

Proposal for a Regulation of the European Parliament and of the Council establishing the Instrument for Pre-accession Assistance (IPA III):
4 December 2020

The amendments made by the Council and the EP in the text of the draft Regulation compared to the Commission's proposal are marked as follows:

- the new text is marked in ***bold italics***;
- the deleted parts of the text are marked in ~~strikethrough~~.

Where full paragraphs of the Commission's proposal were not amended by the EP and/or the Council, they are not repeated in the columns reflecting their respective positions.

Lines in **dark green** are provisionally closed.

Lines in **light green** are provisionally closed, pending agreement on parts of them related to issues outside of the Article discussed.

Parts in **grey** are to be discussed at a later stage.

Parts in **yellow** are not agreed yet but an agreement could be reached at technical level.

Parts in **red** are not agreed and should be discussed during the Trilogue.

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
1	2018/0247 (COD)			2018/0247 (COD)
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL			Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
3	establishing the Instrument for Pre-accession Assistance (IPA III)			establishing the Instrument for Pre-accession Assistance (IPA III)
4	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,			THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
5	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 212 (2) thereof,			Having regard to the Treaty on the Functioning of the European Union, and in particular Article 212 (2) thereof,
6	Having regard to the proposal from the European Commission,			Having regard to the proposal from the European Commission,

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
7	After transmission of the draft legislative act to the national parliaments,			After transmission of the draft legislative act to the national parliaments,
8	Having regard to the opinion of the European Economic and Social Committee ¹ ,			Having regard to the opinion of the European Economic and Social Committee ¹ ,
⁹	¹ (footnote): OJ C , , p . .			¹ (footnote): OJ C , , p . .
10	Having regard to the opinion of the Committee of the Regions ² ,			Having regard to the opinion of the Committee of the Regions ² ,
¹¹	² (footnote): OJ C , , p . .			² (footnote): OJ C , , p . .
12	Acting in accordance with the ordinary legislative procedure,			Acting in accordance with the ordinary legislative procedure,
13	Whereas:			Whereas:
14	(1) Regulation (EU) No 231/2014 ³ expires on 31 December 2020. In order to maintain the Union's effectiveness in external actions, a framework for planning and delivering external assistance should be maintained.			(1) Regulation (EU) No 231/2014 ³ expires on 31 December 2020. In order to maintain the Union's effectiveness in external actions, a framework for planning and delivering external assistance should be maintained.
¹⁵	³ (footnote): Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing			³ (footnote): Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	an Instrument for Pre-accession Assistance (IPA II) (OJ L 77, 15.3.2014, p. 11).			for Pre-accession Assistance (IPA II) (OJ L 77, 15.3.2014, p. 11).
16	(2) The objectives of an instrument for pre-accession are substantially distinct from the general objectives of Union external action as this instrument aims to prepare the beneficiaries listed in Annex I for future membership of the Union and support their accession process. It is therefore essential to have a dedicated instrument in support of enlargement, while ensuring its complementarity with the general objectives of Union external action and in particular with the Neighbourhood, Development and International Cooperation Instrument (NDICI).		(2) The objectives <i>objective</i> of an instrument for pre-accession are substantially distinct from the general objectives of Union external action as this instrument aims <i>is</i> to prepare the beneficiaries listed in Annex I (“ <i>beneficiaries</i> ”) for future membership of the Union and support their accession process, <i>in line with the general objectives of the Union’s external action, including respect for fundamental rights and principles as well as the protection and promotion of human rights, democracy and the rule of law as laid down in Article 21 of the Treaty on European Union.</i> It is therefore essential to have <i>While the distinct nature of the accession process warrants</i> a dedicated instrument in support of enlargement, <i>the objectives</i>	(2) The objectives <i>objective</i> of an instrument for pre-accession are substantially distinct from the general objectives of Union external action as this instrument aims <i>is</i> to prepare the beneficiaries listed in Annex I for future membership of the Union and support their accession process. It is therefore essential to have a dedicated instrument in support of enlargement, while ensuring <i>that its objectives and functioning are consistent with, and complementary to,</i> the general objectives of Union external action <i>as laid down in Article 21 of the Treaty, including respect for fundamental rights and principles as well as the protection and promotion of human rights, democracy and the rule of law. This instrument should also be complementary</i> with the Neighbourhood, Development and International Cooperation Instrument (NDICI).

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<p><i>and functioning of this instrument should be consistent with and complementary to while ensuring its complementarity with the general objectives of Union external action and in particular with the Neighbourhood, Development and International Cooperation Instrument (NDICI). [Am. 1]</i></p>	
17	<p>(3) Article 49 of the Treaty on European Union (TEU) provides that any European state which respects the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities, and commits to promote these values, may apply to become a member of the Union. A European State which has applied to join the Union can become a member only when it has been confirmed that it meets the membership criteria established at the Copenhagen European Council in June 1993 (the ‘Copenhagen criteria’) and provided that the</p>		<p>(3) Article 49 Treaty on European Union (TEU) provides that any European state <i>State</i> which respects the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities, and commits to promote these values, may apply to become a member of the Union. <i>Those values are common to Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women</i></p>	<p>(3) Article 49 Treaty on European Union (TEU) provides that any European state <i>State</i> which respects the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities, and commits to promote these values, may apply to become a member of the Union. <i>Those values are common to Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women and men prevail.</i></p> <p>(4a) A Any European State which has applied to join the Union can become a member <i>of the Union</i> only when <i>where</i></p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>Union has the capacity to integrate the new member. The Copenhagen criteria relate to the stability of institutions guaranteeing democracy, the rule of law, human rights and respect for and protection of minorities, the existence of a functioning market economy as well as the capacity to cope with competitive pressure and market forces within the Union, and the ability to assume not only the rights but also the obligations under the Treaties, including adherence to the aims of political, economic and monetary union.</p>		<p><i>and men prevail. [Am. 2]</i> <i>(4a) A Any</i> European State which has applied to join the Union can become a member <i>of the Union</i> only when <i>where</i> it has been confirmed that it <i>fully</i> meets the membership <i>accession</i> criteria established at the Copenhagen European Council in June 1993 (the 'Copenhagen criteria') and provided that the Union has the capacity to integrate the new member. The Copenhagen criteria relate to the stability of institutions guaranteeing <i>which guarantee</i> democracy, the rule of law, human rights and respect for and protection of minorities, the existence of a functioning market economy as well as the capacity to cope with competitive pressure and market forces within the Union, and the ability to assume not only the rights but also the obligations under the Treaties, including adherence <i>to the pursuit of</i></p>	<p>it has been confirmed that it <i>fully</i> meets the membership <i>accession</i> criteria established at the Copenhagen European Council in June 1993 (the 'Copenhagen criteria') and provided that the Union has the capacity to integrate the new member. The Copenhagen criteria relate to the stability of institutions guaranteeing <i>which guarantee</i> democracy, the rule of law, human rights and respect for and protection of minorities, the existence of a functioning market economy as well as the capacity to cope with competitive pressure and market forces within the Union, and the ability to assume not only the rights but also the obligations under the Treaties, including adherence <i>to the pursuit of</i> the aims of political, economic and monetary union.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			the aims of political, economic and monetary union. [Am. 4]	
18	(4) The enlargement process is built on established criteria and fair and rigorous conditionality. Each beneficiary is assessed on the basis of its own merits. The assessment of progress achieved and the identification of shortcomings aim to provide incentives and guidance to the beneficiaries listed in Annex I to pursue the necessary far-reaching reforms. For the prospect of enlargement to become a reality, a firm commitment to the principle of the 'fundamentals first' ¹⁴ remains essential. Progression towards accession depends on each applicant's respect for the Union's values and its capacity to undertake the necessary reforms to align its political, institutional, legal, administrative and economic systems with the rules, standards, policies and practices in the Union.		(4) The enlargement process is built on established criteria and fair and rigorous conditionality. Each beneficiary is assessed on the basis of its own merits. The assessment of progress achieved and the identification of shortcomings aim to provide incentives and guidance to the beneficiaries listed in Annex I to pursue the necessary far-reaching reforms. For the prospect of enlargement to become a reality, a firm commitment to the principle of the 'fundamentals first' ¹⁴ remains essential. <i>Good neighbourly relations and regional cooperation based on a definitive, inclusive and binding resolution of bilateral disputes are essential elements of the enlargement process and critical for security and stability of the Union as a</i>	(4) The enlargement process is built on established criteria and fair and rigorous conditionality. Each beneficiary is assessed on the basis of its own merits. The assessment of progress achieved and the identification of shortcomings aim to provide incentives and guidance to the beneficiaries listed in Annex I to pursue the necessary far-reaching reforms. For the prospect of enlargement to become a reality, a firm commitment to the principle of the 'fundamentals first' ¹⁴ remains essential. Progression Progress towards accession depends on each applicant's respect for the Union's values and its capacity to undertake <i>and implement</i> the necessary reforms to align its political, institutional, legal, administrative and economic systems with the rules, standards, policies and practices in the Union.

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<p><i>whole. Progression Progress</i> towards accession depends on each applicant's respect for the Union's values and its capacity to undertake <i>and implement</i> the necessary reforms to align its political, institutional, legal, <i>social,</i> administrative and economic systems with the rules, standards, policies and practices in the Union. <i>The Negotiating Framework sets out requirements against which progress in the accession negotiations with each candidate country is assessed. [Am. 3]</i></p>	
19	<p>⁴ (footnote): The 'fundamentals first' approach links rule of law and fundamental rights with the two other crucial areas of the accession process: economic governance – strengthened focus on economic development and improved competitiveness – and the strengthening of democratic institutions and public administration reform. Each of the three fundamentals is of crucial importance for the reform processes in the candidate countries and potential</p>			<p>⁴ (footnote): The 'fundamentals first' approach links rule of law and fundamental rights with the two other crucial areas of the accession process: economic governance – strengthened focus on economic development and improved competitiveness – and the strengthening of democratic institutions and public administration reform. Each of the three fundamentals is of crucial importance for the reform processes in the <i>beneficiaries listed in Annex I</i> and addresses key concerns of the people.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	candidates and addresses key concerns of the citizens.			
19a (new)				<i>(4a) Good neighbourly relations and regional cooperation are essential elements of the enlargement process and critical for security and stability of the Union as a whole. A definitive, inclusive and binding resolution of bilateral disputes is also important.</i>
20	(5) The enlargement policy of the Union is an investment in peace, security and stability in Europe. It provides increased economic and trade opportunities to the mutual benefit of the Union and the aspiring Member States. The prospect of Union membership has a powerful transformative effect, embedding positive democratic, political, economic and societal change.	(5) The enlargement policy of the Union is an investment in peace, security and stability in Europe and allows the Union to be better positioned to address global challenges . It also provides increased economic and trade opportunities to the mutual benefit of the Union and the aspiring Member States. The prospect of Union membership has a powerful transformative effect, embedding positive democratic, political, economic and societal change.	(5) The Enlargement policy of the Union is an investment in integral part of the Union's external action, contributing to peace, security, prosperity and stability in Europe both within and outside the Union's borders . It provides increased economic and trade opportunities to the mutual benefit of the Union and the aspiring Member States, while respecting the principle of progressive integration to ensure a smooth transformation of the beneficiaries . The prospect of Union membership has a powerful transformative effect, embedding positive	(5) The enlargement policy of the Union is an a strategic investment in peace, security, and stability and prosperity in Europe and allows the Union to be better positioned to address global challenges . It also provides increased economic and trade opportunities to the mutual benefit of the Union and the aspiring Member States, while ensuring a gradual transformation of the beneficiaries . The prospect of Union membership has a powerful transformative effect, embedding positive democratic, political, economic and societal change.

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			democratic, political, economic and societal change. [Am. 5]	
21		<i>(5a) Embracing and committing to core European values is a choice, and is essential for all partners aspiring to EU membership. In line with this, the Union expects partners to take ownership and fully commit to European values and the vigorous pursuit of necessary reforms in the interest of their people. This includes progressive alignment with the Union's Common Foreign and Security Policy, notably on issues where major common interests are at stake, such as restrictive measures and tackling hybrid threats.</i>		<i>(5a) Embracing and committing to core European values is a choice, and is essential for all partners aspiring to EU membership. In line with this, the partners should take ownership and fully commit to European values as well as uphold a rules and values based global order and vigorously pursue the necessary reforms in the interest of their people. This includes progressive alignment with the Union's Common Foreign and Security Policy, notably on issues where major common interests are at stake, such as restrictive measures and tackling disinformation and other hybrid threats.</i>
22	(6) The European Commission reaffirmed the firm, merit-based prospect of EU membership for the Western Balkans in its Communication 'A credible enlargement perspective for and enhanced EU engagement with the Western Balkans' ⁵ . This is a strong			(6) The European Commission reaffirmed underlined the firm, merit-based prospect of EU membership for the Western Balkans in its Communication 'A credible enlargement perspective for and enhanced EU engagement with the Western Balkans' ⁵ . This is a strong

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	message of encouragement for the whole Western Balkans and a sign of the EU's commitment to their European future.			message of encouragement for the whole Western Balkans and a sign of the EU's commitment to their European future. 2018 Western Balkans strategy. ⁵ <i>In 2020, the European Commission presented a revised methodology for the accession process in its Communication on "Enhancing the accession process - A credible EU perspective for the Western Balkans", which was endorsed by the Council. [The European Commission also presented an economic and investment plan for the Western Balkans for the longer term post-pandemic recovery].</i>
²³	⁵ (footnote): COM(2018) 65 final available at https://ec.europa.eu/commission/sites/beta-political/files/communication-credible-enlargement-perspective-western-balkans_en.pdf			⁵ (footnote): COM(2018) 65 final available at https://ec.europa.eu/commission/sites/beta-political/files/communication-credible-enlargement-perspective-western-balkans_en.pdf
24		<i>(6a) The European Union and its Member States have, in the Sofia Declaration and Sofia Priority Agenda for the EU and the Western Balkans, reaffirmed their unequivocal support for the European perspective of the Western Balkans as well as their</i>		<i>(6a) The European Union and its Member States have, in the Sofia Declaration and the Zagreb Declaration, reaffirmed their unequivocal support for the European perspective of the Western Balkans as well as their engagement at all levels to support the region's political, economic and social transformation.</i>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<p><i>commitment to accelerate improvement in the lives of the citizens in the areas of connectivity and security, drawing on the relevant aspects of the Commission's Communication adopted on 6 February 2018. Actions under this Regulation should help support the implementation of these commitments.</i></p>		<p><i>In the Zagreb Declaration, the European Union and its Member States have reiterated their strong solidarity with the Western Balkans partners, in particular in the context of the COVID-19 crisis.</i></p>
25		<p><i>(6b) The European Council has granted the status of candidate country to Albania, Iceland⁶, Montenegro, the Republic of North Macedonia, Serbia and Turkey. It has confirmed the European perspective of the Western Balkans. Without prejudice to positions on status or to any future decisions to be taken by the European Council or by the Council, those benefiting from such a European perspective which have not been granted candidate country status may be considered as potential</i></p>		<p><i>(6b) The European Council has granted the status of candidate country to Albania, Iceland⁶, Montenegro, the Republic of North Macedonia, Serbia and Turkey. It has confirmed the European perspective of the Western Balkans, based on the Stabilisation and Association Process which remains the common framework for relations with the Western Balkans. Without prejudice to positions on status or to any future decisions to be taken by the European Council or by the Council, those benefiting from such a European perspective which have not been granted candidate country status may be considered as potential candidates for the sole purpose of this Regulation.</i></p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<i>candidates for the sole purpose of this Regulation.</i>		
26		⁶ (footnote): <i>In March 2015, the Government of Iceland asked the EU to no longer consider Iceland a candidate country, without, however, officially withdrawing Iceland's membership application.</i>		⁶ (footnote): <i>In March 2015, the Government of Iceland asked the EU to no longer consider Iceland a candidate country, without, however, officially withdrawing Iceland's membership application.</i>
27	(7) Assistance should also be provided in compliance with the agreements concluded by the Union with the beneficiaries listed in Annex I. Assistance should mainly focus on assisting the beneficiaries listed in Annex I to strengthen democratic institutions and the rule of law, reform the judiciary and public administration, respect fundamental rights and promote gender equality, tolerance, social inclusion and non-discrimination. Assistance should also support the key principles and rights as defined in the European Pillar of Social Rights. ⁷ Assistance should continue to support their efforts to advance regional, macro-regional and cross-border cooperation as well as	(7) Assistance should also be provided in compliance with the agreements concluded by the Union with the beneficiaries listed in Annex I. Assistance should mainly focus on assisting the beneficiaries listed in Annex I to strengthen democratic institutions and the rule of law, reform the judiciary and public administration, respect fundamental rights and promote gender equality, tolerance, social inclusion and non-discrimination. Assistance should also support the key principles and rights as defined in the European Pillar of Social Rights. ⁷	(7) Assistance should also be provided in compliance with the <i>international</i> agreements concluded by the Union, <i>including</i> with the beneficiaries listed in Annex I . Assistance should mainly focus on assisting the beneficiaries listed in Annex I to strengthen democratic institutions and the rule of law, reform the judiciary and public administration, respect fundamental rights, <i>including those of minorities</i> and promote gender equality, tolerance, social inclusion, <i>respect for international labour standards on workers' rights</i> and non-	(7) Assistance should also be provided in compliance with the agreements concluded by the Union with the beneficiaries listed in Annex I. Assistance should mainly focus on assisting the beneficiaries listed in Annex I to strengthen democratic institutions and the rule of law, reform the judiciary and public administration, respect fundamental rights <i>including those of persons belonging to minorities</i> and promote gender equality, tolerance, social inclusion and non-discrimination <i>based on any ground, including of persons in vulnerable situations, children or persons with disabilities</i> . Assistance should also support <i>the development of a social market economy in line with</i> the key

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>territorial development, including through implementation of Union macro-regional strategies. It should also enhance their economic and social development and economic governance, underpinning a smart, sustainable and inclusive growth agenda, including through implementation of regional development, agriculture and rural development, social and employment policies and the development of the digital economy and society, also in line with the flagship initiative Digital Agenda for the Western Balkans.</p>	<p><i>(7a) As good neighbourly relations and regional cooperation are essential elements of the enlargement process, Assistance should also continue to support their the efforts of the beneficiaries listed in Annex I to advance regional, macro-regional and cross-border cooperation as well as territorial development, including through implementation of Union macro-regional strategies. It should also enhance their economic and social development and economic governance, underpinning a smart, sustainable and inclusive growth agenda, including through implementation of regional development, agriculture and rural development, social and employment policies, and the development of the digital economy and society and boosting research and innovation, also in line with in the context of the flagship</i></p>	<p>discrimination <i>of vulnerable groups, including children and people with disabilities.</i> Assistance should also support <i>adherence by the beneficiaries to the key principles and rights as defined in the European Pillar of Social Rights⁷ as well as to the social market economy and convergence towards the social acquis.</i> Assistance should continue to support their efforts to advance regional, macro-regional and cross-border cooperation as well as territorial development, including through implementation of Union macro-regional strategies, <i>with the aim to develop good neighbourly relations and enhance reconciliation.</i> It should also <i>promote sectoral regional cooperation structures and enhance their economic and social development and economic governance, foster economic integration with the Union single market,</i></p>	<p>principles and rights as defined in the European Pillar of Social Rights.⁷ <i>(7a) As good neighbourly relations and regional cooperation are essential elements of the enlargement process, Assistance should also continue to support their the efforts of the beneficiaries listed in Annex I to advance regional, macro-regional and cross-border cooperation as well as territorial development, including through implementation of Union macro-regional strategies. It should also enhance their economic and social development and economic governance, foster economic integration with the Union single market, including customs cooperation, and promote an open and fair trade underpinning a smart, sustainable and inclusive growth agenda, including through implementation of regional development and cohesion, agriculture and rural development, social and employment policies, and the development of the digital economy and society and boosting research and innovation, also in line with in the context of the flagship initiative Digital Agenda for the Western Balkans.</i></p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		initiative Digital Agenda for the Western Balkans.	<i>including customs cooperation, and promote an open and fair trade,</i> underpinning a smart, sustainable and inclusive growth agenda, including through implementation of regional development, <i>cohesion and inclusion,</i> agriculture and rural development, social and employment policies and the development of the digital economy and society, also in line with the flagship initiative Digital Agenda for the Western Balkans. [Am. 6]	
27a				<i>(7b) Assistance under this Regulation should also be used to strengthen health security and preparedness for public health emergencies as well as addressing, in complementarity with other Union instruments, the major economic shock generated by the COVID-19 outbreak and to mitigate its severe socio-economic impacts, mobilising resources to speed-up the economic recovery of the region.</i>
28	⁷ (footnote):			⁷ (footnote):

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	European Pillar of Social Rights solemnly proclaimed by the European Parliament, the Council and the Commission at the Gothenburg Social Summit for Fair Jobs and Growth, Gothenburg 17 November 2017.			European Pillar of Social Rights solemnly proclaimed by the European Parliament, the Council and the Commission at the Gothenburg Social Summit for Fair Jobs and Growth, Gothenburg 17 November 2017.
28a				<i>(7b) Actions under this Regulation should support reconciliation, peace-building and conflict prevention, through mediation efforts, confidence-building measures, and processes promoting justice, truth-seeking, reparations and guarantees of non-recurrence.</i>
29		<i>(7b) Special emphasis should be put toward creating further opportunities for the youth, including young professionals, while ensuring that this contributes to the socio-economic development of the beneficiaries listed in Annex I. Assistance under this Regulation should also aim to tackle brain drain.</i>		<i>(7c) Special emphasis should be put toward creating further opportunities for the youth, including young professionals, while ensuring that this contributes to the socio-economic development of the beneficiaries listed in Annex I. Assistance under this Regulation should also aim to tackle brain drain.</i>
30			<i>(7a) Taking into consideration the transformatory nature of the reform process during the enlargement process in the</i>	-----

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<i>candidate countries, the Union should enhance its efforts in prioritising key areas for Union funding, such as institution and security building, and enhance its support to candidate countries when implementing projects with a view of protecting those candidate countries from non-EU influences. [Am. 7]</i>	
31			<i>(7b) The Union's efforts to support reform progress in candidate countries through IPA funding should be well communicated in candidate countries, as well as in the Member States. The Union, in that regard, should enhance communication and campaign efforts in order to ensure visibility of the IPA funding, as the main EU instrument of peace and stability in enlargement area. [Am. 8]</i>	<i>(7b) The Union's efforts to support reform progress in the beneficiaries listed in Annex I through IPA funding should be well communicated by those beneficiaries as well as by the Union. The Union, in that regard, should enhance communication and campaign efforts in order to ensure visibility of the IPA funding.</i>
32			<i>(7c) The importance of the facilitation and implementation of the budget</i>	-----

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<i>is recognised as regards institution building, which will in return help in anticipation of possible security issues, and prevent possible future illegal migratory flows towards the Member States. [Am. 9]</i>	
33	(8) The Union should provide support to the transition towards accession for the benefit of the beneficiaries listed in Annex I, based on the experience of its Member States. This cooperation should focus in particular on the sharing of experience acquired by the Member States in the reform process.			(8) The Union should provide support to the transition towards accession for the benefit of the beneficiaries listed in Annex I, based on the experience of its Member States. This cooperation should focus in particular on the sharing of experience acquired by the Member States in the reform process.
34	(9) Enhanced strategic and operational cooperation between the Union and the beneficiaries listed in Annex I on security is pivotal to addressing effectively and efficiently security and terrorism threats.		(9) Enhanced strategic and operational cooperation between the Union and the beneficiaries listed in Annex I on security <i>and defence sector reform</i> is pivotal to addressing effectively and efficiently security, <i>organised crime</i> and terrorism threats. [Am. 10]	(9) Enhanced strategic and operational cooperation between the Union and the beneficiaries listed in Annex I on security is pivotal to addressing effectively and efficiently security, <i>organised crime</i> and terrorism threats.
35			<i>(9a) Actions under the instrument established by</i>	-----

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<p><i>this Regulation should also contribute to assisting the beneficiaries in the progressive alignment with the Common Foreign and Security Policy (CFSP), and the implementation of restrictive measures as well as the Union's broader external policies in international institutions and multilateral fora. The Commission should encourage the beneficiaries to uphold a rules- and values-based global order and cooperate on the promotion of multilateralism and the further strengthening of the international trading system, including WTO reforms.</i></p> <p>[Am. 11]</p>	
36	(10) It is essential to further step up cooperation on migration including border management, ensuring access to international protection, sharing relevant information, strengthening the development benefits of migration, facilitating legal and labour migration,	(10) It is essential to further step up international and regional cooperation on migration including further consolidating border and migration management capacities , ensuring access to international protection, sharing	(10) It is essential to further step up e Cooperation on migration, including border management and control , ensuring access to international protection, sharing relevant information, strengthening the	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	enhancing border control and pursuing our effort in the fight against irregular migration, trafficking in human beings and migrant smuggling.	relevant information, strengthening the development benefits of migration, facilitating legal and labour migration, enhancing border control and pursuing our efforts in the fight against irregular to combat illegal migration, trafficking in human beings and migrant smuggling.	development benefits of migration, facilitating legal and labour migration, enhancing border control and efforts to prevent and discourage irregular migration and pursuing our effort in the forced displacement, and to fight against trafficking in human beings and migrant people smuggling are an important aspect of cooperation between the Union and the beneficiaries. [Am. 12]	
37		<i>(10a) The communication capacities of the beneficiaries listed in Annex I should be enhanced in order to ensure public support for and understanding of the EU values, as well as the benefits and obligations of potential Union membership, while addressing disinformation.</i>		<i>(10a) The communication capacities of the beneficiaries listed in Annex I should be enhanced in order to ensure public support for and understanding of the EU values, as well as the benefits and obligations of potential Union membership, while addressing disinformation.</i>
38	(11) Strengthening the rule of law, including the fight against corruption and organised crime, and good governance, including public administration reform, remain key	(118a) Strengthening the rule of law, including the fight against corruption and organised crime, and good governance, including public	(11) Strengthening the rule of law, including the independence of the judiciary , fight against corruption, money	(118a) Strengthening the rule of law, including the independence of the judiciary , fight against corruption, money laundering and organised crime, as well as transparency , good

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>challenges in most of the beneficiaries listed in Annex I and are essential in order for beneficiaries to come closer to the Union and later to fully assume the obligations of Union membership. In view of the longer-term nature of the reforms pursued in those areas and the need to build up track records, financial assistance under this Regulation should address the requirements placed on the beneficiaries listed in Annex I as early as possible.</p>	<p>administration reform, remain key challenges in most of the beneficiaries listed in Annex I and are essential in order for beneficiaries to come closer to the Union and later to fully assume the obligations of Union membership. In view of the longer-term nature of the reforms pursued in those areas and the need to build up track records, financial assistance under this Regulation should address the requirements placed on the beneficiaries listed in Annex I as early as possible.</p>	<p><i>laundering</i> and organised crime, and good governance, including public administration reform, <i>providing support for human rights defenders, continued alignment on transparency, public procurement, competition, state aid, intellectual property and foreign investment</i> remain key challenges in most of the beneficiaries listed in Annex I and are essential in order for beneficiaries to come closer to the Union and <i>to prepare</i> to fully assume the obligations of Union membership. In view of the longer-term nature of the reforms pursued in those areas and the need to build up track records, financial assistance under this Regulation should <i>be programmed to</i> address the requirements placed on the beneficiaries listed in Annex I <i>these issues</i> as early as possible. [Am. 13]</p>	<p>governance <i>at all levels</i>, and public administration reform, <i>including in the fields of public procurement, competition, and state aid</i> remain key challenges in most of the beneficiaries listed in Annex I and are essential in order for beneficiaries to come closer to the Union and <i>to prepare</i> to fully assume the obligations of Union membership. In view of the longer-term nature of the reforms pursued in those areas and the need to build up track records, financial assistance under this Regulation should address the requirements placed on the beneficiaries listed in Annex I <i>these issues</i> as early as possible.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
39	(12) In accordance with the principle of participatory democracy, parliamentary oversight in each beneficiary listed in Annex I should be encouraged by the Commission.	(12b) In accordance with the principle of participatory democracy, parliamentary oversight in each beneficiary listed in Annex I should be encouraged by the Commission.	(12) <i>The parliamentary dimension remains fundamental in the accession process. Therefore, in accordance with the principle of participatory democracy, the strengthening of parliamentary capacities, parliamentary oversight, democratic procedures and fair representation in each beneficiary listed in Annex I of the beneficiaries</i> should be encouraged promoted by the Commission. [Am. 14]	(12b) In accordance with the principle of participatory democracy, <i>the strengthening of parliamentary capacities, parliamentary oversight, democratic procedures and fair representation</i> in each beneficiary listed in Annex I, should be encouraged by the Commission.
39a				<i>(12b) The Union must lead the transition to a healthy planet and a more connected world. The [European Green Deal] provides a renewed commitment and a new strategic framework to achieve this global objective. The Union should use its influence, expertise and financial assistance to mobilise the beneficiaries listed in Annex I to join it on a sustainable path. This Regulation should promote the green agenda by reinforcing environmental protection, contributing to mitigation and increasing resilience to climate change</i>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
				<i>and, accelerating the shift towards a low-carbon economy.</i>
40	<p>(13) The beneficiaries listed in Annex I need to be better prepared to address global challenges, such as sustainable development and climate change, and align with the Union's efforts to address those issues. Reflecting the importance of tackling climate change in line with the Union's commitments to implement the Paris Agreement and the Sustainable Development Goals (SDGs), this Programme should contribute to mainstream climate action in the Union's policies and to the achievement of an overall target of 25 % of the EU budget expenditures supporting climate objectives. Actions under this Programme are expected to contribute 16 % of the overall financial envelope of the Programme to climate objectives. Relevant actions will be identified during the Programme's preparation and implementation, and the overall contribution from this Programme should be part of relevant evaluations and review processes.</p>	<p><i>Completed mandate:</i></p> <p>(13) The beneficiaries listed in Annex I need to be better prepared to address global challenges, such as sustainable development and climate change, and align with the Union's efforts to address those issues. Reflecting the importance of tackling climate change in line with the Union's commitments to implement the Paris Agreement and the Sustainable Development Goals (SDGs), this Programme should contribute to mainstream climate action in the Union's policies and to the achievement of an overall target of 25 30 % of the EU budget expenditures supporting climate objectives. Actions under this Programme are expected to contribute 16 18 % of the overall financial envelope of the Programme to climate objectives, <i>with the objective to increase this</i></p>	<p>(13) The beneficiaries listed in Annex I need to be better prepared to address global challenges, such as sustainable development and climate change, and align with the Union's efforts to address those issues. Reflecting the importance of tackling climate change in line with the Union's commitments to implement the Paris Agreement and the Sustainable Development Goals (SDGs), this Programme should contribute to mainstream climate action in the Union's policies and to the achievement of an overall target of 25 % of the EU budget expenditures supporting climate objectives. Actions under this Programme are expected <i>should aim</i> to contribute <i>at least</i> 16 % of the overall financial envelope of the Programme to climate objectives, <i>striving to achieve</i></p>	<p>(13) The beneficiaries listed in Annex I need to be better prepared to address global challenges, such as sustainable development and climate change, and align with the Union's efforts to address those issues. Reflecting the importance of tackling climate change in line with the Union's commitments to implement the Paris Agreement and the Sustainable Development Goals (SDGs), this Programme should contribute to mainstream climate action in the Union's policies and to the achievement of an overall target of 25 30 % of the EU budget expenditures supporting climate objectives <i>and the ambition of 7.5% of the Budget reflecting biodiversity expenditures in 2024 and 10% in 2026 and 2027 while considering the existing overlaps between climate and biodiversity goals.</i> Actions under this Programme are expected to contribute 16 18 % of the overall financial envelope of the Programme to climate objectives, <i>with the objective to increase this percentage to 20% by 2027.</i> Relevant actions will be identified during the Programme preparation and</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		percentage to 20% by 2027. Relevant actions will be identified during the Programme preparation and implementation, and the overall contribution from this Programme should be part of relevant evaluations and review processes.	the goal that climate-related spending reaches 30 % of MFF expenditure by 2027. Priority should be given to environmental projects addressing cross-border pollution. Relevant actions will be identified during the Programme's preparation and implementation execution , and the overall contribution from this Programme should be part of relevant evaluations and review processes. [Am. 15]	implementation, and the overall contribution from this Programme should be part of relevant evaluations and review processes.
41		⁸ (<i>footnote</i>): <i>This target will be further discussed in the context of the IPA III Regulation depending on the outcome of the horizontal MFF discussions on the overall climate objectives.</i>		----
42	(14) Actions under this Instrument should support implementation of the United Nations 2030 Agenda for Sustainable Development, as a universal agenda, to which the EU and its Member States are fully committed and which all	<i>Completed mandate:</i> (14) Actions under this Instrument should support implementation of the United Nations 2030 Agenda for Sustainable Development, as a universal agenda, to which the EU and its Member States are		(14) Actions under this Instrument should support implementation of the United Nations 2030 Agenda for Sustainable Development, as a universal agenda, to which the EU and its Member States are fully committed and which all beneficiaries listed in Annex I have endorsed. <i>In order to achieve</i>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>beneficiaries listed in Annex I have endorsed.</p>	<p>fully committed and which all beneficiaries listed in Annex I have endorsed. <i>In order to achieve these objectives, in addition to actions in which climate is one of the main objectives, actions under this Regulation should, whenever possible, mainstream environmental sustainability and climate change objectives across all sectors, and pursue green growth into national and local strategies including supporting sustainability criteria in public procurement. Actions under this Regulation should take the green oath to “do no harm” and should comply with the EU taxonomy to the extent possible, in particular to ensure the sustainability of investments in the Western Balkans and Turkey.</i></p>		<p><i>these objectives, in addition to actions in which climate is one of the main objectives, actions under this Regulation should, whenever possible, mainstream environmental sustainability and climate change objectives across all sectors with particular attention to environmental protection and tackling cross-border pollution, and pursue green growth into national and local strategies including supporting sustainability criteria in public procurement. Actions under this Regulation should take the green oath to “do no harm” and should comply with the EU taxonomy to the extent possible, in particular to ensure the sustainability of investments in the Western Balkans and Turkey.</i></p>
43	<p>(15) This Regulation lays down a financial envelope for its period of application which is to constitute the prime reference amount, within the meaning of [reference to be updated as appropriate according to the new</p>	<p><i>Completed mandate:</i> (15) This Regulation lays down a financial envelope for <i>the entire duration of this Instrument, its period of</i></p>		<p>(15) This Regulation lays down a financial envelope for its period of application which is to constitute the prime reference amount, within the meaning of [reference to be updated as appropriate according to the new inter-</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	inter-institutional agreement: point 17 of the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management ⁹], for the European Parliament and the Council during the annual budgetary procedure.	application which is to constitute the prime reference amount, within the meaning of reference to be updated as appropriate according to the new inter-institutional agreement : point 17 of the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management ⁹], for the European Parliament and the Council during the annual budgetary procedure.		institutional agreement: point 17 of the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management ⁹], for the European Parliament and the Council during the annual budgetary procedure.
44	⁹ (footnote): Reference to be updated: OJ C 373, 20.12.2013, p. 1. The agreement is available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2013.373.01.0001.01.ENG &toc=OJ:C:2013:373:TOC	Reference to be updated: OJ C 373, 20.12.2013, p. 1. The agreement is available at		⁹ (footnote): Reference to be updated: OJ C 373, 20.12.2013, p. 1. The agreement is available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2013.373.01.0001.01.ENG &toc=OJ:C:2013:373:TOC
45	(16) The Commission and the Member States should ensure compliance, coherence, and complementarity of their assistance, in particular through regular	(16) The Commission and the Member States should ensure compliance, coherence, and complementarity of their assistance, in particular	(16) The Commission and the Member States should ensure compliance, coherence, consistency and complementarity of their	(16) The Commission and the Member States should ensure compliance, coherence, consistency and complementarity of their assistance, in particular through regular consultations

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>consultations and frequent exchanges of information during the different phases of the assistance cycle. The necessary steps should also be taken to ensure better coordination and complementarity, including through regular consultations, with other donors. The role of civil society should be enhanced both in programmes implemented through government bodies and as a direct beneficiary of Union assistance.</p>	<p>through regular consultations and frequent exchanges of information during the different phases of the assistance cycle. The necessary steps should also be taken to ensure better coordination and complementarity, including through regular consultations, with other donors. <i>The Commission and Member States should also enhance coordination at local level ensuring that Member States can have an informed participation throughout the programming process and can better exercise their role in the IPA Committee.</i> The role of civil society should be enhanced both in programmes implemented through government bodies and as a direct beneficiary of Union assistance.</p>	<p><i>external financing</i> assistance, in particular through regular consultations and frequent exchanges of information during the different phases of the assistance cycle. The necessary steps should also be taken to ensure better coordination and complementarity, including through regular consultations, with other donors. <i>Diverse independent civil society organisations and different types and levels of local authorities should play a meaningful role in the process.</i> The role of <i>In line with the principle of inclusive partnership,</i> civil society <i>organisations</i> should be enhanced both in <i>part of both the design, implementation, monitoring and evaluation of the</i> programmes implemented <i>executed</i> through government bodies and as a <i>be</i> direct beneficiary <i>beneficiaries</i> of Union assistance. [Am. 16]</p>	<p>and frequent exchanges of information during the different phases of the assistance cycle, <i>including at the local level.</i> The necessary steps should also be taken to ensure better coordination and complementarity, including through regular consultations with other donors. <i>The Commission should ensure that relevant stakeholders of beneficiaries listed in Annex I, including civil society organisations, local and regional authorities as appropriate, are duly consulted and have timely access to relevant information allowing them to play a meaningful role during the design, implementation and associated monitoring processes of programmes.</i></p> <p>The role of civil society should be enhanced both in programmes implemented through government bodies and as a direct beneficiary of Union assistance. <i>Likewise, the Union assistance should also support human rights' defenders.</i></p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
46	<p>(17) The priorities for action towards meeting objectives in the relevant policy areas which will be supported under this Regulation should be defined in a programming framework established by the Commission for the duration of the Union multiannual financial framework for the period from 2021 to 2027 in partnership with the beneficiaries listed in Annex I, based on the enlargement agenda and their specific needs, in line with the general and specific objectives defined by this Regulation and taking relevant national strategies into due account. The programming framework should identify the areas to be supported through assistance with an indicative allocation per area of support, including an estimate of climate-related expenditure.</p>	<p>(17) The priorities for action towards meeting objectives in the relevant policy areas which will be supported under this Regulation should be defined in a programming framework established by the Commission for the duration of the Union multiannual financial framework for the period from 2021 to 2027 in partnership with the beneficiaries listed in Annex I, based on the enlargement agenda policy framework defined by the European Council and the Council as well as and their specific needs of the beneficiaries, in line with the general and specific objectives defined by this Regulation and taking relevant national strategies into due account. The programming framework should identify the areas to be supported through assistance with an indicative allocation per area of support, including an estimate of climate-related expenditure.</p>	<p>(17) The priorities for action towards meeting Specific and measurable objectives in the relevant policy areas which will be supported under this Regulation should be defined for each beneficiary, followed up by priorities for action towards meeting these objectives in a programming framework established by the Commission for the duration of the Union multiannual financial framework for the period from 2021 to 2027 by means of delegated acts. The programming framework should be established in partnership with the beneficiaries listed in Annex I, based on the enlargement agenda and their specific needs, in line with the general and specific objectives defined by this Regulation and the principles of Union external action, taking relevant national strategies and pertaining European Parliament resolutions into due account. That</p>	<p>(17) The priorities for action towards meeting objectives in the relevant policy areas which will be supported under this Regulation should be defined in a programming framework established by the Commission {1}. The programming framework should be established in partnership with the beneficiaries listed in Annex I, based on the enlargement agenda and their specific needs, in line with the overall policy framework and principles, as well as general and specific objectives defined by this Regulation and taking relevant national strategies into due account.</p> <p>The programming framework should identify the areas to be supported through assistance with an indicative allocation per area of support, including an estimate of climate-related expenditure.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<p><i>partnership should include, as appropriate, competent authorities, as well as civil society organisations. The Commission should encourage cooperation among the relevant stakeholders and donor co-ordination. The programming framework should be reviewed following the mid-term evaluation.</i> The programming framework should identify the areas to be supported through assistance with an indicative allocation per area of support, including an estimate of climate-related expenditure. [Am. 17]</p>	
47	<p>(18) It is in the Union's interest to assist the beneficiaries listed in Annex I in their efforts to reform with a view to Union membership. Assistance should be managed with a strong focus on results and with incentives for those who demonstrate their commitment to reform through efficient implementation of pre-accession assistance and progress</p>	<p>(18) It is in the Union's interest to assist the beneficiaries listed in Annex I in their efforts to reform with a view to Union membership. Assistance should be managed with a strong focus on results and should be differentiated in scope and intensity according to the performance of the beneficiaries, including by incentivising their</p>	<p>(18) It is in the Union's common interest of the Union and the beneficiaries to assist the beneficiaries' listed in Annex I in their efforts to reform their political, legal and economic systems with a view to Union membership. Assistance should be managed with a strong focus on results in accordance with a</p>	<p>(18) It is in the Union's common interest of the Union and the beneficiaries to assist advance the efforts of the beneficiaries' listed in Annex I to reform their political, legal and economic systems with a view to Union membership. Assistance should be managed with a strong focus on results and with incentives for those who demonstrate their commitment to reform through efficient implementation of pre-accession assistance and progress</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position <small>(vote on 27.03.2019, doc. 7802/19)</small>	Compromise proposals
	towards meeting the membership criteria.	<i>commitment to and progress in implementing reforms, particularly in the areas of rule of law and fundamental rights, the strengthening of democratic institutions and public administration reform as well as economic development and competitiveness and with incentives for those who demonstrate their commitment to reform through efficient implementation of pre-accession assistance and progress towards meeting the membership criteria. Likewise, assistance should ensure predictability and a balance between beneficiaries, taking into account their specific situation, needs and capacities as well as support provided under previous instruments.</i>	<i>performance-based approach and with significant incentives for more effective and efficient use of funds for those who demonstrate their commitment to reform through efficient implementation of pre-accession assistance and progress towards meeting the membership criteria. Assistance should be allocated in line with the “fair share” principle and clear consequences in cases of serious deterioration or lack of progress in the respect for human dignity, freedom, democracy, equality, the rule of law and human rights. [Am. 18]</i>	towards meeting the membership criteria. <i>based both on a performance-based approach and a fair share principle, ensuring progress in all beneficiaries listed in Annex I. Assistance should be targeted and adjusted to their specific situation, taking into account further efforts needed to meet the objectives of this Regulation. The needs and capacities of those beneficiaries should be taken into account in accordance with the fair share principle in order to avoid a disproportionately low level of assistance as compared to other beneficiaries.</i> <i>Assistance should be differentiated in scope and intensity according to performance of the beneficiaries listed in Annex I, in particular their commitment to and progress in implementing reforms, notably in the field of the rule of law and fundamental rights, democratic institutions and public administration reform, economic development and competitiveness.</i>
48		Completed mandate: <i>(18a) Where on the basis of relevant indicators significant</i>		

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<p><i>regression or persistent lack of progress by a beneficiary listed in Annex I in the areas covered by "fundamentals first" approach is noted, the scope and intensity of assistance should be modulated accordingly, without prejudice to the powers of the Council to adopt restrictive measures following a decision on the interruption or reduction, in part or completely, of economic and financial relations with one or more third countries in accordance with Article 215 TFEU and the Commission's power to suspend payments or the implementation of financing agreements in accordance with Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council^{9a} (the 'Financial Regulation'). Due consideration should be given to the respect by the beneficiaries of the principles of the United Nations Charter and international law.</i></p>		

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
48a		<p><i>Completed mandate:</i></p> <p>^{9a} <i>(footnote):</i></p> <p>Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).</p>		
49		<p>(18b) To allow Member States to provide adequate strategic guidance in the IPA Committee, the Commission should annually assess the implementation of the IPA programming framework, describing how the performance approach and fair share and performance approach were effected. This assessment should also</p>		<p>(18b) The Commission should annually assess the implementation of the IPA programming framework, describing how the performance approach and fair share and performance approach were effected. This assessment should also include a state of play on the level of funding for each objective as well as for each beneficiary listed in Annex I. {1}</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<i>include a state of play on the level of funding for each objective as well as for each beneficiary listed in Annex I. It should also allow the IPA Committee to have adequate information and provide guidance regarding the modulation of the scope and intensity of assistance.</i>		
50			<i>(18a) The Commission should set up clear monitoring and evaluation mechanisms to ensure that the objectives and actions concerning different beneficiaries remain relevant and feasible and to regularly measure progress. To that effect, every objective should be accompanied by one or more performance indicators, assessing the beneficiaries' adoption of reforms and their concrete implementation. [Am. 19]</i>	<i>(18a) The Commission should ensure clear monitoring and evaluation mechanisms are in place in order to provide effective accountability and transparency in implementing the Union budget, and in order to ensure effective assessment of progress towards the achievement of this Regulation's objectives. Whenever possible and appropriate, the results of the Union's action should be monitored and evaluated on the basis of pre-defined, transparent, country-specific and measurable indicators, adapted to the specificities and objectives of this Instrument.</i>
51	(19) The transition from direct management of pre-accession funds by the Commission to indirect	(19) The transition from direct management of pre-accession funds by the Commission to	(19) The transition from direct management of pre-accession funds by the	(19) The transition from direct management of pre-accession funds by the Commission to indirect management

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	management by the beneficiaries listed in Annex I should be progressive and in line with the respective capacities of those beneficiaries. Assistance should continue to make use of the structures and instruments that have proved their worth in the pre-accession process.	indirect management by the beneficiaries listed in Annex I should be progressive and in line with the respective capacities of those beneficiaries. <i>It should be reversed in specific policy or programme areas in the event where a beneficiary listed in Annex I fails to fulfil relevant obligations and to administer Union funds in accordance to the established rules, principles and objectives.</i> Assistance should continue to make use of the structures and instruments that have proved their worth in the pre-accession process.	Commission to indirect management by the beneficiaries listed in Annex I should be progressive and in line with the respective capacities of those beneficiaries. <i>That transition should be reversed or suspended in specific policy or programme areas in the event that the beneficiaries fail to fulfil relevant obligations or to administer the Union funds in accordance with the established rules, principles and objectives. Such a decision should give due consideration to any possible negative economic and social consequences.</i> Assistance should continue to make use of the structures and instruments that have proved their worth in the pre-accession process. [Am. 20]	by the beneficiaries listed in Annex I should be progressive and in line with the respective capacities of those beneficiaries <i>as well as with due regard to principles of good governance. The Commission should take appropriate supervisory measures ensuring the protection of the financial interests of the Union, and be able, where necessary, to reverse this transition.</i> Assistance should continue to make use of the structures and instruments that have proved their worth in the pre-accession process.
52	(20) The Union should seek the most efficient use of available resources in order to optimise the impact of its external action. That should be achieved through coherence and	(20) The Union should seek the most efficient use of available resources in order to optimise the impact of its external action. That should be	(20) The Union should seek the most efficient use of available resources in order to optimise the impact of its external action. That should	(20) The Union should seek the most efficient use of available resources in order to optimise the impact of its external action. That should be achieved through coherence, <i>consistency</i> and

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	complementarity among the Union's external financing instruments, as well as the creation of synergies with other Union policies and programmes. This includes, where relevant, coherence and complementarity with macro-financial assistance.	achieved through coherence and complementarity among the Union's external financing instruments, as well as the creation of synergies with other Union policies and programmes, <i>such as Horizon Europe, Erasmus, Creative Europe or the Connecting Europe Facility</i> . This includes, where relevant, coherence and complementarity with macro-financial assistance.	be achieved, <i>in order to avoid the overlapping with other existing external financing instruments</i> , through coherence, <i>consistency</i> and complementarity among the Union's external financing instruments, as well as the creation of synergies with other Union policies and programmes. This includes, where relevant, coherence and complementarity with macro-financial assistance. [Am. 21]	complementarity with the Union's external financing instruments, as well as the creation of synergies with other Union policies and programmes, <i>such as Horizon Europe, Erasmus, Creative Europe, the European Green Deal and the Just Transition Fund and the Connecting Europe Facility</i> . This includes, where relevant, coherence and complementarity with macro-financial assistance.
53	(21) In order to maximise the impact of combined interventions to achieve a common objective, this Regulation should be able to contribute to actions under other programmes, as long as the contributions do not cover the same costs.			(21) In order to maximise the impact of combined interventions to achieve a common objective, this Regulation should be able to contribute to actions under other programmes, as long as the contributions do not cover the same costs.
54			<i>(21a) Without prejudice to the budgetary procedure and the provisions on the suspension of aid established in international agreements with beneficiaries, the power to adopt delegated acts in accordance with Article 290</i>	

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<p><i>of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending Annex I to this Regulation in order to suspend or partially suspend Union assistance. That power should be used in cases where there is consistent backsliding on one or more of the Copenhagen criteria or where a beneficiary fails to respect the principles of democracy, the rule of law, human rights and fundamental freedoms or violates the commitments taken in the relevant agreements concluded with the Union. Where the Commission finds that the reasons justifying the suspension of assistance no longer apply, it should be empowered to adopt delegated acts to amend Annex I in order to reinstate Union assistance. [Am. 22]</i></p>	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
55	(22) Funding from this Regulation should be used to finance actions under the international dimension of Erasmus, the implementation of which should be done according to the Erasmus Regulation ¹⁰ .			(22) Funding from this Regulation should be used to finance actions under the international dimension of Erasmus, the implementation of which should be done according to the Erasmus Regulation ¹⁰ .
56	¹⁰ (footnote): New Erasmus Regulation			¹⁰ (footnote): New Erasmus Regulation
57	(23) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 of the Treaty on the Functioning of the European Union should apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, financial assistance, budget support, trust funds, financial instruments and budgetary guarantees, and provide for checks on the responsibility of financial actors. Rules adopted on the basis of Article 322 TFEU also concern the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in Member States and third	<i>Completed mandate:</i> (23) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 of the Treaty on the Functioning of the European Union should apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, financial assistance, budget support, trust funds, financial instruments and budgetary guarantees, and provide for checks on the responsibility of		

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	countries, as the respect for the rule of law is essential for sound financial management and effective EU funding.	financial actors. Rules adopted on the basis of Article 322 TFEU also concern <i>other conditionalities to protect the budget</i> the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in Member States and third countries, as the respect for the rule of law is essential for sound financial management and effective EU funding ^{10a} .		
57a		^{10a} (footnote): <i>This recital may have to be updated pending the outcome of negotiations on the conditionality regime.</i>		
58	(24) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as		(24) The types of financing and the methods of implementation <i>execution</i> under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk	(24) The types of financing and the methods of {1} under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation.		of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation. [Am. 23]	to in Article 125(1) of the Financial Regulation.
59	(25) The Union should continue to apply common rules for the implementation of the external actions. Rules and procedures for the implementation of the Union's instruments for financing external action are laid down in Regulation (EU) No [NDICI] of the European Parliament and of the Council. Additional detailed provisions should be laid down for addressing the specific situations in particular for cross-border cooperation, agriculture and rural development policy area.		(25) The Union should continue to apply common rules for the implementation of the external actions. Rules and procedures for the implementation application of the Union's instruments for financing external action are laid down in Regulation (EU) No [NDICI] of the European Parliament and of the Council. Additional detailed provisions should be laid down for addressing the specific situations in particular for cross-border cooperation, agriculture and rural development policy area. [Am. 24]	(25) The Union should continue to apply common rules for the implementation of the external actions. Rules and procedures for the {1} of the Union's instruments for financing external action are laid down in Regulation (EU) No [NDICI] of the European Parliament and of the Council. Additional detailed provisions should be laid down for addressing the specific situations in particular for cross-border cooperation, agriculture and rural development policy area.
60	(26) External actions are often implemented in a highly volatile environment requiring a continuous		(26) External actions are often implemented in a highly volatile environment	(26) External actions are often implemented in a highly volatile environment requiring a continuous and

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>and rapid adaptation to the evolving needs of Union partners and to global challenges such as human rights, democracy and good governance, security and stability, climate change and environment and irregular migration and its root causes. Reconciling the principle of predictability with the need to react rapidly to new needs consequently means adapting the financial implementation of the programmes. To increase the ability of the Union to respond to unforeseen needs, while respecting the principle that the Union budget is set annually, this Regulation should preserve the possibility to apply the flexibilities already allowed by the Financial Regulation for other policies, namely carry-overs and re-commitments of committed funds, to ensure an efficient use of the EU funds both for the EU citizens and the beneficiaries listed in Annex I, thus maximising the EU funds available for the EU external action interventions.</p>		<p>requiring a continuous and rapid adaptation to the evolving needs of Union partners and to global challenges such as human rights, democracy and good governance, security, <i>defence</i> and stability, climate change and environment, <i>economic protectionism</i>, and irregular migration <i>and forced displacement</i> and its root causes. Reconciling the principle of predictability with the need to react rapidly to new needs consequently means adapting the financial implementation <i>execution</i> of the programmes. To increase the ability of the Union to respond to unforeseen needs, while respecting the principle that the Union budget is set annually, this Regulation should preserve the possibility to apply the flexibilities already allowed by the Financial Regulation for other policies, namely carry-overs and re-commitments of committed</p>	<p>rapid adaptation to the evolving needs of Union partners and to global challenges such as human rights, democracy and good governance, security and stability, climate change and environment, and irregular migration <i>and forced displacement</i> and its root causes. Reconciling the principle of predictability with the need to react rapidly to new needs consequently means adapting the financial {1} of the programmes. To increase the ability of the Union to respond to unforeseen needs, while respecting the principle that the Union budget is set annually, this Regulation should preserve the possibility to apply the flexibilities already allowed by the Financial Regulation for other policies, namely carry-overs and re-commitments of committed funds <i>while adhering to the goals and objectives laid down in this Regulation</i>, to ensure an efficient use of the EU funds both for the EU citizens and the beneficiaries listed in Annex I, thus maximising the EU funds available for the EU external action interventions.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			funds <i>while adhering to the goals and objectives laid down in this Regulation</i> , to ensure an efficient use of the EU funds both for the EU citizens and the beneficiaries listed in Annex I, thus maximising the EU funds available for the EU external action interventions. <i>Additional forms of flexibility should be allowed, such as reallocation among priorities, phasing projects and over-contracting.</i> [Am. 25]	
61	(27) The new European Fund for Sustainable Development Plus (EFSD+), building on its predecessor should constitute an integrated financial package supplying financing capacity in forms of grants, budgetary guarantees and other financial instruments worldwide, including to the beneficiaries listed in Annex I. The governance for the operations carried out under this Regulation, should continue to be ensured by the Western Balkans Investment Framework.	<i>Completed mandate: same as COM text</i>		(27) The new European Fund for Sustainable Development Plus (EFSD+), building on its predecessor should constitute an integrated financial package supplying financing capacity in forms of grants, budgetary guarantees and other financial instruments worldwide, including to the beneficiaries listed in Annex I. The governance for the EFSD+ operations <i>covering the Western Balkans</i> carried out under this Regulation, should be ensured by the Western Balkans Investment Framework (WBIF). <i>The steering committee of the Western</i>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
				<i>Balkans Investment Framework currently includes the beneficiaries from the Western Balkans listed in Annex 1, the contributors to the European Western Balkans Joint Fund, relevant financial institutions, relevant regional organisations, as appropriate. The specific strategic board for the EFSD+ operations covering the Western Balkans should continue to be inclusive as above.</i>
62	(28) The External Action Guarantee should support the EFSD+ operations and IPA III should contribute to the provisioning needs in respect of the operations to the benefit of the beneficiaries listed in Annex I, including the provisioning and liabilities arising from macro-financial assistance loans.	<i>Completed mandate: same as COM text</i>		(28) The External Action Guarantee should support the EFSD+ operations and IPA III should contribute to the provisioning needs in respect of the operations to the benefit of the beneficiaries listed in Annex I, including the provisioning and liabilities arising from macro-financial assistance loans.
63	(29) It is important to ensure that cross border cooperation programmes are implemented coherently with the framework established in the external actions programmes and the territorial cooperation regulation. Specific co-financing provisions should be established in this Regulation.			(29) It is important to ensure that cross border cooperation programmes are implemented coherently with the framework established in the external actions programmes and the territorial cooperation regulation. Specific co-financing provisions should be established in this Regulation.

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
64			<i>(29a) Cross border cooperation programmes are the most visible programmes of the Instrument of Pre-Accession Assistance, as well as being well-known by citizens. Cross border cooperation programmes could therefore significantly improve the visibility of Union-funded projects in the candidate states; [Am. 26]</i>	
65	(30) Annual or multi-annual action plans and measures referred to in Article 8 constitute work programmes under the Financial Regulation. Annual or multi-annual action plans consist of a set of measures grouped into one document.			(30) Annual or multi-annual action plans and measures referred to in Article 8 constitute work programmes under the Financial Regulation. Annual or multi-annual action plans consist of a set of measures grouped into one document.
66	(31) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council ¹¹ , Council Regulation (Euratom, EC) No 2988/95 ¹² , Council Regulation (Euratom, EC) No 2185/96 ¹³ and Council Regulation (EU) 2017/1939 ¹⁴ , the financial interests of the Union are to	<i>Completed mandate:</i> (31) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council ¹¹ and ; Council Regulations (Euratom, EC) No 2988/95 ¹² , Council Regulation (Euratom, EC) No 2185/96 ¹³ and Council		(31) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council ¹¹ and ; Council Regulations (Euratom, EC) No 2988/95 ¹² , Council Regulation (Euratom, EC) No 2185/96 ¹³ and Council Regulation (EU) 2017/1939 ¹⁴ , the financial interests of the Union are to be protected through effective and by

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>be protected through effective and proportionate measures, including the prevention, detection, correction and investigation of irregularities and fraud, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. In particular, in accordance with Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96 the European Anti-Fraud Office (OLAF) may carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹⁵. In accordance with the Financial Regulation, any person or entity receiving Union funds is to</p>	<p>Regulation (EU) 2017/1939¹⁴, the financial interests of the Union are to be protected through effective and <u>by means of</u> proportionate measures, including <u>measures relating to</u> the prevention, detection, correction and investigation of irregularities, <u>including</u> and fraud, <u>to</u> the recovery of funds lost, wrongly paid or incorrectly used, and, where appropriate, <u>to</u> the imposition of administrative sanctions <u>penalties</u>. In particular, in accordance with Regulations <u>(Euratom, EC) No 2185/96 and</u> (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, the European Anti-Fraud Office (OLAF) <u>may has the power to</u> carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with</p>		<p><i>means of</i> proportionate measures, including <i>measures relating to</i> the prevention, detection, correction and investigation of irregularities, <i>including</i> and fraud, <i>to</i> the recovery of funds lost, wrongly paid or incorrectly used, and, where appropriate, <i>to</i> the imposition of administrative sanctions <i>penalties</i>. In particular, in accordance with Regulations <i>(Euratom, EC) No 2185/96 and</i> (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, the European Anti-Fraud Office (OLAF) <i>may has the power to</i> carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may is empowered, in accordance with Regulation (EU) 2017/1939, to investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹⁵. In accordance with</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	<p>fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, where applicable the EPPO and the European Court of Auditors (ECA) and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights. Beneficiaries listed in Annex I should also report the irregularities including fraud which have been the subject of a primary administrative or judicial finding, without delay, to the Commission and keep the latter informed of the progress of administrative and legal proceeding. With the objective of alignment to good practices in Member States, this reporting should be done by electronic means, using the Irregularity Management System, established by the Commission.</p>	<p>Regulation (EU) 2017/1939, †The European Public Prosecutor's Office (EPPO) may <i>is empowered, in accordance with Regulation (EU) 2017/1939, to</i> investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹⁵. In accordance with the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests <i>of the Union,</i> to grant the necessary rights and access to the Commission, OLAF, where applicable <i>the Court of Auditors and, the EPPO in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, the EPPO,</i> and the European Court of Auditors (ECA) and to ensure that any third parties involved in the</p>		<p>the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests <i>of the Union,</i> to grant the necessary rights and access to the Commission, OLAF, where applicable <i>the Court of Auditors and, the EPPO in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, the EPPO,</i> and the European Court of Auditors (ECA) and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights. Beneficiaries listed in Annex I should also report the irregularities including fraud which have been the subject of a primary administrative or judicial finding, without delay, to the Commission and keep the latter informed of the progress of administrative and legal proceeding. With the objective of alignment to good practices in Member States, this reporting should be done by electronic means, using the Irregularity Management System, established by the Commission.</p>

	COM proposal (14.6.2018, doc. 10184/19)	Council position <small>(partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)</small>	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<p>implementation of Union funds grant equivalent rights. Beneficiaries listed in Annex I should also report the irregularities including fraud which have been the subject of a primary administrative or judicial finding, without delay, to the Commission and keep the latter informed of the progress of administrative and legal proceeding. With the objective of alignment to good practices in Member States, this reporting should be done by electronic means, using the Irregularity Management System, established by the Commission.</p>		
	67		<p>^{10a} <i>(footnote):</i> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014,</p>	----

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
		<i>(EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).</i>		
68	¹¹ <i>(footnote):</i> Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999,(OJ L248, 18.9.2013, p. 1.			¹¹ <i>(footnote):</i> Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999,(OJ L248, 18.9.2013, p. 1.
69	¹² <i>(footnote):</i> Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p.1).			¹² <i>(footnote):</i> Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p.1).
70	¹³ <i>(footnote):</i> Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial			¹³ <i>(footnote):</i> Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L292,15.11.96 , , p.2).

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	interests against fraud and other irregularities (OJ L292,15.11.96 , , p.2).			
71	¹⁴ (footnote): Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor’s Office (‘the EPPO’) (OJ L283, 31.10.2017,, p.1).			¹⁴ (footnote): Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor’s Office (‘the EPPO’) (OJ L283, 31.10.2017,, p.1).
72	¹⁵ (footnote): Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).			¹⁵ (footnote): Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).
73			<i>(31 a) All funding allocations under this Regulation should be carried out in a transparent, effective, accountable, depoliticised and non-discriminatory manner, including by means of an equitable distribution reflecting the needs of the regions and local municipalities. The Commission, the Vice-President/High</i>	<i>(31 a) Assistance under this Regulation should be {1} in a transparent, accountable and depoliticised manner. The Commission, {2} including at local level, should monitor this closely.</i>

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<i>Representative of the Union for Foreign Affairs and Security Policy (“VP/HR”), and in particular Union delegations should monitor closely that those criteria are met and the principles of transparency, accountability and non-discrimination are respected in the allocation of funds. [Am. 27]</i>	
74			<i>(31 b) The Commission, the VP/HR, and in particular Union delegations and the beneficiaries should enhance the visibility of the Union’s pre-accession assistance in order to communicate the added value of the Union’s support. The recipients of Union funding should acknowledge the origin of the Union’s funding and ensure its proper visibility. IPA should contribute to financing communication actions for promotion of the results of the Union’s assistance to multiple audiences in the</i>	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<i>beneficiaries. [Am. 28]</i>	
75	<p>(32) In order to take account of changes in the enlargement policy framework or of significant developments in the beneficiaries listed in Annex I, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of adapting and updating the thematic priorities for assistance listed in Annexes II and III. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission</p>	<p>(32) In order to take account of changes in the enlargement policy framework or of significant developments in the beneficiaries listed in Annex I, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of adapting and updating the thematic priorities for assistance listed in Annexes II and III. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all</p>		

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	expert groups dealing with the preparation of delegated acts.	documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.		
76	(33) In order to ensure uniform conditions for the implementation of this Regulation in particular on specific conditions and structures for indirect management with the beneficiaries listed in Annex I and on the implementation of rural development assistance, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with [Regulation (EU) No 182/2011 ¹⁵ of the European Parliament and of the Council]. When establishing the uniform conditions for implementing this Regulation, the lessons learnt from the management and implementation of past pre-accession assistance should be taken into account. Those uniform conditions should be amended if developments so require.		(33) In order to ensure uniform conditions for the implementation of this Regulation in particular on specific conditions and structures for indirect management with the beneficiaries listed in Annex I and on the implementation of rural development assistance, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with [Regulation (EU) No 182/2011¹⁵ of the European Parliament and of the Council]. When establishing the uniform conditions for implementing this Regulation, the lessons learnt from the management and implementation of past pre-accession assistance	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			should be taken into account. Those uniform conditions should be amended if developments so require. [Am. 29]	
⁷⁷	¹⁵ (footnote): Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).		¹⁵ (footnote): Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	
78	(34) The committee established under this Regulation should be competent also for legal acts and commitments under Regulation (EC) No 1085/2006 ¹⁶ , under Regulation (EU) No 231/2014 as well as for the implementation of Article 3 of Council regulation (EC) No 389/2006 ¹⁷ .		(34) The committee established under this Regulation should be competent also for legal acts and commitments under Regulation (EC) No 1085/2006¹⁶, under Regulation (EU) No 231/2014 as well as for the implementation of Article 3 of Council regulation (EC) No 389/2006¹⁷. [Am. 30]	
⁷⁹	¹⁶ (footnote):		¹⁶ (footnote):	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
	Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).		Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).	
80	¹⁷ (footnote): Council Regulation (EC) No 389/2006 of 27 February 2006 establishing an instrument of financial support for encouraging the economic development of the Turkish Cypriot community and amending Regulation (EC) No 2667/2000 on the European Agency for Reconstruction (OJ L 65, 7.3.2006, p. 5).		¹⁷ (footnote): Council Regulation (EC) No 389/2006 of 27 February 2006 establishing an instrument of financial support for encouraging the economic development of the Turkish Cypriot community and amending Regulation (EC) No 2667/2000 on the European Agency for Reconstruction (OJ L 65, 7.3.2006, p. 5).	
81			<i>(34 a) The European Parliament should be fully involved in the design, programming, monitoring and evaluation phases of the instruments in order to guarantee political control and democratic scrutiny and accountability of Union funding in the field of external action. An enhanced dialogue between the institutions should be established in order to</i>	

	COM proposal (14.6.2018, doc. 10184/19)	Council position (partial general approach of 19.03.2019, doc. 7539/19 + completed mandate of 28.10.2020, doc. 12373/20)	EP position (vote on 27.03.2019, doc. 7802/19)	Compromise proposals
			<i>ensure that the European Parliament is in a position to exercise political control during the application of this Regulation in a systematic and smooth manner, thereby enhancing both efficiency and legitimacy. [Am. 31]</i>	
82	(35) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the [less than twentieth] day following that of its publication in the <i>Official Journal of the European Union</i> .	<i>Completed mandate:</i> (35) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the [...] [less than twentieth] day following that of its publication in the <i>Official Journal of the European Union</i> .		(35) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the [...] [less than twentieth] day following that of its publication in the <i>Official Journal of the European Union</i> .