



Plenary sitting

B9-0333/2021

7.6.2021

MOTION FOR A RESOLUTION

to wind up the debate on the statements by the Council and the Commission

pursuant to Rule 132(2) of the Rules of Procedure

on the views of Parliament on the ongoing assessment by the Commission and the Council of the national recovery and resilience plans
(2021/2738(RSP))

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European Parliament resolution on the views of Parliament on the ongoing assessment by the Commission and the Council of the national recovery and resilience plans (2021/2738(RSP))

The European Parliament,

- having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹ (the RRF Regulation),
- having regard to Articles 174 and 175 of the Treaty on European Union,
- having regard to its resolution of 20 May 2021 on the right of information of the Parliament regarding the ongoing assessment of the national recovery and resilience plans²,
- having regard to Rule 132(2) of its Rules of Procedure,
- A. whereas the RRF Regulation was adopted under the ordinary legislative procedure;
- B. whereas the RRF is an unprecedented instrument in terms of volume and means of financing; whereas the Commission is preparing to issue common EU debt, since all EU Member States have now successfully ratified the Own Resources Decision³;
- C. whereas the successful implementation of the RRF will also strengthen the case for a common EU fiscal architecture and could serve as its blueprint;
- D. whereas democratic control and parliamentary scrutiny over the implementation of the RRF is only possible with the full involvement of Parliament and the consideration of all its recommendations in all stages;
- E. whereas Article 26 of the RRF Regulation establishes a recovery and resilience dialogue in order to ensure greater transparency and accountability and in order for the Commission to provide Parliament with information concerning, among other things, the national recovery and resilience plans (NRRPs) of the Member States and the assessment thereof;
- F. whereas Parliament expresses its views on the issues discussed as part of the recovery and resilience dialogue, including through resolutions and exchanges with the Commission; whereas the Commission has to take these views into account;
- G. whereas the RRF Regulation identifies six areas of European interest, all of which

¹ OJ L 57, 18.2.2021, p. 17.

² Texts adopted, P9_TA(2021)0257.

³ Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union, OJ L 424, 15.12.2020, p. 1.

represent the scope and objective of the instrument;

- H. whereas the RRF Regulation establishes that the general objective is to promote the Union's economic, social and territorial cohesion to improve the resilience, crisis preparedness, adjustment capacity and growth potential of the Member States; whereas this is to be done by mitigating the social and economic impact of the crisis, in particular on women, children and youth, and by contributing to the implementation of the European Pillar of Social Rights through support for the green transition – by contributing to the achievement of the Union's 2030 climate targets and complying with the objective of achieving EU climate neutrality by 2050, in particular through the national energy and climate plans adopted under the Governance of the Energy Union and Climate Action mechanism established by Regulation (EU) 2018/1999 of 11 December 2018 of the European Parliament and of the Council⁴ – and through support for the digital transition, thereby contributing to upward economic and social convergence, the restoration and promotion of sustainable growth, the integration of the economies of the Union, fostering high-quality employment creation, the strategic autonomy of the Union alongside an open economy and the generation of European added value;
- I. whereas during the Porto Social Summit held on 7 and 8 May 2021, the EU's leaders recognised the European Pillar of Social Rights as a fundamental element of the recovery and whereas in the Porto declaration they underlined their determination to continue strengthening its implementation at EU and national level;
- J. whereas the specific objective of the RRF is to provide the Member States with financial support to help them to achieve the reform and investment milestones and targets set out in their NRRPs; whereas this means that any action in the plans (including digital and green investments) and agreed reforms and investments have to contribute to the principles of the European Pillar of Social Rights, quality job creation and upward social convergence; whereas actions that do not contribute to these social objectives are not in line with the requirements of the RRF Regulation;
- K. whereas as a rule, the Member States should have submitted their NRRPs to the Commission by 30 April 2021; whereas to date, 23 Member States have submitted their NRRPs to the Commission;
- L. whereas Parliament held a plenary debate followed by the adoption of a resolution on 18 May 2021 on the right of information of Parliament regarding the ongoing assessment of the national recovery and resilience plans;
- M. whereas in order to ensure proper democratic oversight over and parliamentary scrutiny of the implementation of the RRF, as well as greater transparency and democratic accountability, the Commission must regularly inform Parliament, orally and in writing, of the status of the assessment of the NRRPs, including the reforms and investment related to the scope based on the six pillars (including the general and specific objectives and the horizontal principles) and the 11 assessment criteria set out in the

⁴ OJ L 328, 21.12.2018, p. 1.

RRF Regulation;

1. Considers that the RRF constitutes a historic EU instrument to foster economic, social and territorial cohesion, ensure convergence, enhance competitiveness and help the Member States to mitigate the economic and social impact of the COVID-19 pandemic, set their economies on strong and sustainable growth trajectories, prepare the EU to address long-term challenges such as the just, green and digital transitions and generate EU added value;
2. Requests that the Commission meticulously applies the letter and the spirit of the RRF Regulation in the assessment process of the NRRPs and provides deep and comprehensive assessments, while distancing itself from the fact that it was closely involved in the development of the plans ahead of their submission, before the adoption of the relevant draft Council implementing decision; welcomes, however, the Commission's efforts to ensure the swift adoption of the relevant Council implementing decisions linked to the NRRPs before the summer, and its continuous engagement with the Member States to help them deliver high-quality plans that significantly contribute to shared EU objectives;
3. Is convinced that the funds must be fairly distributed across sectors, societies and future generations to ensure the highest possible impact on economic and social upward and territorial convergence, well-being and economic stability; stresses that ambitious plans and sound execution are essential in order to make full use of this opportunity; expects Member States to fully capitalise on the opportunity at hand by ensuring that their plans are of a high quality; calls for full transparency and accountability in the allocation and use of the funds;
4. Calls on the Commission to insist on ambitious reform measures as part of the national plans in all Member States, regardless of their size and election calendar;
5. Calls on the Commission to carefully assess whether RRF resources are serving the RRF Regulation's objective to advance economic, social and territorial cohesion in the Member States; calls on the Commission to discourage the practice of repackaging projects without a real added value, notably for lagging regions, especially when this risks widening the social, economic and territorial convergence gap of the EU;
6. Reiterates Parliament's call to ensure the right of information of Parliament regarding the ongoing assessment of the NRRPs, in order to enable democratic scrutiny of Parliament in the Commission's assessment and implementation of the RRF;
7. Calls on the Commission to carefully assess and ensure that each national recovery and resilience plan effectively contributes to all six pillars referred to in Article 3 of the RRF Regulation in a comprehensive and balanced manner; recalls that each measure should contribute to one or more of the policy areas of European relevance structured in the six pillars;
8. Stresses that plans must meet the regulatory requirements, including the 37 % and 20 % shares for the green and digital transitions respectively, throughout the implementation phase; calls on the Commission to also assess the qualitative side of the proposed measures to ensure that they effectively meet both aspects throughout the

implementation phase: expects the Commission to only approve plans that fully meet the target; calls on the Commission to take into account the possible future need to amend national plans to ensure compliance with the requirements of the RRF Regulation in preparation for the draft Council implementing decision;

9. Recalls that in accordance with the regulation, the RRF ‘shall not, unless in duly justified cases, substitute recurring national budgetary expenditure’, and calls on the Commission to assess this criterion in a holistic manner;
10. Notes that cross-border projects involving more than one Member State generate high European added value and associated spill-over effects and regrets that few national plans contain cross-border projects; calls on the Commission to strongly encourage the Member States to facilitate cross-border projects financed through the RRF;
11. Notes that few Member States have chosen to request loans in the NRRPs already submitted; calls on the Member States to consider the best use of the loans available to avoid any loss of opportunity; is concerned that a significant amount of the loans may remain unused at the end of the RRF and calls on the Member States to carefully assess their needs and to make the best use of this opportunity when submitting their NRRPs or by amending them;

Green transition

12. Welcomes the fact that green investment under the RRF will primarily be financed through the issuance of green bonds;
13. Stresses that in line with the methodology set out in Annex VI of the RRF Regulation, all plans should dedicate at least 37 % of the total allocation (grants and loans) to the climate; calls on the Commission to pay attention when assessing the 37 % climate spending target in order not to double- or miss-tag measures and to prevent greenwashing; is concerned that some investments are labelled as green investments despite not being covered by the tracking methodology set out in Annex VI; suggests applying additional scrutiny to any extension of the green tagging methodology set out in Annex VI; insists that the necessary safeguards to meet the aforementioned target during the implementation phase are fully included in the targets and milestones in the draft Council implementing decision; expects that no direct or indirect fossil-fuel-related investments can be tagged as climate relevant in line with the requirements of Annex VI; recalls that the methodology set out in Annex VI includes specific conditions for the application of a 40 % or 100 % contribution to the green transition target;
14. Recalls that the ‘do no significant harm’ (DNSH) provisions are a crucial tool for supporting the green transition, alongside the requirement that a minimum of 37 % of expenditure (grants and loans) on investments and reforms contained in each national recovery and resilience plan should support climate objectives, and for avoiding the financing of measures that contradict the Union’s climate objectives; recalls that all measures must respect the DNSH principle within the meaning of Article 17 of the Taxonomy Regulation⁵, as required under the RRF Regulation, and recalls that all

⁵ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment

measures need to pass the DNSH test as stipulated in the regulation guidance published by the Commission and the regulation annexes (and in particular Annex III); is concerned, in this context, about the lack of compliance with this principle in the assessment of the plans and calls on the Commission to ensure the full respect of the DNSH principle, including during the implementation phase; expects the Commission to pay particular attention to the biodiversity dimension and recalls that any operation located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas) are not eligible for funding under the RRF; calls on the Commission to publish all related assessments; insists that the implementation of the RRF cannot lead to a lowering of environmental standards or go against environmental laws and regulations; expects that all relevant measures for which the screening stage, in accordance with Directives 2011/92/EU⁶ and 92/43/EEC⁷, is not complete by the date the Commission issues the draft Council implementing decision, must fulfil the relevant regulatory requirements as part of the first relevant milestone and/or target; flags, in particular, the fact that irrigation investments supported by the EU need to not lead to a net reduction in the water used for irrigation in that catchment area and must be consistent with the achievement of good status for bodies of water, as laid down in Article 4(1) of Directive 2000/60/EC⁸, including the expansion of irrigation-affecting water bodies whose status has been defined as less than good in the relevant river basin management plan; asks for a specific chapter to be included in the staff working documents accompanying the draft Council implementing decision on the assessment of compliance with relevant EU environmental laws and regulations, in particular reforms; reiterates that none of the measures supported (in particular afforestation and reforestation) lead to the destruction or alteration of carbon-storing and/or highly biodiverse ecosystems, notably wetlands, peatlands and highly biodiverse permanent pastures; expects specific reporting in the staff working documents on how the Commission looked into relevant specific risk areas beyond the analysis provided in the NRRPs, with a specific focus on biodiversity;

15. Recalls that, reflecting the importance of tackling the dramatic loss of biodiversity, the RRF should contribute to the mainstreaming of biodiversity action in Union policies; calls on the Commission to publish an overview of the biodiversity-related measures listed that effectively contribute to biodiversity in the NRRPs; is concerned that most of the NRRPs contain very limited or no measures at all in favour of biodiversity; expects the Commission to strictly apply the DNSH principle in that respect, too, and notably to reject reforms or investments that could harm biodiversity or are not accompanied by the adequate flanking measures;

Digital transformation

of a framework to facilitate sustainable investment, OJ L 198, 22.6.2020, p. 13.

⁶ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment, OJ L 26, 28.1.2012, p. 1.

⁷ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora, OJ L 206, 22.7.1992, p. 7.

⁸ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy, OJ L 327, 22.12.2000, p. 1.

16. Stresses that in accordance with the RRF Regulation, all NRRPs should have measures that effectively contribute to the digital transition or address the challenges resulting therefrom, and that account for an amount which represents at least 20 % of the NRRP's total allocation, based on the methodology for digital tagging set out in Annex VII; recalls that the methodology is to be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VII; recalls that the coefficients for support for the digital objectives may be increased for individual investments to take account of accompanying reform measures that increase their impact on the digital objectives;
17. Recalls that for investments in digital capacities and connectivity, Member States should provide in their plans a security self-assessment based on common objective criteria identifying any security issues, and detailing how those issues will be addressed in order to comply with the relevant Union and national law; calls on the Commission to ensure that all NRRPs containing such investments provide such an assessment and that the respective measures do not run counter to the strategic interests of the Union;
18. Believes that digital actions have great potential for boosting the EU's competitiveness internationally and for the creation of high-quality jobs, and is concerned that there are NRRPs plans that do not achieve an adequate balance in terms of investments in digital transformation, and notably in digital infrastructure;
19. Calls on the Commission to encourage the Member States to fully adhere to the principles of interoperability, energy efficiency and personal data protection, as well as to promote the use of open-source solutions in digital investments, as required by the RRF Regulation;

Boosting economic growth, social and territorial cohesion, and well-being

20. Welcomes in particular the measures in the NRRPs submitted to support smart, sustainable and inclusive growth, economic cohesion, productivity, competitiveness, research and innovation, health and a well-functioning single market with strong small and medium-sized enterprises (SMEs), enhance the creation of high-quality employment, fight poverty and inequality, promote culture and education, develop competences and skills, support children and youth, increase crisis preparedness and crisis response capacity, and mitigate the effects of the COVID-19 crisis on the economy;
21. Calls on the Commission to assess whether and ensure that NRRPs pay adequate attention to measures for children and youth, especially in countries in which structural problems have been identified in areas such as early school leaving, youth unemployment, child poverty and early childhood education; insists that reforms and investments in youth, in particular those related to upskilling, reskilling, education, vocational training, dual education, digital skills and lifelong learning, should be aligned with the Youth Guarantee and focus on developing competences in addition to purchasing equipment; stresses that reforms and investments for children should be aligned with the principles of the European Child Guarantee and focus on the right of access to and opportunities for free healthcare, free education, free childcare, decent housing and adequate nutrition for every child living in poverty;

22. Welcomes the measures included in the plans in line with the European Pillar of Social Rights and EU initiatives in the areas of employment, education, health and social care to strengthen social cohesion, strengthen social protection systems and reduce vulnerabilities; reminds the Commission that the NRRPs have to comply satisfactorily with the assessment criteria and calls on it to carefully assess the social consequences and impact of each measure to ensure compliance with the RRF Regulation; insists that the Commission ensure that each NRRP adequately reflects these criteria;
23. Believes that green and digital investments have great potential for quality job creation, reducing inequalities and narrowing the digital gap; calls on the Commission to ensure that the most vulnerable communities and regions and those most affected by climate change benefit from green and digital investment; stresses that the expected social return on green and digital investments should be defined *ex ante* in the NRRPs in order to ensure maximum impact;
24. Requests that the Commission and the Council ensure that gender equality and equal opportunities for all, and the mainstreaming of those objectives, are taken into account and promoted throughout the preparation and implementation of the NRRPs; expects the Commission to systematically collect, analyse and report on existing sex-disaggregated data for the implementation of the RRF in line with European Court of Auditors Special Report 10/2021 of 26 May 2021 entitled ‘Gender mainstreaming in the EU budget: time to turn words into action’; is deeply concerned that most NRRPs fall short of significantly contributing to and mainstreaming these objectives while most likely contributing to the widening of the gender employment and pay gaps, and fail to include explicit and concrete measures to address the issue of gender inequality, thereby risking the ability of those plans to mitigate the social and economic effects of the crisis on women and to respond to the relevant country-specific recommendations (CSRs);
25. Highlights that tax evasion, tax avoidance and aggressive tax planning, together with harmful tax competition, reduce the tax revenues of Member States; recalls that some CSRs facilitate aggressive tax planning; worries that these tactics could undermine the solidarity inherent in the RRF; therefore asks the Commission to assess NRRPs in terms of addressing national measures deemed to facilitate aggressive tax planning, tax evasion or tax avoidance, or ineffective anti-money laundering measures;
26. Recalls that the NRRPs should comprise measures for the implementation of reforms and public investment projects through a coherent package; reminds the Commission that NRRPs must address critical bottlenecks in Member States’ economies, and that, to this end, all plans are expected to contribute to effectively addressing all or a significant subset of the challenges identified in the relevant CSRs, including fiscal aspects thereof; underlines that the 2019 pre-pandemic CSRs should be interpreted in the light of the current crisis and the new challenges to ensure coherence between them, the 2020 CSRs and the general and specific objectives of the RRF Regulation; highlights that all measures, and notably those linked to the digital and green transformations, should also be assessed from a social perspective in order to avoid the risk of job losses, labour market disruption and employment polarisation due to the destruction of middle-skilled jobs, and ensure that the digitalisation and green transition processes of companies are not used as an excuse for labour-saving cost-reduction strategies; insists that the Commission devote particular attention to ensuring that the proposed reforms are

genuine, new and more ambitious, starting as soon as possible;

27. Stresses that creating and fostering quality employment is one of the objectives included in the RRF Regulation and that this should be done through a comprehensive package of reforms and investments, as well as measures ensuring stable contracts, decent wages, collective bargaining coverage and social protection floors, including decent pensions above the poverty threshold, and aiming to tackle unemployment; calls on the Commission to include these indicators in the guidelines for assessing social progress under the NRRPs; points out that labour market reforms undertaken as part of the NRRPs must be in line with the attainment of these objectives;
28. Regrets the fact that the NRRPs are not being coordinated sufficiently with partnership agreements and EU programmes such as InvestEU; calls for the creation of synergies and complementarities between the RRF, the partnership agreements, InvestEU and other EU actions; invites the Commission to facilitate the use of the national compartment of InvestEU;
29. Reminds the Commission that the significant involvement of SMEs and start-ups is an explicit objective of the RRF Regulation, including in public procurement processes; is concerned that RRF funds will predominantly benefit large corporations and risk inhibiting fair competition; calls on the Commission to pay the utmost attention to ensure that SMEs and start-ups benefit from RRF financing, including through the formulation of milestones and the ongoing guidance on programme implementation in the Member States; suggests that the share of RRF funds whose ultimate recipients are SMEs be included in the ongoing monitoring, *inter alia* through common indicators;
30. Calls on the Commission to assess to what extent the reforms and investments made under the RRF will enable the closing of the investment gap in the EU, estimated by the Commission, in order to deliver on climate, environmental and social sustainability goals, including the Paris Agreement and the UN Sustainable Development Goals;

Involvement of stakeholders

31. Recalls that according to Article 18(4)(q) of the RRF Regulation, the NRRPs should set out ‘a summary of the consultation process, conducted in accordance with the national legal framework, of local and regional authorities, social partners, civil society organisations, youth organisations and other relevant stakeholders, and how the input of the stakeholders is reflected in the recovery and resilience plan’; calls on the Commission to prompt the Member States to consult all national stakeholders and to ensure their involvement, including that of civil society, social partners, and local and regional authorities, in the implementation and, in particular, the monitoring of the plans to ensure that consultations take place for future amendments or new plans, if any;
32. Recalls that Article 152 of the Treaty on the Functioning of the European Union establishes that the Union recognises and promotes the role of the social partners at its level and must respect their autonomy; underlines that adequate involvement of national stakeholders, such as the national parliaments, local and regional authorities, social partners, non-governmental organisations and civil society organisations, in the preparation and implementation of the NRRPs will be decisive in the success of the NRRPs and of the RRF as a whole, so as to enhance national ownership of the plans,

ensure the fast, transparent, effective and appropriate absorption of the funds, increase transparency, and prevent overlapping, gap and double funding; voices the concerns raised by the Committee of the Regions and the European Economic and Social Committee as well as other stakeholders and deplores the fact that many Member States have not or only inadequately involved regional and local authorities in the drafting process of the NRRPs despite relying on them to channel a large portion of the RRF's funds; also deplores the lack of transparency of many of these processes; further deplores the fact that in some instances not even national parliaments were adequately involved or informed; warns that all measures under the NRRPs should fully respect the EU *acquis*, national laws and practices, and the role of the relevant stakeholders, notably in the design and implementation of reforms and investments;

Arrangements, milestones and targets

33. Insists that all reforms and investments must be linked to milestones, targets and costing that are relevant, clear, detailed and adequately monitored, and in particular that ensure full compliance with the RRF Regulation and the EU *acquis*, representing clear commitments from Member States;
34. Demands that the Commission ensure that, prior to the assessment of the fulfilment of the milestones and targets agreed in the Council implementing decision and the NRRPs, Parliament is provided with the preliminary findings concerning the fulfilment of the milestones and targets, as required by Article 25(4) of the RRF Regulation;
35. Reminds the Commission that investments should be accompanied by reforms and urges it to ensure that all approved retroactive investments are clearly accompanied by corresponding milestones and targets and fulfil all the requirements of the legislation; reiterates that the RRF is designed to support projects that respect the principle of additionality of Union funding; notes that the lack of truly additional projects financed by the RRF could limit its macroeconomic impact;

Institutional resilience, governance and administrative capacity

36. Recalls that the RRF and each of the NRRPs should fully respect the values enshrined in Article 2 of the Treaty on the Functioning of the European Union, the rule of law and the Charter of Fundamental Rights of the European Union;
37. Underlines that the success of the RRF and of the NRRPs requires robust transparency and accountability from the Commission, the Member States and all implementing partners; calls on the Commission to assess needs of the relevant services and EU bodies, such as the European Court of Auditors, the European Anti-Fraud Office and the European Public Prosecutor's Office, and to provide them with the necessary financial and human resources in a way that is commensurate with the need to scrutinise the proper implementation of this unprecedented amount of EU expenditure;
38. Recalls that the implementation of the RRF should be carried out in line with the principle of sound financial management, including the effective prevention and prosecution of fraud, including tax fraud, tax evasion, corruption and conflicts of interest; asks the Commission to thoroughly assess the arrangements proposed by the Member States to prevent, detect and correct corruption, fraud and conflicts of interest

when using the funds provided under the RRF and to pay particular attention in this context to ensuring that the NRRPs include all necessary reforms, together with relevant milestones and targets, related to the relevant CSRs; urges the Commission to monitor very carefully the risks to EU financial interests in the implementation of the RRF of any breach or potential breach of the principles of the rule of law, paying detailed attention to public procurement in particular; expects the Commission not to proceed with any payments under the RRF if milestones linked to measures to prevent, detect and correct corruption, fraud and conflicts of interest when using the funds provided under the RRF are not met;

39. Urges the Commission to insist that the Member States implement reform and investment measures which increase administrative and institutional resilience and crisis preparedness;
40. Calls on the Member States to collect and record data on the final recipients and beneficiaries as well as the objectives, amount and location of projects funded by the RRF in a standardised electronic and interoperable format, and to use the single data mining tool to be provided by the Commission; calls on the Commission, in this regard, to finalise the single data mining tool as soon as possible; recalls that Article 22(2) of the RRF Regulation provides obligations for the Member States to collect and ensure access to standardised categories of data; reminds the Commission to fulfil those obligations for the purpose of audit and control and to provide for comparable information on the use of funds in relation to measures for the implementation of reforms and investment projects under the NRRPs; further reminds the Commission of the need to ensure the transparency of final beneficiaries and to ensure that appropriate arrangements are in place in order to avoid double funding;

Parliament's assessment of the delegated acts

41. Stresses that the draft delegated acts subsequent to the RRF Regulation, namely the delegated act on the recovery and resilience scoreboard and the delegated act setting out common indicators for reporting on the progress of the RRF and the methodology for reporting social expenditure, do not live up to Parliament's expectations;
42. Calls on the Commission to ensure full transparency with regard to the timeline for the approval of the delegated acts subsequent to the RRF Regulation, namely the delegated acts on the recovery and resilience scoreboard and on the methodology for reporting social expenditure, including on children and youth, and setting out common indicators for reporting on the progress of the RRF, and to take into account the relevant elements of the recovery and resilience dialogue;
43. Highlights the importance of agreeing on a social tracking methodology to evaluate the NRRPs *ex ante*, in order to make sure that the actions set out in the plans contribute to the social objectives established in the RRF Regulation; believes that the social tracking methodology must follow the structure of the European Pillar of Social Rights and analyse the contribution of the actions to the implementation of each of the 20 principles of the pillar; states that the scoreboard and common indicators needed to evaluate the progress of the implementation of the NRRPs in each of the six pillars towards the achievement of the general and specific objectives needs to be efficient;

insists that the best evaluation mechanism to follow the progress towards upward social convergence is the European Semester Social Scoreboard and therefore suggests that this scoreboard is integrated into the common indicators as a tool to monitor social progress;

44. Calls on the Commission to include the social indicators from the Social Scoreboard, in particular those related to decent work, social justice, equal opportunities, robust social welfare systems and fair mobility, in the common indicators to be used in the RRF for reporting on progress, and monitoring and evaluating the plans, as well as in the methodology for social tracking, including for the European Child Guarantee and Youth Guarantee; stresses that Parliament will closely analyse the delegated acts that the Commission presents on this matter, in order to establish if the social indicators, scoreboard and social methodology comply with the objectives, and to verify that there are no objections to be made;

Conclusions

45. Calls on the Commission to assess the submitted plans adequately and in accordance with the RRF Regulation; expresses serious concerns about the compliance of several measures in NRRPs with the requirements of the underlying RRF Regulation and asks the Commission to ensure all elements of all of the plans are fully consistent with the RRF Regulation;
46. Recalls its demand for the Commission to fulfil its obligations under the RRF Regulation to provide Parliament with all the relevant information on the state of play of the implementation of the RRF Regulation and to take into account any elements arising from the views expressed through the recovery and resilience dialogue, including the views shared by the relevant committees and in plenary resolutions; welcomes the Commission's improved efforts to provide adequate information during regular meetings with Parliament;
47. Insists that the Commission ensure that the NRRPs contain provisions ensuring that recipients of Union funding must acknowledge the origin and ensure the visibility of the Union funding, including, where applicable, by displaying the emblem of the Union and an appropriate funding statement that reads 'funded by the European Union – NextGenerationEU';
48. Reminds the Council that, particularly at the stage of the adoption of the Council implementing decision, 'relevant outcomes of discussions held in Council preparatory bodies shall be shared with the competent committee of the European Parliament';
49. Invites the Commission to continue to follow an open, transparent and constructive approach during the recovery and resilience dialogues;
50. Recalls Parliament's position in 2020 for a stronger recovery plan and invites the Commission and the Council to assess whether additional funds would be necessary to tackle the crisis;

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51. Instructs its President to forward this resolution to the Council, the European Council and the Commission.