

**Question for written answer E-002049/2022
to the Commission**

Rule 138

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Subject: Reform of the methodology for tracking climate expenditure

A new European Court of Auditors special report¹ reveals that the EU missed its target of spending at least 20 % of its 2014-2020 budget on climate action. According to the same report, the Commission overstated climate spending by at least EUR 72 billion and overestimated its climate contribution, inter alia for agricultural and cohesion funding. The report also suggests that reliability concerns regarding climate reporting remain relevant for the 2021-2027 period, for which the climate spending target was increased to 30 %.

1. Does the Commission intend to move to a results-based methodology for tracking climate expenditure rather than basing it on stated objectives and intended contributions, and does it intend to differentiate between the costs of climate change mitigation and adaptation?
2. Is it planning to use a common methodology to track climate spending across all EU funds, including NextGenerationEU, to limit inconsistencies with a view to increasing reliability and transparency?
3. Will it enhance its climate reporting by identifying EU spending with a potentially negative climate impact?

¹ Special Report 09/2022 of 30 May 2022 entitled 'Climate spending in the 2014-2020 EU budget – Not as high as reported'. Available at <https://www.eca.europa.eu/en/Pages/DocItem.aspx?did=61103>