

(English version)

Question for written answer E-000836/26
to the Commission
Mihai Tudose (S&D)
(27 February 2026)

Subject: Flaws in the Commission's proposal for the Multiannual Financial Framework 2028-2034 flagged by the European Court of Auditors in its Opinions 09 and 10/2026

The European Court of Auditors (ECA) has published opinions on the legislative proposals brought forward by the Commission on two key strands of the EU budget in the period 2028-2034: the future European Fund and the new system for measuring performance and tracking EU spending.

According to the audit, the pressure on Member States to attain European objectives through national plans will increase, as the Commission wants to integrate different funds and policies. Yet, as the ECA report notes, the burden on beneficiaries will remain the same and the promised administrative simplification will only be felt in Brussels.

Result indicators are lacking for a quarter of the intervention fields audited. The ECA also notes that there are accountability risks.

Furthermore, the ECA stresses that there is no clear link between funding and results, which raises serious question marks over the functionality, management and control of the future multiannual financial framework.

Is the Commission planning to urgently assess and remedy the vulnerabilities flagged by the auditors?

Submitted: 27.2.2026

Answer given by Mr Serafin on behalf of the European Commission
(15 April 2026)

By bringing together EU funds under one coherent strategy, with cohesion and agricultural policies at its core, the Commission's proposal on the National Regional and Partnership Plans ⁽¹⁾ aims to address current and future challenges in a holistic, coordinated and consistent manner, which will bring simplification for both authorities and beneficiaries.

A common set of rules will apply for shared management funds, including for programming, governance, financial implementation, assurance and transparency.

Payments will be conditional upon the fulfilment of investment and reform milestones and targets linked to agreed priorities to deliver funding and results faster and more efficiently, with a focus on the results of EU spending.

Furthermore, in what relates to simplification for Member States, the proposal relies on the single audit principle, striking a balance between an appropriate level of controls and simplification for stakeholders.

Strong safeguards have been included to ensure the robustness of national control systems and effective action in case of issues, including where the applicable law is not respected. The Commission retains the possibility to block payments and protect the EU's financial interests.

Moreover, the Performance Regulation ⁽²⁾ proposal replaces the current complex and fragmented set of rules with a horizontal approach for key principles — climate and environment, 'do no significant harm', social policies and gender equality — applicable to all EU funding.

A common framework links how funds are spent to the results delivered, using a standard set of performance indicators for each intervention field ⁽³⁾.

When preparing the proposal for the 2028-2034 Multiannual Financial Framework ⁽⁴⁾, the Commission gave due consideration to recommendations by other EU institutions, including the European Court of Auditors.

⁽¹⁾ https://commission.europa.eu/publications/european-fund-economic-social-and-territorial-cohesion-agriculture-and-rural-fisheries-and-maritime_en.

⁽²⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52025PC0545>.

⁽³⁾ As defined in Annex I of the regulation.

⁽⁴⁾ https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/eu-budget-2028-2034_en.