

OPINION 06/2026

(pursuant to Article 322(1) TFEU)

EN

**concerning the proposal
for a regulation of the
European Parliament and
of the Council on the
Union Civil Protection
Mechanism and Union
support for health
emergency preparedness
and response, repealing
Decision No 1313/2013/EU
(Union Civil Protection
Mechanism)**

(COM(2025) 548 final)



EUROPEAN
COURT
OF AUDITORS



EU budget
2028-2034

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Introduction

Why we provide this opinion

Legal basis

- 01** On 16 July 2025, the Commission published its [legislative proposal](#) for a regulation on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response (the UCPM & HEPR proposal), accompanied by an [impact assessment](#). The Council, on 16 October 2025, and the European Parliament, on 6 November 2025, asked the ECA to give an opinion on the Commission's proposal.
- 02** The legal bases for the Commission's proposal are Articles [168\(5\)](#), [196](#) and [322\(1\)](#) of the [Treaty on the Functioning of the European Union](#). Based on Article 322(1) of the Treaty, the European Parliament and the Council must consult the ECA before adopting regulations on the financial rules which determine the procedure for establishing and implementing the budget.
- 03** In accordance with our institutional mandate, we are providing this opinion to support the legislative process through observations concerning the design, financial implementation, control environment and potential risks of the proposed programme. [Annex I](#) lists the ECA publications that are referenced in this opinion and those that we have published on the Union Civil Protection Mechanism or health topics within the last decade.

Context

- 04** The Commission's proposal builds on the legal framework established by [Decision 1313/2013/EU](#) on the UCPM and [Regulation \(EU\) 2021/522](#) establishing a programme for the Union's action in the field of health for the 2021-2027 period (EU4Health). The proposal covers the [2028-2034 Multiannual Financial Framework](#) (MFF). For more background information, see [Annex III](#).
- 05** The Commission plans to continue the [UCPM](#) in the 2028-2034 period, with an increased budget and an extended scope, by including financing for HEPR under a common framework and potentially extending the geographical coverage of the association to the UCPM to any third country. The Commission's proposal introduces new elements, such as the EU Crisis Coordination Hub, and suggests that the default delivery mode for funding grants should be financing not linked to costs or simplified cost options. [Table 1](#) summarises the main changes introduced by the Commission's proposal.

Table 1 | Main changes in the UCPM & HEPR proposal

Main changes	Paragraphs in our opinion
Increase in the available budget	16-20 ; 05 of Annex III
Inclusion of health emergency and civil protection funding under a common framework	21-29 , 64-67
Potential extension of the geographical coverage of the UCPM association to any third country	48-53
Creation of the EU Crisis Coordination Hub	30-31 , 62-63
Financing not linked to costs as default delivery mode for grants	40

Source: ECA analysis.

- 06** The scope of our opinion is to identify where the Commission's proposal is unclear or open to misinterpretation, and where it could potentially have unexpected consequences, particularly from a financial management perspective. Our opinion is structured as two main sections and three annexes. After a brief section on the background to the opinion (paragraphs [01-06](#)), we assess the proposal by thematic area (paragraphs [08-44](#)) and then provide specific comments that follow the structure of the proposal (paragraphs [45-67](#)). In [Annex I](#), we list relevant ECA publications. In [Annex II](#), we suggest changes to the wording of the proposal. In [Annex III](#), we provide further background information on the proposal.

Main messages

07 In our opinion, we have identified a number of main messages. These are listed below in [Box 1](#) and further developed in the following sub-sections.

Box 1

Main messages at a glance

EU added value: Neither the EU's current legal framework nor the Commission's proposals for the next MFF provide a definition of the concept of EU added value. The impact assessment report supporting the UCPM & HEPR proposal does not include a well-substantiated analysis of how EU added value will be ensured under the new framework (paragraphs [08-10](#)).

Aligning spending objectives with EU-wide policy priorities: The objectives of the Commission's proposal are aligned with the principles of the 2025 EU Preparedness Strategy, but they are not specific enough to be measurable, they do not have a timeframe and it is not clear how their achievement will be measured (paragraphs [11-12](#) and [47](#)).

Double funding: The proposal refers to complementarity with other funding programmes under the 2028-2034 MFF, but has no clear provisions to avoid double funding or coordinate similar initiatives financed by multiple programmes (paragraphs [12-15](#)).

Financing the EU budget: The combined UCPM & HEPR budget for 2028-2034 significantly increases the resources available compared to the current programming period. However, the Commission did not provide a cost analysis supporting the budgetary increase proposed. (paragraphs [16-18](#)).

Budget flexibility: To allow for flexibility, the Commission has not indicated in its proposal how the envelope will be split between civil protection and health

emergencies, nor how it will be distributed between prevention, preparedness and response. We consider that earmarking a minimum financial allocation for programmable prevention and preparedness activities would balance flexibility and transparency (paragraphs [19-20](#)).

Simplification of the programme and procedures: The Commission's proposal incorporates financing for health emergencies into the UCPM programme, but only has generic rules for the health component. It does not reduce the number of instruments to finance health emergency preparedness and response overall. The proposal does not contain clear provisions on coordination between the health emergency and civil protection components or on how the new Crisis Coordination Hub and the Emergency Response Coordination Centre will work together (paragraphs [21-31](#)).

Performance framework: We welcome the introduction of result indicators; however, the output and result indicators on civil protection set out in Annex I to the proposed performance framework appear insufficient to assess the performance of all the activities related to civil protection and health emergency preparedness and response. We also found a series of weaknesses in terms of clarity and relevance in the proposed output and result indicators (paragraphs [32-37](#)).

Compliance, transparency, accountability and traceability of funds spent: In the Commission's proposal, the default delivery mode for grants is either financing not linked to costs or simplified cost options. We consider that this introduces new risks for compliance, sound financial management, transparency, accountability and traceability in terms of how funds are spent (paragraphs [38-41](#)).

ECA audit mandate: The proposed regulation will be implemented under direct or indirect management. We ask the Commission to clearly state our audit rights in its legislative proposal (paragraphs [42-44](#)).

Geographical coverage: the Commission's proposal potentially extends the geographical coverage of the UCPM association to any third country. However, we found some ambiguities in the terminology of the proposal and we suggested that the Commission clarify them (paragraphs [48-53](#)).

EU added value

- 08** In our [review on opportunities for the post-2027 MFF](#), we reported that, while the principle of subsidiarity is defined in the Treaty, there is no definition of EU added value in the current EU legislation. As we previously pointed out¹, to be fully effective, the concept of EU added value should be understood in the same way by all EU institutions, and

¹ [Opinion 01/2010](#) on the financial management of the EU budget, paragraphs 14 and 18.

articulated in an appropriate political declaration or EU legislation. EU added value can only be measured effectively if it is clearly defined and applied consistently². The Commission's proposals for the 2028-2034 MFF do not provide a definition of the concept of EU added value.

- 09** In 2024, the Commission published an evaluation of the [UCPM](#) from 2017 to 2022³. It assessed the EU added value of the UCPM, defined as producing results beyond what would have been achieved by member states acting alone. The study found that the UCPM brought EU added value to member states and third countries by delivering results that could not have been achieved solely at national, regional or local level.
- 10** In its analysis of the compliance of the UCPM & HEPR proposal with the subsidiarity principle⁴, the Commission highlighted that the UCPM was established because major disasters can overwhelm the response capacities of any member state acting alone. It also considered that in cases of complex transboundary emergencies and crises where the European Union as a whole is affected – such as the COVID-19 pandemic and Russia's war of aggression against Ukraine – a well-coordinated collective approach is needed to avoid fragmentation and duplication. However, the [impact assessment report](#) supporting the UCPM & HEPR proposal does not include a well-substantiated analysis of how EU added value will be ensured under the new framework.

Aligning spending objectives with EU-wide policy priorities

- 11** The revision of the UCPM is one of the actions listed in the 2025 [EU Preparedness Strategy](#). The Strategy builds on the following principles:
- an [integrated all-hazards approach](#) that covers the full spectrum of natural and human-induced risks and threats, and brings together all the available tools;
 - a [whole-of-government approach](#) that brings together all relevant stakeholders across all levels of government (local, regional, national and EU) and promotes collaboration, policy coherence and resource-sharing;

² [Review 03/2025](#) on opportunities for the post-2027 MFF, paragraphs 14-15.

³ Commission, [Evaluation of the UCPM \(2017-2022\)](#), pp. 37-38, 51-52, 67.

⁴ [UCPM & HEPR proposal](#), p. 4.

- a whole-of-society approach that fosters an inclusive culture of preparedness and resilience involving citizens, local communities and civil society, businesses and social partners, and scientific and academic communities.
- 12** The Commission’s proposal addresses the prevention, preparedness and response phases of the disaster management cycle, and incorporates the financing of measures for health emergency preparedness and response. The objectives of the proposal are aligned with the principles of the Strategy (paragraphs [46-47](#)).
- 13** However, it is not clear how the Commission’s proposal will ensure complementarity with other funding programmes under the 2028-2034 MFF and avoid double funding. For instance, we noticed that the EU Facility set up under the [proposal for a regulation establishing the European Fund](#) supports EU actions fostering recovery and reconstruction following a crisis, but also addresses urgent and specific needs in response to crisis situations such as major or regional natural disasters. While the UCPM & HEPR proposal excludes recovery and reconstruction from its scope, we draw attention to the potential areas of overlap between the two instruments with regard to response activities, and stress the importance of ensuring complementarity and avoiding double funding.
- 14** Concerning health emergency preparedness, the proposed [European Competitiveness Fund](#) supports the implementation of [Regulation \(EU\) 2022/2371](#) on serious cross-border health threats by coordinating EU and national prevention, preparedness and response plans. This may overlap with the UCPM & HEPR proposal, which also supports coordination activities related to health emergencies.
- 15** As highlighted in our previous work⁵, the scope and objectives of an instrument should be clearly defined to maximise the impact of EU funding and avoid overlaps between different programmes. In our view, the presence of several funding mechanisms supporting similar initiatives requires better coordination mechanisms to avoid duplication. This is even more relevant when the financing not linked to costs mode (paragraph [40](#)) applies. As we previously reported⁶, initiatives financed by multiple programmes also require a horizontal overview across all funds to establish the extent of the EU financial support in a specific area. The overview would help address overlaps and make it possible to comprehensively assess how the EU support contributes to the achievement of the EU policy objectives.

⁵ [Review 02/2025](#) on lessons learned from the weaknesses of the Recovery and Resilience Facility (RRF), p. 8.

⁶ [Special report 25/2024](#) on digitalisation of healthcare, paragraphs 65-68 and recommendation 2; [special report 16/2025](#) on forest fires, paragraphs 27-28.

Financing the EU budget

- 16** For 2021-2027, the budget allocated to the [UCPM](#) was €3.6 billion in current prices. The total amount allocated to crisis preparedness under the 2021-2025 [EU4Health work programmes](#) was around €1.7 billion in current prices (the 2026 and 2027 EU4Health work programmes are not available yet). The indicative financial envelope for the implementation of the UCPM & HEPR proposal for the 2028-2034 period is €10.7 billion in current prices (€9.5 billion in constant (2025) prices), a significant increase in the resources available compared to the current programming period.
- 17** The Commission explained that, in establishing the financial envelope for the 2028-2034 MFF, they considered the current level of activities and capacities and the new extended scope (paragraph [05](#)). However, the Commission did not provide a cost analysis, including calculations of how the budget was estimated and a financial breakdown of the specific activities to be financed. In our view, that information is necessary to support the budgetary increase proposed.
- 18** The Commission's proposal provides for optional contributions in addition to the indicative financial envelope of €10.7 billion, under [Article 7](#) and [Article 9](#). In our view, these options allow for flexibility to extend the indicative envelope to address future crises.

Budget flexibility

- 19** The indicative financial envelope contained in the UCPM & HEPR proposal is designed to support prevention, preparedness and response activities for all kind of disasters, together with measures for health emergency preparedness and response. We note that, to allow for flexibility, the Commission has not indicated in its proposal how the envelope will be split between civil protection and health emergencies, nor how it will be distributed between prevention, preparedness and response.
- 20** We acknowledge that the budget requires flexibility to deal with unexpected challenges, such as crises and emergencies. However, it is also important that flexibility arrangements ensure accountability and transparency in the use of the EU funds and strike a balance between predictability and flexibility. In our view, earmarking a minimum financial allocation for programmable prevention and preparedness activities would provide transparency and predictability for implementing partners and beneficiaries.

Simplification of the programme and procedures

Simplification of the programme

- 21** Under the 2028-2034 MFF, the Commission intends to streamline and simplify the EU financial programmes, by reducing their number and simplifying rules and procedures within those programmes. Currently, crisis preparedness for health emergencies is financed by the [EU4Health](#) programme under the “crisis preparedness” heading. The proposed regulation on the European Competitiveness Fund (paragraph [14](#)) will repeal the EU4Health programme, and financing for health emergency preparedness and response will be incorporated into the UCPM & HEPR proposal.
- 22** This change may increase flexibility in fund allocation. It may also reduce the administrative burden for the beneficiaries. For instance, stockpiling and operational activities will be financed under the same UCPM & HEPR programme under a common set of rules ([Table 2](#)). However, there is no simplification regarding the number of instruments, since the financing of health emergency preparedness and response will still be split across three programmes, as in the current MFF.

Table 2 | Financing of health emergency preparedness and response

MFF 2021-2027	MFF 2028-2034
Horizon Europe: research & development	Horizon Europe: basic and collaborative research
EU4Health: crisis preparedness (advanced research and innovation, operational actions such as monitoring, production capacity, emergency procurement)	European Competitiveness Fund: advanced research and innovation, support to supply chain resilience, use of biotech for developing medical countermeasures
UCPM: stockpiling	UCPM & HEPR: operational activities and stockpiling

Source: ECA based on Commission’s input.

- 23** The UCPM & HEPR proposal only provides co-financing rates for UCPM actions and, unlike the EU4Health regulation, does not specify co-financing rates for health emergency activities. According to the Commission, co-financing rates for HEPR would be indicated for each action in the work programmes. In our view, the co-financing rates for HEPR should be indicated in the proposal, to provide the same legal basis as for the UCPM.
- 24** The annex to the UCPM & HEPR proposal contains a list of possible eligible actions for all specific objectives, except for the specific objective on health emergency preparedness and response. According to the Commission, the actions listed in the annex are indicative

and non-exhaustive, thus providing flexibility in terms of what is eligible. Regarding health emergency activities, the Commission decided not to include examples of possible actions in the proposal given the difficulty of predicting far in advance which activities will be funded. However, we think that the types of activity deriving from existing regulations⁷ are predictable, in particular for prevention and preparedness, and that an indicative non-exhaustive list for health emergency actions would increase predictability and accountability.

- 25** To allow flexibility, the UCPM & HEPR proposal does not specify whether the work programmes implementing the regulation will be annual, as for the current EU4Health programme, or multiannual, as for the current UCPM. Nor does it specify whether there will be separate work programmes for the UCPM and HEPR, possibly with different timeframes. In our view, there is scope to clarify how work programmes will be used to manage UCPM & HEPR funds.

Simplification of procedures

Coordination between the UCPM and HEPR components

- 26** According to the explanatory memorandum accompanying the UCPM & HEPR proposal, the proposed regulation aims to improve overall effectiveness in preventing, preparing for, and responding to natural and human-induced hazards, including serious cross-border health threats. To do so, the proposal:

- introduces a framework for civil protection and the financing of health emergencies, to use synergies and support improved coordination across sectors; and
- puts particular emphasis on enhancing UCPM collaboration with health emergency preparedness and response measures.

- 27** The explanatory memorandum also states that “health emergency preparedness and response actions will continue to be coordinated within current structures”, as set out in Regulations (EU) 2022/2371 and 2022/2372 and in the regulations of the relevant agencies – the Health Emergency Preparedness and Response Authority ([HERA](#)), European Centre for Disease Prevention and Control ([ECDC](#)), and European Medicines Agency ([EMA](#)) – within their respective mandates (paragraph [03](#) of [Annex III](#)).

⁷ For instance, [Regulation 2022/2371](#) on serious cross-border health threats and [Regulation 2022/2372](#) on the supply of crisis-relevant medical countermeasures.

- 28** In our [report](#) on the EU's response to the COVID-19 pandemic, we found that the EU measures adopted to fill the gaps in responding to health emergencies resulted in a more complex organisational set-up that relies on close cooperation between a wide range of stakeholders at all levels. The creation of HERA also led to a partial overlap with the responsibilities of the ECDC and EMA. We therefore recommended that the Commission clarify the respective responsibilities of HERA, ECDC and EMA, and that it enhance coordination.
- 29** We would therefore expect the Commission's proposal to clarify how the two components – civil protection and health emergencies – would be coordinated and work in synergy, in line with the general cross-sectoral nature of the instrument. However, the current text of the proposal does not provide any such clarifications.

Coordination between the Emergency Response Coordination Centre and the Crisis Coordination Hub

- 30** The UCPM & HEPR proposal establishes a Crisis Coordination Hub (Hub), in addition to the existing Emergency Response Coordination Centre (ERCC). Recital 27 of the UCPM & HEPR proposal explains that the Hub would operate in synergy with the ERCC and complement its function, making use of the existing structures and expertise of the ERCC. However, the articles of the legislative text do not clearly reflect this scenario. As the text is currently formulated, it seems that the Hub and the ERCC would be two entities with different mandates ([Table 3](#)).

Table 3 | The different mandates of the ERCC and Crisis Coordination Hub

ERCC	Hub
Operates during a disaster , defined as: a situation which, regardless of its origin, has or may have a severe impact on people, public health, the environment, critical infrastructure or property, including cultural heritage.	Operates during a cross-sectoral crisis , defined as: any ongoing or imminent disaster which impacts or has the potential to impact multiple sectors simultaneously.

Source: ECA, based on [UCPM & HEPR proposal](#).

- 31** The Commission clarified that the Hub and the ERCC would not be two different structures and explained that the UCPM & HEPR proposal would provide the legal bases to cover crises, which go beyond civil protection. In that context, the ERCC will operate in the civil protection domain, while the Hub will deal with cross-sectoral situations where civil protection may be covered or not. In our view, the current legislative text is not clear enough to reflect the Commission's intentions. Therefore, we can not assess whether the creation of the Hub efficiently addresses the coordination needs related to the

management of cross-sectoral crises. We also think that – especially in crisis situations, when decisions must be taken quickly – clear provisions on coordination and responsibility among stakeholders are pivotal.

Performance framework

- 32** The UCPM & HEPR proposal is to be implemented in accordance with the proposed [Performance Regulation](#), which establishes the performance framework for the 2028-2034 budget, including rules for monitoring and reporting on the performance of EU programmes and activities, and rules for the evaluation of the programmes. The proposed performance regulation is subject to a separate ECA opinion. In this section we analyse only selected elements of the proposed performance regulation which directly relate to the UCPM & HEPR proposal.
- 33** The proposed performance regulation includes two fields of civil protection intervention:
- Civil protection, risk and disaster management and health security [402].
 - Civil protection and disaster management systems to support climate change adaptation and resilience measures, prevention and management of climate related risks (e.g. disaster monitoring, preparedness, warning and response systems) [403].
- 34** Output and result indicators are assigned to each intervention field. [Table 4](#) shows the indicators for the two intervention fields relating to civil protection.

Table 4 | Output and result indicators for the intervention fields relating to civil protection

Intervention field	Output indicators	Result indicators
402	<ul style="list-style-type: none"> — Number of protection and disaster management systems supported (e.g. early warning systems, public alert and notification systems); — number of critical items purchased; — number of capacity-building projects; — number of EU member states having developed or updated a national preparedness action plan following recommendations from the public health emergency preparedness assessments. 	<ul style="list-style-type: none"> — Number of capacities available for deployment – by level (country or EU level, including rescEU operational capacities and response capacities registered in the European Civil Protection Pool); — additional population benefiting from protection measures; — increasing preparedness and response capacities for all hazards in EU member states.

Intervention field	Output indicators	Result indicators
403	<ul style="list-style-type: none"> — Number of protection and disaster management systems supported (e.g. early warning systems, public alert and notification systems); — number of critical items purchased; — number of capacity-building projects. 	<ul style="list-style-type: none"> — Number of capacities available for deployment – by level (country or EU level, including rescEU operational capacities and response capacities registered in the European Civil Protection Pool); — additional population benefiting from protection measures; — value of assets and/or population benefiting from climate resilience measures.

Source: ECA, based on Annex I to the proposed performance regulation.

35 As we pointed out in previous reports⁸, in a performance framework, funding should be clearly linked to results. We therefore welcome the introduction of result indicators. Nevertheless, we think that the proposed output and result indicators appear insufficient to assess the performance of all the activities set out in the UCPM & HEPR proposal, because they mainly focus on prevention and preparedness, and do not cover the performance of response activities. Furthermore, there are no indicators related to cross-sectoral crises, only to disasters. We also found a series of weaknesses in the proposed output and result indicators ([Table 5](#)).

Table 5 | Weaknesses in the proposed output and result indicators

Weaknesses in output indicators	Weaknesses in result indicators
<ul style="list-style-type: none"> — Some output indicators are vague, e.g. in “number of critical items purchased” critical items are not defined. 	<ul style="list-style-type: none"> — Some result indicators lack a baseline for assessment, e.g. additional population benefiting from protection measures; increasing preparedness and response capacities for all hazards in EU member states. — The relevance of some result indicators is not clear, e.g. value of assets and/or population benefiting from climate resilience measures.

Source: ECA analysis.

36 We also find it challenging to meaningfully allocate investments in prevention and preparedness (“critical items”, “capacity building projects” and “protection and disaster

⁸ [Review 02/2025](#) on lessons learned from RRF weaknesses, p. 8, and [Review 03/2025](#) on opportunities for the post-2027 MFF, Box 1.

management systems”) to interventions 402 or 403 (paragraph 33), depending on whether the potential disasters would be related to climate or not.

- 37** Moreover, other indicators with a civil protection or health emergency component are spread across other intervention fields ([Table 6](#)). It is not clear whether these additional indicators will be used to monitor and assess the performance of the UCPM & HEPR regulation in conjunction with the indicators relating to intervention fields 402 and 403.

Table 6 | Additional intervention fields and indicators with a civil protection or health emergency component

Intervention field	Output indicators	Result indicators
407 Military infrastructure (excluding military mobility)	— Capacity (in m ²) of new or modernised facilities by type (training grounds, dual-use housing, emergency health facilities, military storage, other)	— Number of annual users of new or modernised facilities
503 Manufacturing, purchase or leasing of emergency aircraft (e.g. search and rescue, medical, aerial firefighting)	— Number and type of new aircraft (primary use type) — Additional capacity available for deployment at EU level	— Additional population benefiting from protection measures and/or area covered — Damage or casualties prevented by intervention
538 Emergency vessels (e.g. search and rescue, medical, coastguard)	— Number and type of new vessels — Number of projects supported	— Additional population benefiting from protection measures (e.g. area covered) — Reduction in damage or casualties due to intervention

Source: ECA, based on Annex I to the proposed performance regulation.

Compliance, transparency, accountability and traceability of funds spent

- 38** In this section we focus on the compliance and accountability aspects relevant to the UCPM & HEPR proposal. Some remarks on these aspects also appear in the section “Simplification of the programme and procedures” (paragraphs 23-25).
- 39** As we have previously pointed out⁹, simplifying EU budget instruments, rules and procedures can increase transparency, reduce the administrative burden and improve fund

⁹ Review 03/2025 on opportunities for the post-2027 MFF, paragraph 19.

absorption. However, this should not come at the expense of accountability, effectiveness, efficiency, and economy.

- 40** We note that, in the [UCPM & HEPR proposal](#), the default delivery mode for grants is either “financing not linked to costs or, where necessary, simplified cost options”¹⁰. In our [review](#) on the lessons learned from the Recovery and Resilience Facility, we noted that financing not linked to costs model is not necessarily performance-based, lacks transparency and has weak accountability and control arrangements¹¹. Our recent special report on double funding¹² concluded that the introduction of funding instruments not linked to costs can lead to a higher risk of double funding. This risk is particularly pronounced when such instruments are used in conjunction with different EU funding programmes that finance similar measures and actions during the same timeframe, as proposed for UCPM and HEPR. Moreover, we suggested a drafting change for the text of the proposal related to simplified cost options ([Annex II](#)).
- 41** In our view, the text of some articles in the UCPM & HEPR proposal needs to be clarified to reduce the risk of double funding and of providing more than 100 % in financing. [Table 7](#) shows the proposed legislative text, together with our analysis.

¹⁰ Article 10(5) of the UCPM & HEPR proposal.

¹¹ [Review 02/2025](#), paragraphs 11, 14 and 19.

¹² [Special report 22/2024](#), paragraph 100.

Table 7 | ECA analysis of Articles 8(1) and 11(5) of the UCPM & HEPR proposal

UCPM & HEPR proposal	ECA analysis
<p>Article 8(1):</p> <p>This Regulation shall be implemented in synergy with Union programmes. An action that has received a Union contribution from another programme may also receive a contribution under this Regulation. The rules of the relevant Union programme shall apply to the corresponding contribution, or a single set of rules may be applied to all contributions and a single legal commitment may be concluded. If all Union contributions are provided based on eligible cost, the cumulative support from the Union budget shall not exceed the total eligible costs of the action and may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support</p>	<p>In our opinion:</p> <ul style="list-style-type: none"> — the text does not clarify how the risk of double funding will be mitigated; — contrary to the simplification objective, the administrative burden could increase, since the same action would follow different rules depending on the source of the contribution.
<p>Article 11(5):</p> <p>In award procedures for grants, actions shall not be eligible for funding where those actions or parts thereof, are already fully financed from other public or private sources, except contributions from the Union in the context of synergy actions referred to in Article 8.</p>	<p>The text should be clarified, because – as it is currently drafted – it seems that actions fully financed from other public or private sources are not eligible for UCPM funding, but they are eligible if they are fully financed by other EU contributions. That would imply a financing of more than 100 %.</p>

Source: ECA analysis of the [UCPM & HEPR proposal](#).

ECA audit mandate

- 42** Our audit rights are referred to in recital 5 of the UCPM & HEPR proposal, which states that “any person or entity receiving Union funds is to fully cooperate in the protection of the Union’s financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the ECA and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights”.
- 43** Article 9 of the UCPM & HEPR proposal refers to associated third countries and mentions the rights and access required under Regulations (EU) 2024/2509 and (EU) 883/2013, “enforcement decisions imposing a pecuniary obligation based on Article 299 of the Treaty, as well as judgements and orders of the European Court of Justice”. It does not expressly mention the ECA’s audit rights, as Article 27 of Decision 1313/2013 did. In particular,

Article 9 may not make the extent of the ECA's audit rights sufficiently clear to readers in non-EU countries.

- 44** For reasons of clarity, we suggest that the UCPM & HEPR proposal specifically provide for the ECA's audit rights in member states and third countries by explicitly mentioning them in the relevant legal provisions, rather than only in the recital.

Specific comments

- 45** The UCPM & HEPR proposal is divided into four parts, referred to as “titles”: Titles I and IV on general and final provisions apply to both components (civil protection and health emergencies); Title II addresses civil protection with 20 articles, while Title III covers health emergency preparedness and response with only one article. The proposal lays down detailed rules on the functioning of the UCPM, including specific measures on prevention, preparedness and response, but only lays down generic rules on the HEPR.

Title I. General provisions

Objectives

- 46** The general objective of the UCPM & HEPR proposal (Article 4(1)) is “to strengthen cooperation between the Union and member states to prevent, prepare for and respond to all kinds of natural and human-induced disasters”, serious cross-border threats to health, and situations impacting several sectors simultaneously, occurring within or outside the EU.
- 47** This general objective will be pursued through six specific objectives. These are aligned with the principles of the EU Preparedness Strategy: all-hazards, whole-of-government and whole-of-society (paragraph [11](#)). However, the specific objectives of the UCPM & HEPR proposal are not SMART (specific, measurable, achievable, relevant for the policy objectives, and time-bound). [Box 2](#) shows two examples of specific objectives. Although they are relevant to the policy objectives, they are not specific enough to be measurable, their timeframe is not indicated and it is not clear how their achievement will be measured (see also paragraphs [34-37](#)).

Box 2

Examples of specific objectives of the proposed regulation

- (a) “Strengthen the understanding and anticipation of disaster risks and threats, including those linked to climate change and public health, and work proactively to prevent or mitigate their potential impacts; foster prevention and preparedness; and enhance collaboration between civil protection, health and other relevant authorities”.
- (b) “Facilitate, notably through the Knowledge Network, capacity building at Union and member state level, in particular by fostering and increasing the uptake and use of research and innovation results in disaster and crisis, by providing and conducting capacity building programmes such as training and exercises, peer reviews, deployment of experts and EUCP Teams that provide advice on prevention and preparedness measures, as well as other expertise, as well as technical and financial assistance to support strategies, plans and investments, foster prevention, preparedness and resilience”.

Source: UCPM & HEPR proposal, Article 4(2)(a) and (b).

Geographical coverage

- 48** Article 9(1) lists the third countries that can be fully or partly associated under the UCPM & HEPR proposal. It introduces a new element compared to the current Decision 1313/2013 by referring to “other third countries”, thus potentially extending the geographical coverage of the UCPM association to any third country. However, we found some ambiguities in the terminology of the proposal. We suggest that the Commission clarify those ambiguities as explained in the following paragraphs.
- 49** Article 3(23) defines “associated country” and refers also to “associated states”. If the terms “states” and “countries” have different meanings, we suggest providing definitions for each of them. If not, we suggest using only one term and defining it.
- 50** While Article 3(23) refers to “associated country”, the heading of Article 9 and Article 11 refer to “associated third countries”. We suggest aligning the wording.
- 51** The UCPM & HEPR proposal contains references to “participating states” (in the legislative, financial and digital statement) and to “participating countries” (in Article 11(3) of the proposal). If the terms “participating states” and “participating countries” are meant to be replaced by “associated [third] countries”, we suggest aligning the terms throughout the text of the proposal.

- 52** Article 3(23) explains that reference to the term “member states” should be construed as including “associated states” unless otherwise specified. We therefore understand that all articles in the UCPM & HEPR proposal that refer to “member states” encompass all states – EU and non-EU – participating in the mechanism. However, in Article 11(2) member states and associated countries are listed separately, under letter (a) and (b) respectively, but there is no exclusion of associated countries in Article 11(2)(a). We suggest clarifying this concept either in Article 3(23) or in Article 11(2). The lack of clarity may cause ambiguities in the interpretation of the provisions.
- 53** Article 21(10) on rescEU capacities refers to “requesting member state”, meaning – as explained in paragraph 52 – member states and associated countries. However, according to Article 28, non-associated third countries can also request assistance. We suggest replacing “requesting member state” by “affected country” to include non-associated third countries.

Title II. Civil protection

Five-year reporting cycle

- 54** We note that, for the UCPM, Article 15 of the proposal extends the member states’ reporting to the Commission from the current 3-year framework to a proposed 5-year framework. In contrast, Regulation (EU) 2022/2371 on serious cross-border health threats still requires member states to report on their national prevention, preparedness and response plans every 3 years.
- 55** We note that recital 10 of the proposal clarifies that national risk assessments must be provided “at least once every 5 years, or where a significant change in the risk landscape requires the updating of such assessments”, thus allowing more frequent submissions. To clarify that updates are required earlier in case of significant changes, we suggest aligning the text of Article 15 with recital 10.
- 56** Considering the Commission’s supporting role, we welcome the option – provided for in Article 16(3) and set out in Decision 1313/2013 – for the Commission to ask member states to provide additional information on specific prevention and preparedness measures related to risks leading to regularly occurring or particularly impactful disasters, and, if appropriate:
- propose the deployment of experts to provide advice; or

- make recommendations to strengthen the level of prevention and preparedness in the member state concerned.

57 However, the proposal does not specify what mitigating actions the Commission may take if member states do not follow up on the Commission's requests or recommendations. In our view, mitigating actions could support member states in implementing prevention and preparedness measures at national level.

RescEU

58 [RescEU](#) was established in 2019 as a strategic reserve of European disaster response capabilities and stockpiles, fully funded by the EU. It comprises planes and helicopters for firefighting and medical evacuation, and several essential stockpiles, including field hospitals, energy and shelter items, critical medical supplies, and equipment to respond to chemical, biological, radiological, and nuclear emergencies. It is currently operational.

59 Article 21(1) of the UCPM & HEPR proposal states that “rescEU shall provide assistance to complement the overall existing response capacities at national level and those committed by member states to the European Civil Protection Pool or to fulfil operational needs”. We welcome the flexibility provided by this article, which no longer refers to rescEU as a last resort.

60 Article 21(8) of the UCPM & HEPR proposal states that rescEU capacities may only be used for national purposes when not being used or needed for response. We suggest adding the stipulation that any use of rescEU capacities for national purposes requires prior approval from the Emergency Response Coordination Centre (ERCC). Currently Article 35 of the [Commission's Implementing Decision \(EU\) 2025/704](#) requires member states to notify the ERCC of their national use of rescEU capacities, and when their national use impacts the rescEU capacities' availability, to obtain the ERCC consent.

61 Article 21(15) of the UCPM & HEPR proposal states that “member states shall be informed of the operational status of rescEU capacities through the Common Emergency Communication and Information System (CECIS)”. The Commission's proposal does not require that the availability of the European Civil Protection Pool capacities should also be communicated to member states through CECIS. Currently, such requirement is provided for in Article 15(8) of the [Commission's Implementing Decision \(EU\) 2025/704](#). To improve information on the availability of resources within the UCPM and provide the same legal basis on the CECIS use for rescEU and the European Civil Protection Pool capacities, we suggest introducing a reference to CECIS in Article 20 on the European Civil Protection Pool.

Crisis Coordination Hub

- 62** Article 1(2) of the UCPM & HEPR proposal states that “the regulation lays down rules on the establishment of the Crisis Coordination Hub”, but it does not mention provisions for its functioning. The Commission explained that the functioning of the Hub is ruled by Articles 26 and 29. We suggest refining the text ([Annex II](#)).
- 63** We also suggest better defining the role, composition and responsibilities of the Hub in line with the opinion¹³ of the [Regulatory Scrutiny Board](#), which is an independent body within the Commission that issues opinions and recommendations on all the Commission's draft impact assessments, fitness checks, and major evaluations of existing legislation. As mentioned in paragraph [31](#), we suggest better explaining the coordination with the Emergency Response Coordination Centre.

Title III. Health emergency preparedness and response

- 64** Title III, “Health emergency preparedness and response”, of the UCPM & HEPR proposal has only one article (Article 34). We suggest further expanding the provisions under this Title to address the weaknesses described in paragraphs [26-29](#). We also suggest clarifying the complementarity between the UCPM and HEPR, for example by specifying which UCPM tools (e.g. ERCC, Hub, European Civil Protection Pool, Union Civil Protection Knowledge Network, etc.) are applicable to HEPR and when they can be used.
- 65** Article 34(d) of the UCPM & HEPR proposal reads “support actions for the development, implementation and monitoring, including through cooperation between national authorities and with stakeholders, and the development and deployment of the necessary tools and infrastructures, including IT infrastructures”. We suggest clarifying the object of “development, implementation and monitoring”, since it is not clear which measures these terms refer to.
- 66** The Commission explained that recital 14 introduces a derogation established in the Financial Regulation to allow the possibility of adding a new contracting authority for joint procurement outside a crisis, as most joint procurement takes place in the context of preparedness to prevent crisis escalation. For the sake of clarity, we suggest making the derogation explicit among the legal provisions.

¹³ [Regulatory Scrutiny Board opinion](#) on the impact assessment of the MFF - Civil protection, preparedness and response to crises, p. 3.

- 67** As a general remark, we found some cases where the term “shall”, which denotes obligation, is used together with the wording “voluntary basis”, for instance in the text “member states shall, on a voluntary basis, develop response capacities”¹⁴. We think that such wording may be open to misinterpretation. We suggest rephrasing the text wherever “shall” is used in conjunction with “on a voluntary basis”.

This opinion was adopted by the Court of Auditors in Luxembourg at its meeting of 5 February 2026.

For the Court of Auditors



Tony Murphy
President

¹⁴ Article 19(1) of the UCPM & HEPR proposal.

Annexes

Annex I – List of ECA publications

[Special report 19/2025](#): Critical shortages of medicines – EU measures were of added value, but structural problems remain

[Special report 16/2025](#): EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability

[Review 03/2025](#): Opportunities for the post-2027 Multiannual Financial Framework

[Review 02/2025](#): Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF

[Special report 25/2024](#): Digitalisation of healthcare – EU support for member states effective overall, but difficulties in using EU funds

[Special report 22/2024](#): Double funding from the EU budget – Control systems lack essential elements to mitigate the increased risk resulting from the RRF model of financing not linked to costs

[Special report 12/2024](#): The EU's response to the COVID-19 pandemic – The EU medical agencies generally managed well in unprecedented circumstances

[Special report 19/2022](#): EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed

[Opinion 09/2020](#) accompanying the Commission's proposal for a Decision of the European Parliament and of the Council amending Decision No 1313/2013/EU on a Union Civil Protection Mechanism

[Special report 33/2016](#): Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective

[Special report 28/2016](#): Dealing with serious cross-border threats to health in the EU: important steps taken but more needs to be done

Opinion 01/2010: Improving the financial management of the European Union budget:
risks and challenges

Annex II – Suggested changes with comments

Table 1 | Suggested drafting changes with comments

Text of the proposal	Suggested change	Comments
Article 1 2. [...] (c) rules on the establishment of the Crisis Coordination Hub ('the Hub') [...]	Article 1 2. [...] <i>(c) rules on the establishment and functioning of the Crisis Coordination Hub ('the Hub') [...]</i>	The proposal establishes the Crisis Coordination Hub, without mentioning its functioning. In indent (c) we suggest adding a reference to the functioning of the Hub, as well as to its establishment.
Article 2 1. This Regulation shall aim to ensure the protection [...].	Article 2 1. This Regulation shall apply to the protection [...]	The current wording does not fit under the article's heading, "Scope". We suggest adjusting the wording so that it fits under "Scope".
Article 2 6. The establishment of stockpiles referred to in Title III shall be made in accordance with Article 21, except for medical countermeasures that are not defined as rescEU.	Article 2 6. <i>The establishment of stockpiles referred to in Title III shall be made in accordance with Article 21, except for medical countermeasures that are not defined as rescEU in the applicable implementing acts.</i>	We suggest mentioning the legal framework, which defines which medical countermeasures are considered as rescEU.

Text of the proposal	Suggested change	Comments
Article 2 7. Where applying the prevention, preparedness and response measures under this Regulation, the special needs of isolated, outermost and other regions or islands of the Union in terms of prevention, preparedness and response.	Article 2 <i>7. Where applying the prevention, preparedness and response measures under this Regulation, the special needs of isolated, outermost and other regions or islands of the Union in terms of prevention, preparedness and response <u>shall be taken into account</u>.</i>	The text in the proposal does not contain a verb.
Article 4 2. [...] (e) to support [...]; (f) to enhance [...].	Article 4 2. [...] (e) to support [...]; (f) to enhance [...].	Some of the specific objectives listed under Article 4(2) start with “to”, while others do not: this could be standardised.
Article 7 6. Member States [...]. 7. Resources allocated [...].	Article 7 6 1. Member States [...]. 7 2. Resources allocated [...].	The numbering of the paragraphs should start with 1, not with 6.
Article 9 1. The association under this Regulation may be opened to the following third countries through full of partial association, [...].	Article 9 <i>1. The association under this Regulation may be opened to the following third countries through full ofor partial association, [...].</i>	The word “of” should read “or”.
Article 10 4. Grants under the specific objective referred to in Article 4(2) [...]	Article 10 <i>4. Grants under the specific objective<u>s</u> referred to in Article 4(2) [...]</i>	Article 4(2) contains several specific objectives.

Text of the proposal	Suggested change	Comments
Article 10 5. Where Union funding is provided in the form of a grant, funding shall be provided as financing not linked to costs or, where necessary, simplified cost options [...]	Article 10 <i>5. Where Union funding is provided in the form of a grant, funding shall be provided as financing not linked to costs or, where applicable necessary, simplified cost options [...]</i>	We think that “where applicable” is more correct than “where necessary” and it would be in line with the French version of the text.
Article 15 [...] the Member States [...] shall make available to the Commission a summary [...] by 31 December 2028 and at least once every 5 years thereafter.	Article 15 <i>[...] the Member States [...] shall make available to the Commission a summary [...] by 31 December 2028 and thereafter at least once every 5 years thereafter or where a significant change in the risk landscape requires the updating of such assessments.</i>	To align the text of Article 15 with recital 10.
Article 16 1. To enhance the understanding of disaster risks facing the Union and inform coordinated preparedness, and based on the summaries referred to in Article 16 and [...].	Article 16 <i>1. To enhance the understanding of disaster risks facing the Union and inform coordinated preparedness, and based on the summaries referred to in Article 165 and [...].</i>	Article 16(1) seems to refer to summaries referred to in the preceding article (Article 15).
Article 20 4. [...]. The Commission shall encourage Member States to address significant response capacity gaps in the ECPP, in accordance with the report referred to in point (c) of Article 17(1).	Article 20 <i>4. [...]. The Commission shall encourage Member States to address significant response capacity gaps in the ECPP, in accordance with the report referred to in point (c) of Article 176(1).</i>	The report is referred to in point (c) of Article 16(1), not Article 17.

Text of the proposal	Suggested change	Comments
<p>Article 20</p> <p>6. Member States shall on a voluntary basis identify, commit and register the response capacities which they offer to the ECPP, [...].</p>	<p>Article 20</p> <p><i>6. Member States shall on a voluntary basis identify, commit and register the response capacities which they offer to the ECPP in the CECIS, [...].</i></p>	<p>To improve information on the availability of resources within the UCPM and provide the same legal basis on CECIS use for rescEU and the European Civil Protection Pool capacities.</p>
<p>Article 21</p> <p>9. rescEU capacities shall be used, including for deployment, national use, loaning or donations, including for managing rescEU strategic reserves, in accordance with implementing acts adopted in accordance with the examination procedure referred to in Article 35(2).</p>	<p>Article 21</p> <p><i>9. rescEU capacities shall be used, including for deployment, national use, loaning or donations, including for and managing rescEU strategic reserves, in accordance with implementing acts adopted in accordance with the examination procedure referred to in Article 35(2).</i></p>	<p>To improve readability, the second “including for” could be deleted.</p>
<p>Article 23</p> <p>2. A scientific and technical facility shall pool together [...].</p>	<p>Article 23</p> <p><i>2. A scientific and technical facility (STAF) shall pool together [...].</i></p>	<p>To harmonise Article 23(2) with recital 42 and Article 28(5), the abbreviation “STAF” could be added.</p>
<p>Article 31</p> <p>3. [...] funding rates set out in Annex I.</p>	<p>Article 31</p> <p><i>3. [...] funding rates set out in the annex4.</i></p>	<p>The legislative proposal only contains one annex.</p>
<p>Article 32</p> <p>7. The Commission shall lay down rules on the deployment of experts and EUCP Teams in an implementing act adopted in accordance with the examination procedure referred to in Article 35(2).</p>	<p>See Comments.</p>	<p>This paragraph could be better located under Article 33, “Deployment of experts and EUCP Teams”.</p>

Text of the proposal	Suggested change	Comments
<p>Article 32</p> <p>8. When a Member State requests the Commission to contract transport services, the Commission shall request partial reimbursement of the costs according to the funding rates set out in Annex I.</p>	<p>8. [...] <i>funding rates set out in the annex</i>4.</p>	<p>The legislative proposal only contains one annex.</p> <p>In addition, the text of Article 32(8) is the same as the text of Article 31(3): one of the two paragraphs could be deleted.</p>
<p>Article 33</p> <p>2. [...]. Experts from the Commission and from other Union institutions, agencies, including the EU Health Task Force established in accordance with point (a) of Article 11 of Regulation (EC) No 851/2004 33 [...].</p>	<p>Article 33</p> <p>2. [...]. <i>Experts from the Commission and from other Union institutions, agencies, including the EU Health Task Force established in accordance with point (a) of Article 11a of Regulation (EC) No 851/2004 33 [...].</i></p>	<p>Article 33(2) refers to “point (a) of Article 11 of Regulation (EC) No 851/2004”: this should read “Article 11a”.</p>
<p>Annex – Section 2</p> <p>(e) Taking additional supporting and complementary prevention action necessary to achieve the objective specified in point (b) of Article 4(2).</p>	<p>Annex – Section 2</p> <p>(e) Taking additional supporting and complementary prevention capacity-building action necessary to achieve the objective specified in point (b) of Article 4(2).</p>	<p>Section 2 of the annex concerns capacity-building actions.</p>
<p>Annex – Section 3</p> <p>(o) Taking additional supporting and complementary prevention action necessary to achieve the objective specified in point (c) of Article 4(2).</p>	<p>Annex – Section 3</p> <p>(o) Taking additional supporting and complementary prevention preparedness action necessary to achieve the objective specified in point (c) of Article 4(2).</p>	<p>Section 3 of the annex concerns preparedness actions.</p>

Text of the proposal	Suggested change	Comments
<p>Annex – Section 4</p> <p>(2) [...]</p> <p>(i) taking additional supporting and complementary prevention action necessary to achieve the objective specified in point (d) of Article 4(2);</p>	<p><i>Annex – Section 4</i></p> <p><i>(2) [...]</i></p> <p><i>(i) taking additional supporting and complementary prevention response action necessary to achieve the objective specified in point (d) of Article 4(2);</i></p>	<p>Section 4 of the annex concerns response actions.</p>

Source: ECA.

Annex III – Background information

- 01** Member states bear primary responsibility for preventing, preparing for, and responding to disasters and crises on their territory. The Commission has supporting competence in the area of civil protection and health emergencies¹.
- 02** In October 2001, a [Council Decision](#) established the Community Mechanism for Civil Protection, which today operates as the Union Civil Protection Mechanism. Since 2001, the mechanism has [been activated more than 800 times](#), both inside and outside the EU. The current legislative framework for the Union Civil Protection Mechanism is based on [Decision 1313/2013/EU](#).
- 03** With regard to health emergency preparedness and response:
- the European Centre for Disease Prevention and Control ([ECDC](#)) is responsible for identifying, assessing and communicating current and emerging threats to human health from communicable diseases;
 - the European Medicines Agency ([EMA](#)) is responsible for the scientific evaluation of applications for centralised marketing authorisations regarding medicines and for monitoring and mitigating shortages of critical medicines, and has similar responsibilities in respect of medical devices during a crisis;
 - the Health Emergency Preparedness and Response Authority ([HERA](#)) is responsible for improving the EU's preparedness for and response to serious cross-border health threats in the area of medical countermeasures.
- 04** The Commission's proposal aims to repeal and replace Decision 1313/2013 with effect from 1 January 2028. In addition, the proposal takes over some of the elements of [Regulation \(EU\) 2021/522](#) establishing a Programme for the Union's action in the field of health for the period 2021-2027 (EU4Health). [Regulation 2022/2371](#) on serious cross-border threats to health and [Regulation 2022/2372](#) on a framework of measures for ensuring the supply of crisis-relevant medical countermeasures in the event of a public health emergency at Union level remain in force in their current form.
- 05** In 2021-2027, the budget allocated to the [UCPM](#) was €3.6 billion in current prices: €1.6 billion from the MFF and an additional €2 billion from Next Generation EU as a consequence of the COVID-19 pandemic. The total amount allocated to crisis preparedness

¹ Articles 168 and 196 of the [Treaty on the Functioning of the European Union](#).

under the 2021-2025 EU4Health work programmes was around €1.7 billion in current prices. The indicative financial envelope for implementing the proposed UCPM & HEPR regulation (2028-2034) is €10.7 billion in current prices (€9.5 billion in constant (2025) prices).

Abbreviations

Abbreviation	Definition/Explanation
ECDC	European Centre for Disease Prevention and Control
EMA	European Medicines Agency
EPPO	European Public Prosecutor's Office
ERCC	Emergency Response Coordination Centre
HEPR	Health emergency preparedness and response
HERA	Health Emergency Preparedness and Response Authority
MFF	Multiannual financial framework
OLAF	European Anti-Fraud Office
UCPM	Union Civil Protection Mechanism

Glossary

Term	Definition/Explanation
Constant (2025) prices	Figures that have been adjusted to a fixed, constant price level for a given reference year, in this case 2025, making it easier to compare a budget's volume or purchasing power across different years or MFF periods.
Current prices	Figures expressed in their actual monetary value in the year in which the payment is made.
Emergency Response Coordination Centre	Facility for directing disaster relief to locations where it is needed inside or outside the EU at national authorities' request.
EU4Health	The EU's health action plan for 2021-2027.
rescEU	Strategic reserve of European disaster response capabilities and stockpiles, fully funded by the EU.

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HTML	ISBN 978-92-849-6777-3	ISSN 2812-2860	doi:10.2865/3215541	QJ-01-26-007-EN-Q
PDF	ISBN 978-92-849-6778-0	ISSN 2812-2860	doi:10.2865/9747076	QJ-01-26-007-EN-N

HOW TO CITE

European Court of Auditors, [opinion 06/2026](#) “concerning the proposal for a regulation of the European Parliament and of the Council on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response, repealing Decision No 1313/2013/EU (Union Civil Protection Mechanism) (COM(2025) 548 final)”, Publications Office of the European Union, 2026.

This opinion was issued pursuant to Article 322(1) TFEU, which provides for consultation of the European Court of Auditors on proposals relating to the financial rules which determine the procedure for establishing and implementing the budget. The opinion concerns the proposed new regulation on the Union Civil Protection Mechanism and Union support for health emergency preparedness.

The purpose of this opinion is to provide observations on the proposal's design, governance, performance framework and financial control arrangements. It is intended to help ensure that the future programme promotes sound financial management, accountability and European added value in EU's civil protection and health emergencies policy.

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