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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SEC(2025) 590 final
Subject:	REGULATORY SCRUTINY BOARD OPINION Impact assessment of the performance framework

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Delegations will find attached document SEC(2025) 590 final.

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EUROPEAN COMMISSION

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**REGULATORY SCRUTINY BOARD OPINION**

**Impact assessment of the performance framework**

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EUROPEAN COMMISSION  
REGULATORY SCRUTINY BOARD

Brussels,  
RSB

## Opinion

### **Title: Impact assessment of the performance framework**

#### **(A) Policy context**

The report is part of the post-2027 Multiannual Financial Framework (MFF) package. Under the Commission's Political Guidelines, the next MFF sets out to be more focused, simpler, with fewer programmes and more impactful. Impact assessments for programmes under the next MFF focus on how to streamline the architecture of the EU budget so as to achieve its policy objectives more effectively.

The new architecture of the MFF requires adaptations to the current EU budget performance framework, and builds on three pillars: programming, monitoring, and reporting. The performance framework of the EU budget is key to ensuring transparency and accountability, providing budgetary authorities and citizens with a clear view of how the EU budget is being used and what results are achieved.

Better Regulation Tool #9 acknowledges that 'the special case of preparing a new multiannual financial framework is a unique process requiring a specific approach as regards scope and depth of analysis'. The architecture of the new MFF will be significantly different from the current structure. Given that at this stage the impact assessment lacks several key elements the Board has decided, exceptionally, to issue an Opinion without qualification.

#### **(B) Key issues and recommendations**

**The Board notes the additional information provided and commitments to make changes to the report. However, the report still contains significant shortcomings. The Board makes the following recommendations for the lead Service to rectify:**

**On scope and coherence: The report is not sufficiently clear on how it links with other ongoing MFF impact assessments in relation to the establishment of the monitoring and performance framework and its implementation. It does not justify why harmonisation and simplification of mainstreaming provisions is limited to only two policy areas.**

The report should better explain the link with the six other MFF impact assessments. It should clarify to what extent the analysis presented in the impact assessment covers the

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This opinion concerns a draft impact assessment which may differ from the final version.

monitoring and performance frameworks of the impact assessments for the other programmes under the next MFF.

The scope of the intervention linked to the policy mainstreaming is limited to only two policy areas foreseen in the current Financial Regulation: gender equality and the 'do no significant harm' principle. The report should assess whether and how other horizontal priorities (e.g. competitiveness, security, digitalisation, preparedness) should also be mainstreamed reflecting major societal problems and political objectives of the EU.

**On the problem definition and on the use of evaluations: The report does not sufficiently investigate the necessary preconditions for tracking the impact of the EU budget.**

While referring to recent evaluations of spending programmes, the report in its problem definition does not reflect their frequent conclusions and RSB recommendations in relation to data availability and need to significantly improve monitoring and evaluation arrangements. The current performance framework should be critically assessed against its ability to measure the impact of the EU budget identifying major deficiencies including underlying reasons, overlaps and inconsistencies, and reflecting the results of such analysis in the problem definition.

**On the intervention logic and objectives: It is not sufficiently clear what is intended to be achieved by the performance framework.**

The objectives of the initiative should be better specified in line with a more detailed problem definition. The link between budget transparency and accountability with the policy performance (achieving policy objectives) should be further developed. The report should better describe what the performance framework intends to achieve and thus better define the specific objectives in S.M.A.R.T. terms to the extent possible in order to facilitate continuous monitoring of the fit-for-purpose of individual performance indicators and the performance framework as a whole.

**On options: The content of options is not sufficiently developed to capture not only budget execution but also impacts of different MFF programmes.**

The options the report considers achieving the desired objectives should be developed or presented in greater detail.

For the programming options, subject to the possibly revised scope, the report should better explain the mechanisms that would allow for mainstreaming of a range of chosen policy objectives.

For monitoring, the report should clearly delineate the differences between options, explain the different processes and methods for establishing and modifying the list of intervention fields and indicators. It should also be clarified how the lists of performance indicators are formulated and if the common list of indicators is of equal length and content in both options. It should further explain what the flexibility is to adopt and use additional indicators in each of the options.

It should be clarified how the framework can provide a set of meaningful indicators for each of the MFF funds that would allow for measuring their respective impact, given that

the framework's list of indicators is supposed to be usable across instruments/funds.

**On cost assessment: The methodology and assumptions used to calculate cost savings are not sufficiently explained. The report does not provide estimates for administrative cost savings for other stakeholders including businesses.**

The analysis developed in Annex 9 should be transparent on how efficiency is estimated for the different options and how it impacts the comparison of options. The report should clarify further the assumptions taken to calculate the correction coefficients (reduction factors) applied to the estimates of administrative burdens of the options as they are the key factor distinguishing the impact of different measures in terms of efficiency.

Further efforts should be taken to provide estimates of the administrative burdens on businesses and their reduction, currently missing from the report.

**On governance: The report does not sufficiently describe the governance and implementation mechanisms.**

The report should explain how the governance framework that will be put in place to ensure that meaningful indicators are included to track the performance and impact of the EU budget. The report should clarify the process and various steps for adopting and modifying, when necessary, the performance framework including intervention fields and indicators.

**On monitoring and data: The report does not clarify to what extent the planned monitoring framework would be sufficient to ensure the availability of data for monitoring and evaluations of the specific programmes and how its continuous fit-for-purpose will be ensured.**

The report should bring forward how the proposed list of performance indicators would cover not only outputs and results but also mid to longer-term impacts, which are necessary for tracking the impact of the budget and for future evaluations, in particular of effectiveness, efficiency and EU added value, consistent with the Commission's Better Regulation requirements. The report should also bring forward how compliance costs will be monitored, which is necessary, for example, to implement the Commission's 'one in one out' principle.

The report should establish at which stage and how the data plans as required by the Better Regulation Toolbox will be developed and what they will cover to ensure relevant and sufficient data for evaluation purposes. A systematic approach to assessing continued relevance of indicators, in particular, those linked to performance-based payments, and gaps in terms of objectives and impacts not sufficiently developed. To this end, the report should describe how the fit-for-purpose of the established intervention fields and indicators would be assessed.

After defining the objectives in more S.M.A.R.T. terms, the report should outline appropriate monitoring and evaluation arrangements which would allow to monitor the progress on achieving the objectives of the performance framework.

*Some more technical comments have been sent directly to the lead Service(s).*

<b><u>(C) Conclusion</u></b>	
<b>The lead Service should revise the report in accordance with the Board's recommendations before launching the interservice consultation.</b>	
Full title	Performance framework of the 2028-20xx Multiannual Financial Framework (MFF)
Reference number	2025/MFF/07
Submitted to RSB on	21 May 2025
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