinating body referred to in Article 8(4);	(b) <i>the accreditation of the coordinating body referred to in Article 8(4);</i>  Governance		
Article 9(1), point (c)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
193	(c) the appointing of the certification body referred to in Article 11;	(c) <del>the appointing of the certification body referred to in Article 11;</del> Governance		
Article 9(1), point (d)				
194	(d) carrying out the tasks assigned to the competent authority under this Chapter.	(d) <del>carrying out the tasks assigned to the competent authority under this Chapter.</del> Governance		
Article 9(2)				
195	2. The competent authority shall, by way of a formal act, decide on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body on the basis of an examination of the accreditation criteria to be adopted by the Commission in accordance with point (a) of Article 10(1). The competent authority shall inform the Commission of accreditations and withdrawals of accreditations without delay.	2. <del>The competent authority shall, by way of a formal act, decide on the issuing or, following a review, the withdrawal of the accreditation of the paying agency and the coordinating body on the basis of an examination of the accreditation criteria to be adopted by the Commission in accordance with point (a) of Article 10(1). The competent authority shall inform the Commission of accreditations and withdrawals of accreditations without delay.</del> Governance		
Article 10				

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Y	196	Article 10 Commission powers  Governance		Article 10
Article 10(1), introductory part				
G	197	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:  Governance	1. The Commission is empowered to adopt delegated acts in accordance with Article 100 to <b>ensure the sound operation of the system provided for in Article 8</b> , supplementing this Regulation with rules on:	1.
Article 10(1), point (a)				
G	198	(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 8(2) and of the coordinating bodies referred to in Article 8(4);  Governance		(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 8(2) and of the coordinating bodies referred to in Article 8(4);  Text Origin: Commission Proposal
Article 10(1), point(b)				
G	199	(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities.	(b) the obligations of the paying agencies as regards public intervention, <b>as well as</b> <del>and</del> the rules <del>concerning</del> <b>on</b> the content of their management and control	(b) the obligations of the paying agencies as regards public intervention, as well as the rules on the content of their management and control responsibilities.

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		Governance	responsibilities.	Text Origin: Council Mandate
Article 10(2), first subparagraph, introductory part				
y	200 2. The Commission shall adopt implementing acts laying down rules on:	2. The Commission shall adopt implementing acts laying down rules on: Governance		
Article 10(2), first subparagraph, point (a)				
y	201 (a) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies, as well as the procedures for the supervision of the accreditation of paying agencies;	(a) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies and coordinating bodies, as well as the procedures for the supervision of the accreditation of paying agencies; Governance		(a)
Article 10(2), first subparagraph, point (b)				
y	202 (b) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 8(3);	(b) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 8(3); Governance		(b)
Article 10(2), first subparagraph, point (c)				
y	203			

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	(c) the functioning of the coordinating body and the notification of information to the Commission as referred to in Article 8(4).	(c) the functioning of the coordinating body and the notification of information to the Commission as referred to in Article 8(4).  Governance		(c)
Article 10(2), second subparagraph				
Y	204 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).  Governance		
Article 10a				
G	204a	<u>Article 10a</u> <u>Coordinating bodies</u>  Governance		Article 10a Coordinating bodies  Text Origin: EP Mandate
Article 10a(1), first subparagraph, introductory part				
G	204b	<u>Where more than one paying agency is accredited in a Member State, that Member State shall appoint a public coordinating body, to which it shall assign the following tasks:</u>  Governance		1. Where more than one paying agency is accredited in a Member State, that Member State shall appoint a public coordinating body, to which it shall assign the following tasks:

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	Article 10a(1), point (b)			
y	204d	<p><u>to take or coordinate actions with a view to resolving any deficiencies of a common nature and to keep the Commission informed thereof as well as of any follow-up;</u></p> <p>Governance Performance</p>		(b)
	Article 10a(1), point (c)			
y	204e	<p><u>(c) to ensure the harmonised application of Union rules.</u></p> <p>Governance</p>		(c)
	Article 10a(2), second subparagraph			
g	204f	<p><u>As regards the processing of the information of a financial character referred to in point (a) of the first subparagraph, the coordinating body shall be subject to specific accreditation by the Member State.</u></p> <p>Governance</p>		2.
	Article 11			
g	205	Article 11	Article 11	Article 11

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Certification bodies	Certification bodies <b>Governance</b>		Certification bodies Text Origin: Commission Proposal
Article 11(1), first subparagraph				
206	1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure.	1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure. <b>Governance</b>		1. The certification body shall be a public or private audit body designated by the Member State for a minimum three year period, without prejudice to national law. Where it is a private audit body, and where the applicable Union or national law so requires, it shall be selected by the Member State by means of a public tendering procedure. Text Origin: EP Mandate
Article 11(1), first subparagraph a				
206a		<u>However, a Member State that designates more than one certification body shall also appoint a public certification body at the national level to be responsible for coordination.</u> <b>Governance</b>		1. However, a Member State that designates more than one certification body may also appoint a public certification body at the national level to be responsible for coordination.
Article 11(1), second subparagraph, introductory part				
207				

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	For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether:	For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether: <b>Governance</b>		For the purposes of the first subparagraph of Article 63(7) of the Financial Regulation, the certification body shall provide an opinion, drawn up in accordance with internationally accepted audit standards, which shall establish whether: <a href="#">Text Origin: EP Mandate</a>
Article 11(1), second subparagraph, point (a)				
208	(a) the accounts give a true and fair view;	(a) the accounts give a true and fair view; <b>Governance</b>		(a) the accounts give a true and fair view; <a href="#">Text Origin: EP Mandate</a>
Article 11(1), second subparagraph, point (b)				
209	(b) the Member States' governance systems put in place function properly;	(b) the Member States' governance systems put in place function properly; <b>Governance</b>		(b) the Member States' governance systems put in place function properly; <a href="#">Text Origin: EP Mandate</a>
Article 11(1), third subparagraph				
212	That opinion shall also state whether the examination calls into question the assertions made in the management declaration referred to in point(c) of Article 8(3).	That opinion shall also state whether the examination calls into question the assertions made in the management declaration referred to in point(c) of Article 8(3).		That opinion shall also state whether the examination calls into question the assertions made in the management declaration referred to in point(c) of Article 8(3).

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		Text Origin: EP Mandate
Article 11(1), fourth subparagraph				
213	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions.	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions.  Governance	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions. <b>Those institutions shall provide the annual audit report to the Member States.</b>	Where support is provided through a financial instrument which is implemented by the EIB or another international financial institution in which a Member State is a shareholder, the certification body shall rely on the annual audit report drawn up by the external auditors of those institutions. Those institutions shall provide the annual audit report to the Member States.  Text Origin: Council Mandate
Article 11(2)				
214	2. The certification body shall have the necessary technical expertise. It shall be operationally independent from the paying agency and the coordinating body concerned as well as from the authority which has accredited that agency and the bodies responsible for the implementation and the monitoring of the CAP.	2. The certification body shall have the necessary technical expertise, <u>in terms of both financial management and also related to assessing the achievement of the intended aims of the interventions. All data and information used to enable certifying bodies to provide assurance that targets are being met, as well as those underlying the assumptions made, shall be made available transparently.</u> It shall be operationally independent from the paying agency and the coordinating body concerned as well as from the		2.  Performance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>authority which has accredited that agency and the bodies responsible for the implementation and the monitoring of the CAP.</p> <p>Governance Performance</p>		
Article 11(3), first subparagraph				
y	215	<p>3. The Commission shall adopt implementing acts laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies.</p> <p><del>3. The Commission shall adopt implementing acts laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies.</del></p> <p>Governance</p>		3.
Article 11(3), second subparagraph, introductory part				
y	216	<p>The implementing acts shall also set out:</p> <p><del>The implementing acts shall also set out:</del></p> <p>Governance</p>		
Article 11(3), second subparagraph, point (a)				
y	217	<p>(a) the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the</p> <p><del>(a) the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the</del></p>		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	level of audit evidence required;	<del>level of audit evidence required;</del> Governance		
Article 11(3), second subparagraph, point (b)				
Y	218 (b) the audit methods to be used, by the certification bodies, having regard to international standards on auditing, to deliver their opinions.	(b) <del>the audit methods to be used, by the certification bodies, having regard to international standards on auditing, to deliver their opinions.</del> Governance		(b)
Article 11(3), third subparagraph				
Y	219 Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	<del>Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).</del> Governance		
Article 11(3a)				
G	219a	<u>3a. Once Member States' competent authorities have appointed the certification bodies referred to in this Article and have informed the Commission thereof, the Commission shall present a comprehensive list of all such bodies to the European Parliament, no later than one year after ... [the date of application of this</u>		3a.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Regulation] and a second time no later than four years thereafter.</u> Governance		
Article 12				
223	Article 12 Budget ceiling	Article 12 Budget ceiling Financial management		Article 12 Budget ceiling Text Origin: Commission Proposal
Article 12(1)				
224	1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom)[COM(2018) 322 final].	1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom) [COM(2018) 322 final] <u>that set individual limits for the Member States.</u> Financial management		1. The annual ceiling for EAGF expenditure shall be constituted by the maximum amounts set for it under Regulation (EU, Euratom)[COM(2018) 322 final]. Text Origin: Commission Proposal
Article 12a				
225a		<u>Article 12a Commission powers</u> Governance		Article 12a
Article 12a(1), introductory part				
225b				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>1. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:</u></p> <p>Governance</p>		1.
Article 12a(1), point (a)				
g	225c	<p><u>(a) the minimum conditions for the accreditation of the paying agencies referred to in Article 9(2) and of the coordinating bodies referred to in Article 10(4);</u></p> <p>Governance</p>		(a)
Article 12a(1), point (b)				
g	225d	<p><u>(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities;</u></p> <p>Governance</p>		<p>(b) the obligations of the paying agencies as regards public intervention and the rules concerning the content of their management and control responsibilities;</p> <p>Text Origin: EP Mandate</p>
Article 12a(1), point (c)				
y	225e	<p><u>(c) the procedures for issuing, withdrawing and reviewing accreditation of paying agencies</u></p>		(c)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>and coordinating bodies and for the appointment, and revocation thereof, of certification bodies, as well as the procedures for the supervision of the accreditation of paying agencies, taking into account the principle of proportionality;</u></p> <p>Governance</p>		
Article 12a(1), point (d)				
y	225f	<p><u>(d) the work and checks underlying the management declaration of the paying agencies, referred to in point (c) of Article 9(3);</u></p> <p>Governance</p>		(d)
Article 12a(1), point (e)				
y	225g	<p><u>(e) the functioning of the coordinating body and the notification of information to the Commission under Article 10(4).</u></p> <p>Governance</p>		(e)
Article 12a(2), first subparagraph				
y	225h	<p><u>2. The Commission shall adopt delegated acts in accordance with Article 100 supplementing this</u></p>		2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>Regulation by laying down rules on the tasks of the certification bodies, including the checks to be carried out and the bodies subject to those checks, and on the certificates and the reports, together with the documents accompanying them, to be drawn up by those bodies.</u></p> <p>Governance</p>		
Article 12a(3), introductory part				
y	225i	<p><u>Those delegated acts shall also set out:</u></p> <p>Governance</p>		3.
Article 12a(3), point (a)				
y	225j	<p><u>(a) the audit principles on which the opinions of the certification bodies are based, including an assessment of the risks, internal controls and the level of audit evidence required; and</u></p> <p>Governance</p>		(a)
Article 13				
g	226	Article 13 Compliance with the ceiling	Article 13 Compliance with the ceiling	Article 13 Compliance with the ceiling

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		Text Origin: Commission Proposal
Article 13(1)				
227	1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments.	1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments.  Financial management		1. Where Union law provides for a financial ceiling in euro for agricultural expenditure in respect of a Member State, such expenditure shall be reimbursed subject to that limit set in euro, and, where Articles 37 to 40 apply, with any necessary adjustments.  Text Origin: Commission Proposal
Article 13(2)				
228	2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation], corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro.	2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation], corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro.  Financial management		2. Member States' allocations for direct payments interventions referred to in Article 81 of Regulation (EU).../...[CAP Strategic Plan Regulation], corrected by the adjustments laid down in Article 15 of this Regulation, shall be deemed to be financial ceilings in euro.  Text Origin: Commission Proposal
Article 15				
236	Article 15	Article 15		Article 15

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Financial discipline	Financial discipline Financial management		Financial discipline Text Origin: Commission Proposal
Article 15(1), first subparagraph				
237	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation and Union financial contribution to the specific measures referred to in point (f) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No 229/2013, ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded.	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation <i>and Union financial contribution to the specific measures referred to in point (f) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No 229/2013,</i> ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded. Financial management	1. An adjustment rate for direct payments interventions referred to in point (c) of Article 5(2) of this Regulation and Union financial contribution to the specific measures referred to in point <del>(f)</del> (e) of Article 5(2) of this Regulation and granted under Chapter IV of Regulation (EU) No 228/2013 and Chapter IV of Regulation (EU) No 229/2013, ("the adjustment rate") shall be determined by the Commission when the forecasts for the financing of the interventions and measures financed under that sub-ceiling for a given financial year indicate that the applicable annual ceilings will be exceeded.	1. Financial management
Article 15(1), first subparagraph a				
237a			<b>The adjustment rate shall apply to payments to be granted to farmers for the interventions and specific measures referred to in the first subparagraph exceeding</b>	1. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			EUR 2 000 for the corresponding calendar year. For the purpose of this subparagraph, Article 15(2a) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] shall apply mutatis mutandis.	
Article 15(1), first subparagraph a				
y	237b	<u><i>The adjustment rate determined in accordance with this Article shall only apply to direct payments in excess of EUR 2 000 to be granted to beneficiaries in the corresponding calendar year.</i></u>  Financial management		1.
Article 15(5)				
g	245	5. As a result of the gradual introduction of direct payments interventions provided for in Article 140(2) of Regulation.../... [phasing in CAP Strategic Plan], financial discipline shall apply to Croatia from 1 January 2022.	5. As a result of the gradual introduction of direct payments interventions provided for in Article 140(2) of Regulation.../... [phasing in CAP Strategic Plan], financial discipline shall apply to Croatia from 1 January 2022.	5.  Financial management
Article 15(6)				
y	246	6. The Commission is empowered to adopt delegated acts in accordance with Article 100,	6. The Commission is empowered to adopt delegated acts in accordance with Article 100, <b>which</b>	6.  Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	supplementing this Regulation with rules for calculating the financial discipline to be applied by Member States to farmers.	supplementing this Regulation with rules for calculating the financial discipline to be applied by Member States to farmers.	<b>are necessary in order to ensure a coherent application of the financial discipline in the Member States</b> , supplementing this Regulation with rules for calculating the financial discipline to be applied by Member States to farmers.	
Article 16				
247	Article 16 Budget discipline procedure	Article 16 Budget discipline procedure		Article 16 Budget discipline procedure  Financial management  Text Origin: Commission Proposal
Article 17				
256	Article 17 Early-warning and monitoring system	Article 17 Early-warning and monitoring system		Article 17 Early-warning and monitoring system  Financial management  Text Origin: Commission Proposal
Article 18				
261	Article 18 Monthly payments	Article 18 Monthly payments		Article 18 Monthly payments  Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Commission Proposal
Article 19				
264	Article 19 Procedure for monthly payments	Article 19 Procedure for monthly payments Financial management		Article 19 Procedure for monthly payments Financial management Text Origin: Commission Proposal
Article 19(6)				
270	6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, without applying the procedure referred to in Article 101.	6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, <del>without</del> applying the procedure referred to in Article 101. Financial management		6. The Commission may adopt implementing acts determining supplementary payments or deductions adjusting the payments made in accordance with paragraph 3, without applying the procedure referred to in Article 101. Text Origin: Commission Proposal
Article 20				
271	Article 20 Administrative and personnel costs	Article 20 Administrative and personnel costs		Article 20 Administrative and personnel costs Financial management Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 21				
273	Article 21 Public intervention expenditure	Article 21 Public intervention expenditure		Article 21 Public intervention expenditure  Financial management  Text Origin: Commission Proposal
Article 21(2), introductory part				
275	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on:	2. The Commission is empowered to adopt delegated acts in accordance with Article 100 <b>to ensure the funding by the EAGF of the public intervention expenditure</b> , supplementing this Regulation with rules on:	2.  Financial management
Article 21(3)				
278	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of loss or deterioration of products under the public intervention, and the determination of the amounts to be	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of loss or deterioration of products under the public intervention, and the determination of the amounts to be	3. The Commission is empowered to adopt delegated acts in accordance with Article 100, <b>which are necessary to ensure the proper management of the appropriations entered in the Union's budget for the EAGF</b> , supplementing this Regulation with rules on the valuation of operations in connection with public intervention, the measures to be taken in the case of	3.  Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	financed.	financed.	loss or deterioration of products under the public intervention, and the determination of the amounts to be financed.	
Article 22				
G	280 Article 22 Acquisition of satellite data	Article 22 Acquisition of satellite data  Financial management		Article 22 Acquisition of satellite data  Text Origin: Commission Proposal
Article 22, second paragraph				
Y	282 In accordance with point (b) of Article 7, the Commission shall supply that satellite data free of charge to the authorities competent for the area monitoring system or to suppliers of services authorised by those bodies to represent them.	In accordance with point (b) of Article 7, the Commission shall supply that satellite data free of charge to the authorities competent for the area monitoring <u>and control</u> system or to suppliers of services authorised by those bodies to represent them.  Financial management		
Article 22, third paragraph				
G	283 The Commission shall remain the owner of the satellite data and shall recover it on completion of the work.	The Commission shall remain the owner of the satellite data and shall recover it on completion of the work.  Financial management	The Commission shall remain the owner of the satellite data <del>and shall recover it on completion of the work.</del>	The Commission shall remain the owner of the satellite data.  Text Origin: Council Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 22, fourth paragraph			
Y	284 The Commission may entrust specialised entities to carry out tasks relating to techniques or working methods in connection with the area monitoring system referred to in point (c) of Article 64(1).	The Commission may entrust specialised entities to carry out tasks relating to techniques or working methods in connection with the area monitoring <u>and control</u> system referred to in point (c) of Article 64(1).  Financial management		
	Article 23			
G	285 Article 23 Monitoring of agricultural resources	Article 23 Monitoring of agricultural resources  Financial management		Article 23 Monitoring of agricultural resources  Text Origin: Commission Proposal
	Article 23, first paragraph, introductory part			
G	286 The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to:	The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to:		The actions financed pursuant to point (c) of Article 7 shall aim to give the Commission the means to:  Financial management
	Article 23, first paragraph, point (b)			
G	288 (b) ensure agri-economic and agri-environmental-climate monitoring of agricultural land use and agricultural	(b) ensure agri-economic and agri-environmental-climate monitoring of agricultural land use and agricultural		(b)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	land use change, including agro-forestry, and monitoring of the condition of crops so as to enable estimates to be made, in particular as regards yields and agricultural production and agricultural impacts associated with exceptional circumstances;	land use change, including agro-forestry, and monitoring of the condition of <u>soil, water,</u> crops <u>and other vegetation</u> so as to enable estimates to be made, in particular as regards yields and agricultural production and agricultural impacts associated with exceptional circumstances, <u>and assessment of the resilience of agricultural systems against climate change and progress towards the relevant Sustainable Development Goals;</u>  Financial management		
Article 23, first paragraph, point (d)				
290	(d) contribute to transparency of world markets;	(d) contribute to <u>specific measures increasing the</u> transparency of world markets <u>including market monitoring, taking account of Union objectives and commitments including that to Policy Coherence for Development;</u>  Financial management		(d) contribute to specific measures increasing the transparency of world markets , taking account of Union objectives and commitments
Article 23, second paragraph				
292	Pursuant to point (c) of Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP,	Pursuant to <del>point (c)</del> of Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP <u>and</u>		Pursuant to point (c) of Article 7 the Commission shall finance the actions concerning the collection or purchase of data needed to implement and monitor the CAP,

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, national laboratories and bodies or with the involvement of the private sector.	<u>its effects</u> , including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, <u>Eurostat</u> , national laboratories and bodies or with the involvement of the private sector, <u>while ensuring impartiality, transparency and the free availability of information to the greatest possible extent.</u>  Financial management		including satellite data, geo-spatial data and meteorological data, the creation of a spatial data infrastructure and a website, the carrying out of specific studies on climatic conditions, remote sensing used to assist in the monitoring of agricultural land use change and soil health and the updating of agri-meteorological and econometric models. Where necessary, those actions shall be carried out in collaboration with EEA, JRC, national laboratories and bodies or with the involvement of the private sector.
Article 24				
293	Article 24 Implementing powers	Article 24 Implementing powers		Article 24 Implementing powers  Financial management  Text Origin: Commission Proposal
Article 25				
301	Article 25	Article 25		Article 25

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Provisions applying to all payments	Provisions applying to all payments		Provisions applying to all payments <b>Financial management</b> Text Origin: Commission Proposal
Article 26				
306	Article 26 Financial contribution from the EAFRD	Article 26 Financial contribution from the EAFRD		Article 26 Financial contribution from the EAFRD <b>Financial management</b> Text Origin: Commission Proposal
Article 27				
308	Article 27 Budget commitments	Article 27 Budget commitments		Article 27 Budget commitments <b>Financial management</b> Text Origin: Commission Proposal
Article 27(2), first subparagraph				
310	2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2021 and 31 December 2027.	2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2021 and 31 December 2027.		2. The Union's budget commitments in respect of each CAP Strategic Plan shall be made in annual instalments between 1 January 2023 and 31 December 2027. By way of derogation from

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				<p>Article 111(2) of the Financial Regulation, for each CAP Strategic Plan, the budget commitments for the first instalment shall follow the adoption of the CAP Strategic Plan by the Commission and its subsequent notification to the Member State. The budget commitments for subsequent instalments shall be made by the Commission before 1 May of each year, on the basis of the decision referred to in the first paragraph of this Article, except where Article 16 of the Financial Regulation applies.</p> <p>Financial management</p>
Article 28				
314	<p>Article 28 Provisions applying to payments for rural development interventions</p>	<p>Article 28 Provisions applying to payments for rural development interventions</p>		<p>Article 28 Provisions applying to payments for rural development interventions</p> <p>Financial management</p> <p>Text Origin: Commission Proposal</p>
Article 29				
318	<p>Article 29 Prefinancing arrangements</p>	<p>Article 29 Prefinancing arrangements</p>		<p>Article 29 Prefinancing arrangements</p> <p>Text Origin: Commission</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Financial management		Proposal
Article 29(1), first subparagraph, introductory part				
g	319	1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial prefinancing amount shall be paid in instalments as follows:	1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial prefinancing amount shall be paid in instalments as follows:	1. Following its decision to approve the CAP Strategic Plan, the Commission shall pay an initial prefinancing amount to the Member State for the entire duration of the CAP Strategic Plan. This initial prefinancing amount shall be paid in instalments as follows:  Financial management
Article 29(1), first subparagraph, point(a)				
y	320	(a) in 2021: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(a) in 2021: <del>1,5</del> % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;  Financial management	(a)
Article 29(1), first subparagraph, point(b)				
y	321	(b) in 2022: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;	(b) in 2022: <del>1,5</del> % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan;  Financial management	(b)
Article 29(1), first subparagraph, point(c)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
G	322	(c) in 2023: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.	(c) in 2023: 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.	(c) in <del>2023</del> <b>2025</b> : 1 % of the amount of support from the EAFRD for the entire duration of the CAP Strategic Plan.  Financial management  Text Origin: Council Mandate
Article 29(3)				
Y	325	3. No additional prefinancing shall be paid or recovered where a transfer to or from the EAFRD has taken place in accordance with Article 90 of Regulation (EU) .../... [CAP Strategic Plan Regulation].	3. <del>No</del> Additional prefinancing <del>shall</del> <u>may</u> be paid or recovered where a transfer to or from the EAFRD has taken place in accordance with Article 90 of Regulation (EU) .../... [CAP Strategic Plan Regulation].  Financial management	3.
Article 29(4)				
Y	326	4. Interest generated on the prefinancing shall be used for the CAP Strategic Plan concerned and deducted from the amount of public expenditure indicated on the final declaration of expenditure.	4. Interest generated on the prefinancing shall be used for the CAP Strategic Plan <u>or the Regional Intervention Programme</u> concerned and deducted from the amount of public expenditure indicated on the final declaration of expenditure.  Financial management	4.
Article 30				

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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 30(3)				
331	3. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation (EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	3. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation (EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	3. Where financial instruments are implemented in accordance with Article <del>52</del> <b>53(1)</b> of Regulation (EU).../... [CPR], the declaration of expenditure shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside as agreed in guarantee contracts, by the managing authority, to final recipients as referred to in points (a), (b) and (c) of [Article 74(5) of Regulation (EU) .../... CAP Strategic Plan – eligibility rules or financial instruments].	3. <b>Financial management</b>
Article 30(4), introductory part				
332	4. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article 52 of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article <del>52</del> <b>53(2)</b> of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:	4. Where financial instruments are implemented in accordance with Article 53(2) of Regulation (EU).../... [CPR], declarations of expenditures that include expenditure for financial instruments shall be submitted in accordance with the following conditions:  <b>Financial management</b>  Text Origin: Council Mandate
Article 30(4), point (a)				
333	(a) the amount included in the first	(a) the amount included in the first		(a)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	declaration of expenditure shall need to have been previously paid to the financial instrument and may be up to 25% of the total amount of the CAP Strategic Plan contribution committed to the financial instruments under the relevant funding agreement;	declaration of expenditure shall need to have been previously paid to the financial instrument and may be up to 25% of the total amount of the CAP Strategic Plan <del>contribution</del> <u>co-financing</u> committed to the financial instruments under the relevant funding agreement;  Financial management		
Article 30(5)				
y	335 5. The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan.	5. The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan.  Performance Financial management	5. <b>Amounts paid in accordance with point (a) of paragraph 4 shall be considered advances for the purpose of the last paragraph of Article 35.</b> The amount included in the first declaration of expenditure, referred to in point (a) of paragraph 4, shall be cleared from Commission accounts no later than in the annual accounts for the last execution year for the relevant CAP Strategic Plan.	5.
Article 30(9), third subparagraph				
g	345 Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. However, in cases in which expenditure referred to in Article 107(8) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be	Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. However, in cases in which expenditure referred to in Article 107(8) of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be	Declarations of expenditure shall cover expenditure that the paying agencies have effected during each of the periods concerned. <b>They shall also cover the amounts referred to in the third subparagraph of Article 86(3) of Regulation (EU) No.../... [CAP Strategic Plan</b>	Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	declared to the Commission in the period concerned due to pending approval by the Commission of an amendment to the CAP Strategic Plan, it may be declared in subsequent periods.	declared to the Commission in the period concerned due to pending approval by the Commission of an amendment to the CAP Strategic Plan, it may be declared in subsequent periods.	<b>Regulation]</b> . However, in cases in which expenditure referred to in Article <del>107(8)</del> <b>80(2)</b> of Regulation (EU) No.../... [CAP Strategic Plan Regulation] cannot be declared to the Commission in the period concerned, due to <b>the</b> pending approval by the Commission of an amendment to the CAP Strategic Plan <b>as referred to in Article 107(9) of Regulation (EU) No.../... [CAP Strategic Plan Regulation], this expenditure</b> it may be declared in subsequent periods.	
Article 31				
350	Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan	Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan  Financial management Performance		Article 31 Payment of the balance and closure of the rural development interventions in the CAP Strategic Plan  Text Origin: Commission Proposal
Article 32				
354	Article 32 Automatic decommitment for CAP Strategic Plans	Article 32 Automatic decommitment for CAP Strategic Plans		Article 32 Automatic decommitment for CAP Strategic Plans  Financial management  Text Origin: Commission Proposal

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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 32(3)				
y	357	3. In the event of legal proceedings or of an administrative appeal having suspensory effect, the period for automatic decommitment referred to in paragraph 1 or 2 shall, in respect of the amount relating to the operations concerned, be interrupted for the duration of those proceedings or that administrative appeal, provided that the Commission receives a substantiated notification from the Member State by 31 January of year N + 3.	3. In the event of legal proceedings or of an administrative appeal having suspensory effect, the period for automatic decommitment referred to in paragraph 1 or 2 shall, in respect of the amount relating to the operations concerned, be interrupted for the duration of those proceedings or that administrative appeal, provided that the Commission receives a substantiated notification from the Member State by 31 January of year N + <del>3</del> <sup>4</sup> .	3. <b>Financial management</b>
Article 32(4), first subparagraph, point (a)				
y	359	(a) that part of the budget commitments for which a declaration of expenditure has been made but for which reimbursement has been reduced or suspended by the Commission at 31 December of year N + 2;	(a) that part of the budget commitments for which a declaration of expenditure has been made but for which reimbursement has been reduced or suspended by the Commission at 31 December of year N + <del>2</del> <sup>3</sup> ;	(a) <b>Financial management</b>
Article 32(4), first subparagraph, point(b)				
g	360	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure	(b) that part of the budget commitments which a paying agency has been unable to disburse for reasons of force majeure seriously affecting the implementation of the CAP Strategic Plan. National authorities claiming force majeure

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	shall demonstrate the direct consequences on the implementation of all or part of the CAP Strategic Plan.	shall demonstrate the direct consequences on the implementation of all or part of the CAP Strategic Plan.	shall demonstrate the direct consequences on the implementation of all or part of the <b>rural development interventions in the</b> CAP Strategic Plan.	shall demonstrate the direct consequences on the implementation of all or part of the rural development interventions in the CAP Strategic Plan.  Financial management  Text Origin: Council Mandate
Article 33				
365	Article 33 Agricultural financial year	Article 33 Agricultural financial year		Article 33 Agricultural financial year  Financial management  Text Origin: Commission Proposal
Article 37				
384	Article 37 Reduction of monthly and interim payments	Article 37 Reduction of monthly and interim payments		Article 37 Reduction of monthly and interim payments  Financial management  Text Origin: Commission Proposal
Article 37(1)				
385	1. Where the Commission establishes from declarations of	1. Where the Commission establishes from declarations of		1. Where the Commission establishes from declarations of

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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30.	payments to the Member State concerned in the framework of the implementing acts concerning the monthly payments referred to in Article 19(3) or in the framework of the interim payments referred to in Article 30. <u>The Commission shall ensure that any reductions do not result in additional delays or difficulties for final beneficiaries in the Member State concerned.</u>		
Article 37(3)				
387	3. Reductions under this Article shall be without prejudice to Article 51.	3. Reductions under this Article shall be <u>applied in accordance with the principle of proportionality and</u> without prejudice to Article 51.		3. Financial management
Article 42				
416	Article 42 Payment to beneficiaries	Article 42 Payment to beneficiaries		Article 42 Payment to beneficiaries  Financial management  Text Origin: Commission Proposal
Article 42(2), second subparagraph, introductory part				
419	Notwithstanding the first subparagraph, Member States may:	Notwithstanding the first subparagraph, Member States may:		Notwithstanding the first subparagraph, Member States may:

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Financial management
Article 42(2), second subparagraph, point (a)				
6	420 (a) prior to 1 December but not before 16 October, pay advances of up to 50 % for direct payments interventions;	(a) prior to 1 December but not before 16 October, pay advances of up to 50 % for direct payments interventions <u>and for the measures referred to in Chapter IV of Regulation (EU) No 228/2013 and in Chapter IV of Regulation (EU) No 229/2013 respectively;</u>		(a) Financial management
Article 42(2), second subparagraph, point (b)				
6	421 (b) prior to 1 December pay advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2).	(b) prior to 1 December pay advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2).  Financial management		(b) prior to 1 December pay advances of up to 75 % for the support granted under rural development interventions as referred to in Article 63(2).  Text Origin: Commission Proposal
Article 42(3)				
6	422 3. Member States may decide to pay advances of up to 50% under the interventions referred to in Articles 68 and 71 of Regulation (EU) No.../...[CAP Strategic Plan Regulation].	3. Member States may decide to pay advances of up to 50% under the interventions referred to in Articles 68 and 71 <u>and Chapter III of Title III</u> of Regulation (EU) <del>No</del> .../...[CAP Strategic Plan Regulation] <u>as well as Section I of Chapter II of Regulation (EU) No</u>		3. Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<a href="#">1308/2013</a> .		
Article 42(4)				
423	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the interventions or measures for which the Member States may pay advances.	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with rules on the interventions or measures for which the Member States may pay advances.	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 <del>supplementing this Regulation with</del> <b>amending this Article by adding</b> rules <del>on</del> <b>allowing Member States to pay advances as regards</b> the interventions <b>referred to in Chapter III of Title III of Regulation [CAP Strategic Plan Regulation] and as regards measures regulating or supporting agricultural markets as laid down in Regulation (EU) No 1308/2013 in order to ensure a coherent and non-discriminatory payment of <del>measures for which the Member States may pay advances</del> .</b>	4. The Commission is empowered to adopt delegated acts in accordance with Article 100 amending this Article by adding rules allowing Member States to pay advances as regards the interventions referred to in Chapter III of Title III of Regulation [CAP Strategic Plan Regulation] and as regards measures regulating or supporting agricultural markets as laid down in Regulation (EU) No 1308/2013 in order to ensure a coherent and non-discriminatory payment of advances .  <b>Financial management</b>
Article 42(4) second subparagraph				
423a			<b>The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Article by setting up specific conditions for the payment of advances, to ensure a coherent and non-discriminatory payment of advances.</b>	-a  <b>Financial management</b>
Article 42(5), first subparagraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
424	5. In the event of an emergency, the Commission may adopt implementing acts to resolve specific problems in relation to the application of this Article. Those implementing acts may derogate from paragraph 2, but only to the extent that, and for such a period, as is strictly necessary.	5. In the event of an emergency, the Commission may adopt implementing acts to resolve specific problems in relation to the application of this Article. Those implementing acts may derogate from paragraph 2, but only to the extent that, and for such a period, as is strictly necessary.	5. <b>Upon the request of a Member State</b> , in the event of an emergency, <b>and within the limits of point b) of Article 11 (2) of Regulation (EU, Euratom) 2018/1046, the Commission shall adopt, where appropriate, implementing acts</b> <del>the Commission may adopt</del> <del>implementing acts to resolve specific problems in relation to the</del> application of this Article. Those implementing acts may derogate from paragraph 2, but only to the extent that, and for such a period, as is strictly necessary.	5. <b>Financial management</b>
Article 53a				
517a		<u><a href="#">Article 53a</a></u> <u><a href="#">Recoveries for non-compliance</a></u>		Article 53a <b>Financial management</b> <b>Performance</b>
Article 53a(1)				
517b		<u><a href="#">1. Member States shall request recovery from the beneficiary for any undue payment following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred in the CAP Strategic Plan and bring legal proceedings to that effect where</a></u>		<b>Financial management</b> <b>Performance</b>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>necessary.</u>		
Article 53a(2)				
y	517c	<u>2. If the sum has not been recovered within four years of the date of the recovery request, or within eight years if the recovery is being dealt with by the national courts, 50 % of the financial cost of the non-recovery shall be borne by the Member State concerned and 50 % shall be borne by the Union, without prejudice to the requirement that the Member State concerned is to continue the recovery procedures in accordance with Article 57.</u>		Financial management Performance
Article 53a(3), introductory part				
y	517d	<u>3. On duly justified grounds, Member States may decide not to pursue recovery. A decision to that effect may be taken only in the following cases:</u>		Financial management Performance
Article 53a(3), point (a), introductory part				
y	517e	<u>(a) where the costs of recovery already incurred and the costs likely to be incurred total more than the amount to be recovered, which condition shall be considered to</u>		Financial management Performance

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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>national law, of the debtor or the persons legally responsible for the irregularity.</i></u>		
Article 54				
g	519 Article 54 Provisions specific to the EAGF	Article 54 Provisions specific to the EAGF		Article 54 Provisions specific to the EAGF  Financial management  Text Origin: Commission Proposal
Article 54, first paragraph				
y	520 Sums recovered by the Member States following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred to in the CAP Strategic Plan and the interest thereon shall be made over to the paying agency and booked by it as revenue assigned to the EAGF in the month in which the sums are actually received.	Sums recovered by the Member States following the occurrence of irregularities and other cases of non-compliance by beneficiaries with the conditions of the interventions referred to in the CAP Strategic Plan and the interest thereon <u><i>which shall be calculated from the day following the date on which the payment was due,</i></u> shall be made over to the paying agency and booked by it as revenue assigned to the EAGF in the month in which the sums are actually received.		Financial management
Article 54, first paragraph a				
y	520a	<u><i>Member States may, without</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i>prejudice to the first paragraph, instruct the paying agency, as the body responsible for the recovery of debt, to deduct any outstanding debts owed by a beneficiary from future payments to that beneficiary.</i>		Financial management Performance
Article 55				
522	Article 55 Provisions specific to the EAFRD	Article 55 Provisions specific to the EAFRD		Article 55 Provisions specific to the EAFRD  Financial management  Text Origin: Commission Proposal
Article 55(1), first subparagraph				
523	1. Where irregularities and other cases of non-compliance by beneficiaries with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by totally or partially cancelling the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the financial loss to the EAFRD.	1. Where irregularities and other cases of non-compliance by beneficiaries with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by <i>cancelling partially or, under exceptional circumstances, <del>totally or partially</del> cancelling entirely</i> the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the financial loss to the EAFRD.	1. Where irregularities and other cases of non-compliance by beneficiaries, <b>and as regards financial instruments also by specific funds under holding funds or final recipients</b> , with the conditions of the rural development interventions referred to in the CAP Strategic Plan are detected, Member States shall make financial adjustments by totally or partially cancelling the Union financing concerned. Member States shall take into consideration the nature and gravity of the non-compliance detected and the level of the	1. Financial management

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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 55(1), second subparagraph b				
Y	524b	<u><i>However, the cancelled or recovered Union funds may be reused in their entirety by Member States only for a rural development operation under the national CAP Strategic Plan and provided the funds are not reallocated to rural development operations which have been the subject of a financial adjustment.</i></u>		Financial management
Article 55(2), introductory part				
G	525	2. For rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../...[CPR Article 52], a contribution cancelled in accordance with paragraph 1 of this Article as a result of an individual non-compliance, may be reused within the same financial instrument as follows:	2. For rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../...[CPR Article 52], a contribution cancelled in accordance with paragraph 1 of this Article as a result of an individual non-compliance, may be reused within the same financial instrument as follows:	2. <b>By way of derogation from the second subparagraph of paragraph 1</b> , for rural development interventions receiving aid from financial instruments as referred to in Regulation (EU) .../...[CPR Article 52], a contribution cancelled <del>in accordance with paragraph 1 of this Article</del> as a result of an individual non-compliance, may be reused within the same financial instrument as follows:
				2. Financial management
Article 55(2), point (a)				
G	526	(a) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the final recipient referred to in [CPR Article 2(17)] of Regulation	(a) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the final recipient referred to in [CPR Article 2(17)] of Regulation	(a) Financial management

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(EU) .../..., only for other final recipients within the same financial instrument;	(EU) .../..., only for other final recipients within the same financial instrument;		
Article 55(2), point(b)				
527	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific Fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../... within a holding of Funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific Funds.	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific Fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../... within a holding of Funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific Funds.	(b) where the non-compliance that gives rise to the cancellation of the contribution is detected at the level of the specific fund as referred to in [CPR Article 2(21)] of Regulation (EU) .../...- within a holding-øf funds as referred to in [CPR Article 2(20)] of Regulation (EU) .../..., only for other specific funds.	(b) <b>Financial management</b>
Article 56				
528	Article 56 Implementing powers	Article 56 Implementing powers		Article 56 Implementing powers <b>Financial management</b> Text Origin: Commission Proposal
Article 69				
647	Article 69 System for the identification of beneficiaries	Article 69 System for the identification of beneficiaries <b>Transparency-Audit</b>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 69, first paragraph				
648	The system for recording the identity of each beneficiary of the interventions and measures as referred to in Article 63(2) shall guarantee that all applications submitted by the same beneficiary can be identified as such.	The system for recording the identity of each beneficiary of the interventions and measures as referred to in Article 63(2) shall guarantee that all applications submitted by the same beneficiary can be identified as such. <u><i>It shall also ensure that, where beneficiaries are part of a group within the meaning of point 11 of Article 2(1) of Directive 2013/34/EU, that group can be identified.</i></u>  Transparency-Audit		
Article 88				
777	Article 88 Communication of information	Article 88 Communication of information  Governance		Article 88 Communication of information  Text Origin: Commission Proposal
Article 88(1), first subparagraph, introductory part				
778	1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents:	1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents:		1. In addition to the provisions laid down in Regulation (EU) .../... [CAP Strategic Plan Regulation], Member States shall send to the Commission the following information, declarations and documents:

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a), introductory part				
6	779 (a) for accredited paying agencies and accredited coordinating bodies:	(a) for accredited paying agencies and accredited coordinating bodies: Governance		(a) for accredited paying agencies and accredited coordinating bodies: Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(i)				
6	780 (i) their accreditation document,	(i) their accreditation document, Governance		(i) their accreditation document, Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(ii)				
6	781 (ii) their function (accredited paying agency or accredited coordinating body),	(ii) their function (accredited paying agency or accredited coordinating body), Governance		(ii) their function (accredited paying agency or accredited coordinating body), Text Origin: Commission Proposal
Article 88(1), first subparagraph, point (a)(iii)				
6	782 (iii) where relevant, the withdrawal of their accreditation;	(iii) where relevant, the withdrawal of their accreditation; Governance		(iii) where relevant, the withdrawal of their accreditation; Text Origin: Commission Proposal

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

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	coordinating body and accompanied by the requisite information,	coordinating body and accompanied by the requisite information, <b>Governance</b>		coordinating body and accompanied by the requisite information, <small>Text Origin: Commission Proposal</small>
Article 88(1), first subparagraph, point (c)(ii)				
788	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year,	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year, <b>Governance</b>	"deleted" should be deleted	(ii) estimates of their financial requirements, with regard to the EAGF and, with regard to the EAFRD, an update of estimated declarations of expenditure which will be submitted during the year and estimated declarations of expenditure in respect of following financial year, <small>Text Origin: Commission Proposal</small>
Article 88(1), first subparagraph, point (c)(iii)				
789	(iii) the management declaration and the annual accounts of the accredited paying agencies.	(iii) the management declaration and the annual accounts of the accredited paying agencies. <b>Governance</b>	"deleted" should be deleted	(iii) the management declaration and the annual accounts of the accredited paying agencies. <small>Text Origin: Commission Proposal</small>
Article 88(1), second subparagraph				
790	The annual accounts of accredited paying agencies relating to EAFRD expenditure shall be submitted at the level of each CAP Strategic Plan.	The annual accounts of accredited paying agencies relating to EAFRD expenditure shall be submitted at the level of each CAP Strategic Plan.	<i>deleted</i>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Governance		
Article 88(2)				
791	2. Member States shall inform the Commission regularly of the application of the integrated system referred to in Chapter II of Title IV. The Commission shall organise exchanges of views on this subject with the Member States.	2. Member States shall inform the Commission regularly of the application of the integrated system referred to in Chapter II of Title IV. The Commission shall organise exchanges of views on this subject with the Member States.  Governance		
Article 89				
792	Article 89 Confidentiality	Article 89 Confidentiality  Transparency-Audit		Article 89 Confidentiality  Text Origin: Commission Proposal
Article 89(1), first subparagraph				
793	1. Member States and the Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation.	1. Member States and the Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation.  Transparency-Audit		1. Member States and the Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained under inspection and clearance of accounts measures implemented under this Regulation.  Text Origin: Commission Proposal

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 89(1), second subparagraph				
6	794	<p>The rules laid down in Article 8 of Regulation (Euratom, EC) No 2185/96 shall apply to that information.</p> <p><a href="#">Transparency-Audit</a></p>		<p>The rules laid down in Article 8 of Regulation (Euratom, EC) No 2185/96 shall apply to that information.</p> <p><a href="#">Text Origin: Commission Proposal</a></p>
Article 89(2)				
6	795	<p>2. Without prejudice to national provisions relating to legal proceedings, information collected in the course of scrutiny as provided for in Chapter III of Title IV shall be protected by professional secrecy. It shall not be communicated to any persons other than those who, by reason of their duties in the Member States or in the institutions of the Union, are required to have knowledge thereof for the purposes of performing those duties.</p> <p><a href="#">Transparency-Audit</a></p>		<p>2. Without prejudice to national provisions relating to legal proceedings, information collected in the course of scrutiny as provided for in Chapter III of Title IV shall be protected by professional secrecy. It shall not be communicated to any persons other than those who, by reason of their duties in the Member States or in the institutions of the Union, are required to have knowledge thereof for the purposes of performing those duties.</p> <p><a href="#">Text Origin: Commission Proposal</a></p>
Article 96				
6	842	<p>Article 96 Publication of information relating to beneficiaries</p>	<p>Article 96 Publication of information relating to beneficiaries</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<a href="#">Transparency-Audit</a>		
Article 96(1)				
843	1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds in accordance with [Article 44(3)-(5) of Regulation (EU) .../...CPR Regulation] and paragraphs 2, 3 and 4 of this Article.	1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds <u>in accordance</u> <del>in accordance</del> with [Article 44(3)- <u>to</u> (5) of Regulation (EU) .../... CPR Regulation] and paragraphs 2, 3 and 4 of this Article. <u>Where beneficiaries are part of a group within the meaning of point 11 of Article 2(1) of Directive 2013/34/EU, the published information shall allow for the identification of that group.</u>  <a href="#">Transparency-Audit</a>	1. Member States shall ensure annual ex-post publication of the beneficiaries of the Funds <del>in accordance with</del> <b>for the purposes of</b> [Article 44(3)- <del>(5)</del> (4) of Regulation (EU) .../...CPR Regulation] and <b>in accordance with</b> paragraphs 2, 3 and 4 of this Article.	1.
Article 96(2)				
844	2. [Article 44(3)-(5) of Regulation (EU) .../...CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF, where relevant; however, the amounts corresponding to the national contribution and the co-financing rate, as provided for in points (h) and (i) of Article 44(3) of that Regulation shall not apply to EAGF.	2. [Article 44(3)-(5) of Regulation (EU) .../...CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF, where relevant; however, the amounts corresponding to the national contribution and the co-financing rate, as provided for in points (h) and (i) of Article 44(3) of that Regulation shall not apply to EAGF.  <a href="#">Transparency-Audit</a>	2. [Article 44(3)- <del>(5)</del> <b>points (a), (b), (d), (e), (h), (i), (l) and Article 44(4)</b> of Regulation (EU) .../...CPR Regulation] shall apply in respect of beneficiaries of EAFRD and EAGF; <del>where relevant; however, the amounts corresponding to the national contribution and the co-financing rate, as provided for in points (h) and (i) of Article 44(3) of that</del> <b>The application of point (e) of Article 44(3) Regulation (EU)</b>	2.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			.../... CPR Regulation shall be limited to the purpose of the operation. Article 44 (3) point (k) of Regulation (EU) .../...CPR Regulation shall not apply to EAGFEAFRD.	
Article 96(3), introductory part				
845	3. For the purposes of this Article:	3. For the purposes of this Article: <a href="#">Transparency-Audit</a>		
Article 96(3), first indent				
846	- "operation" means measure or intervention;	- "operation" means measure or intervention; <a href="#">Transparency-Audit</a>	- "operation" means measure, sector, or type of interventions or intervention;	-
Article 96(3), second indent				
846a		<a href="#">Transparency-Audit</a>	- "total cost of the operation" means the amounts of payment corresponding to each measure, sector, or type of interventions financed by the EAGF or the EAFRD received by each beneficiary in the financial year concerned. As regards the payments corresponding to the types of interventions financed by the EAFRD, the amounts to be published shall correspond to the	-

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<b>total public funding, including both the Union and the national contribution;</b>	
Article 96(3), second indent				
847	- "location" means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality".	- "location" means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality".  <a href="#">Transparency-Audit</a>	- "location <b>indicator or geolocation for the operation</b> " means the municipality where the beneficiary is resident or is registered and, where available, the postal code or the part thereof identifying the municipality".	-
Article 96(4), first subparagraph				
848	4. The information referred to in Article 44(3)-(5) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.	4. The information referred to in Article 44(3)-(5) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.  <a href="#">Transparency-Audit</a>	4. The information referred to in Article 44(3)- <del>(5)</del> (4) of that Regulation shall be made available on a single website per Member State. It shall remain available for two years from the date of the initial publication.	4.
Article 96(4), second subparagraph				
849	Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250.	Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250.		Member States shall not publish the information referred to in points (a) and (b) of Article 44(3) of the Regulation (EU) .../...[CPR Regulation] if the amount of aid received in one year by a beneficiary is equal to or less than EUR 1 250.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Transparency-Audit		Text Origin: EP Mandate
Article 97				
850	Article 97 Informing beneficiaries of the publication of data concerning them	Article 97 Informing beneficiaries of the publication of data concerning them  Transparency-Audit		Article 97 Informing beneficiaries of the publication of data concerning them  Text Origin: Commission Proposal
Article 97, first paragraph				
851	Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests.	Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests.  Transparency-Audit		Member States shall inform the beneficiaries that their data will be made public in accordance with Article 96 and that the data may be processed by auditing and investigating bodies of the Union and the Member States for the purposes of safeguarding the Union's financial interests.  Text Origin: Commission Proposal
Article 97, second paragraph				
852	In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the	In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the		In accordance with the requirements of Regulation (EU) 2016/679, where personal data is concerned, the Member States shall inform the beneficiaries of their rights under that Regulation and of the

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	procedures applicable for exercising those rights.	procedures applicable for exercising those rights. <a href="#">Transparency-Audit</a>		procedures applicable for exercising those rights.  Text Origin: Commission Proposal
Article 98				
853	Article 98 Implementing powers	Article 98 Implementing powers  <a href="#">Transparency-Audit</a>		
Article 98, first paragraph, introductory part				
854	The Commission shall adopt implementing acts laying down rules on:	The Commission shall adopt implementing acts laying down rules on:  <a href="#">Transparency-Audit</a>		
Article 98, first paragraph, point(a)				
855	(a) the form, including the way of presentation by measure or intervention, and the timescale of the publication provided for in Articles 96 and 97;	(a) the form, including the way of presentation by measure or intervention, and the timescale of the publication provided for in Articles 96 and 97;  <a href="#">Transparency-Audit</a>	(a) the form, including the way of presentation by measure or <b>type of</b> intervention, and the timescale of the publication provided for in Articles 96 and 97;	(a)
Article 98, first paragraph, point (b)				
856	(b) the uniform application of	(b) the uniform application of		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 97;	Article 97; <a href="#">Transparency-Audit</a>		
Article 98, first paragraph, point (c)				
857	(c) the cooperation between the Commission and Member States.	(c) the cooperation between the Commission and Member States. <a href="#">Transparency-Audit</a>		
Article 98, second paragraph				
858	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 101(3). <a href="#">Transparency-Audit</a>		