

Van: ECA-InstitutionalRelations@eca.europa.eu <nomail@mail.eca.europa.eu>

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Aan: EK-postbus <postbus@eerstekamer.nl>

Onderwerp: European Court of Auditors' overview of the legislative proposals for the EU's 2028-2034 budget



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Dear reader,

We are pleased to inform you that the European Court of Auditors (ECA) has just published ***“EU budget 2028-2034 – The ECA’s view: Many changes may not make it better”***, an overview prepared under the responsibility of ECA President Tony Murphy.

The significant and manifold changes the European Commission has proposed for the EU’s long-term budget may ultimately not make funding and spending methods for implementing EU policies and programmes after 2028 better, according to the auditors. As certain parts of the proposed arrangements fundamentally change the way EU spending is planned, managed and scrutinised, the auditors warn of risks to sound financial management and call for stronger safeguards. In a document published today that summarises their concerns, the auditors reiterate warnings to EU policymakers as they embark on negotiating the outcome of the proposed budget of almost €2 trillion for the 2028-2034 period.

The [overview](#) is now available in English, and the other EU languages will follow shortly. A press release in all 24 languages is already available [here](#).

To access other ECA publications, click [here](#). Please do not hesitate to [contact us](#) for any further information about the ECA’s work, or just browse our [website](#).

Best regards,

European Court of Auditors

Directorate of the Presidency

Institutional Liaison

ECA-InstitutionalRelations@eca.europa.eu
eca.europa.eu

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EU budget 2028-2034

EN

The ECA's view:
Many changes may not
make it better



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Introduction

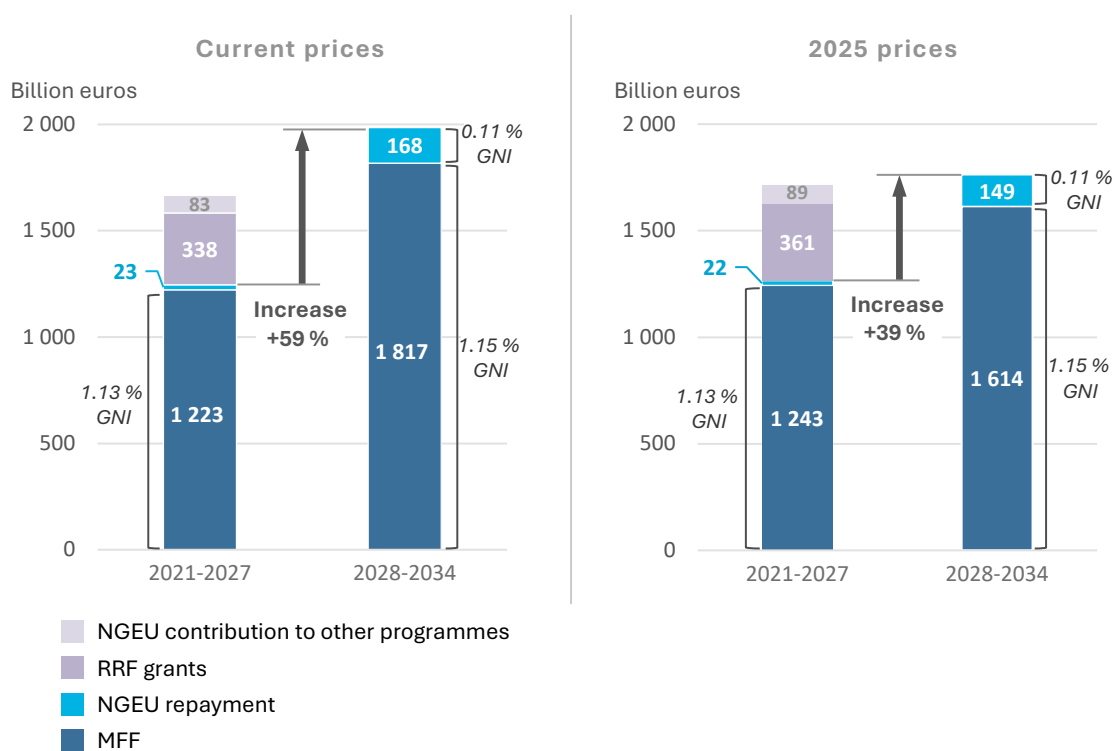
Timeline and context

- 01** On 16 July 2025, the European Commission put forward its first set of legislative proposals for the 2028-2034 Multiannual Financial Framework (MFF), followed by a second set of sectoral proposals on 3 September 2025. Taken together, these legal proposals or draft laws set the strategic foundation for the European Union's future financial planning and prioritisation during the next seven-year budget period. Once they have been agreed by EU lawmakers, they will govern the EU's proposed €2 trillion 2028-2034 budget.
- 02** From mid-January to mid-March 2026, we issued twelve individual opinions in response to requests from the European Parliament and/or the Council of the European Union. We provided views on a wide array of areas of EU action, ranging from competitiveness, research and culture, to cohesion, agriculture, and international support. Our assessments of the proposals stem from our institution's previous audit work and insight in EU policies and programmes.
- 03** In this overview document, we outline our position on the legislative package as a whole, bringing together the main messages from our individual opinions that centre around eight key thematic areas such as accountability, simplification and EU added value. A complete list of the twelve proposals and links to our opinions is provided in the [Annex](#).

2028-2034 MFF architecture

04 The MFF constitutes the EU's budgetary plan for a seven-year period, setting the maximum level of spending (commitment ceilings) for each major category of expenditure (heading). The proposed funding of almost €2 trillion at current prices (€1.8 trillion at 2025 prices)¹ represents an increase of 59 % at current prices (39 % at 2025 prices), compared to the €1.2 trillion of the 2021-2027 MFF (see [Figure 1](#)). When expressed as a percentage of EU gross national income (GNI), the MFF ceilings increase from 1.13 % to a proposed 1.26 % (1.15 % excluding the NextGeneration EU repayment).

Figure 1 | Comparison of commitment ceilings between current and proposed MFF



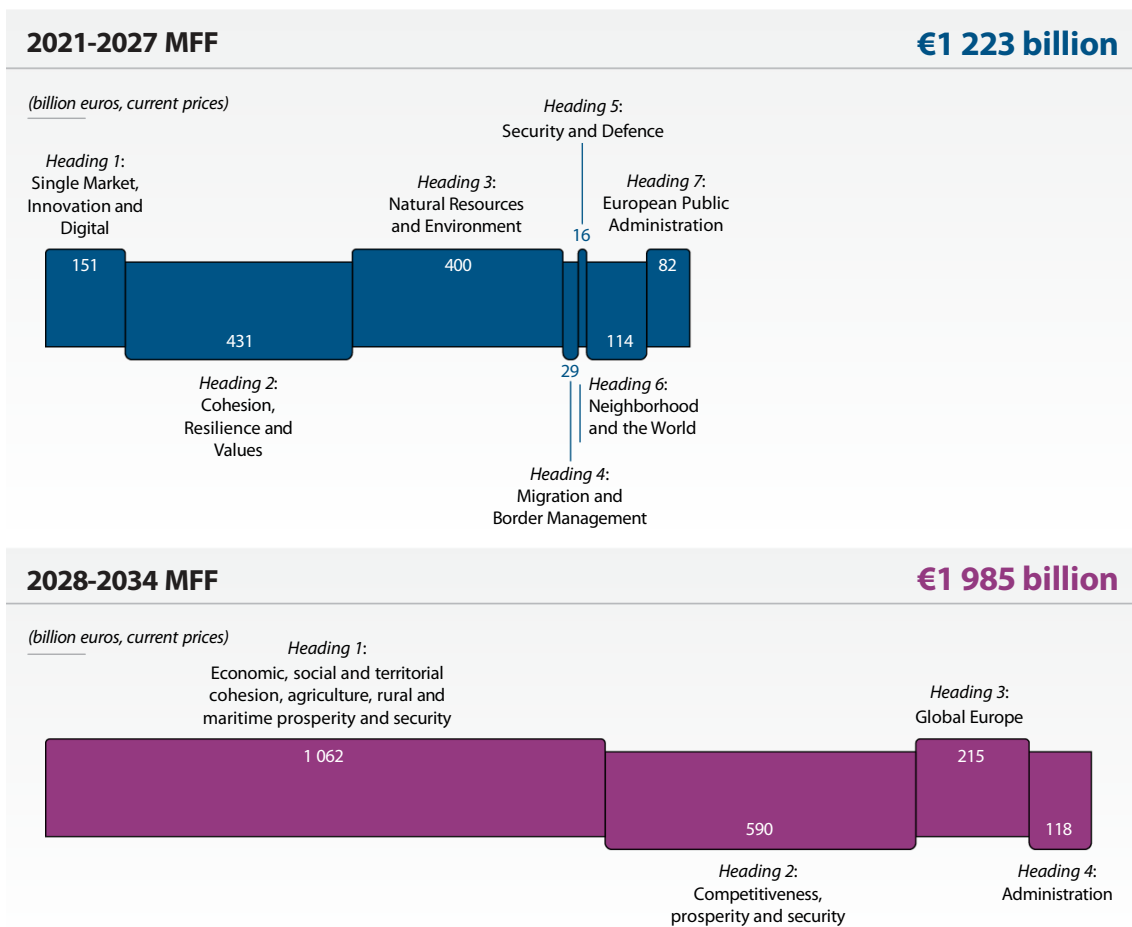
Note: The amounts for the 2021-2027 MFF do not include the following amounts for the REPowerEU plan: the additional grants under the Emissions Trading System (€17.3 billion) and the Brexit adjustment reserve (€1.6 billion) which is over and above the MFF ceilings.

Source: ECA, based on European Commission data.

¹ Current prices: Figures expressed in their actual monetary value in the year in which the payment is made. 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.

05 With the proposed 2028-2034 package, the Commission significantly changes the MFF architecture by reorganising the current MFF from seven to four main headings and by reducing the number of programmes from 52 to 16², which shows that we are dealing with a major budget overhaul. **Figure 2** provides an overview of the funding per heading for both the 2021-2027 and the proposed next MFF.

Figure 2 | Commitment ceilings for the 2021-2027 and 2028-2034 MFF per heading



Source: ECA, based on [The European Union's annual budget for the financial year 2026 \(OJ L, 26.2.2026\)](#) and [COM\(2025\) 571 final](#).

² SWD(2025) 570 Final/2.

06 As well as a substantial increase in the budget and a reduced number of headings, the proposals provide for more major changes, which are summarised below and in *Figure 3*:

Financing

- Annual national contributions to finance the budget would increase by 81 % to €235 billion at current prices (48 % to €208 billion at 2025 prices).
- An increase in the number of own resources from four to nine, by introducing three new own resources (non-collected e-waste, tobacco excise duties, and a corporate resource for Europe³) and keeping two that were previously proposed (Carbon border adjustment mechanism and the Emissions trading system). Adjustments to the existing own resources are also proposed. Taken together the changes would amount to an additional €66 billion annually at current prices (€58 billion at 2025 prices).
- An option introduced by the European Fund proposal for member states to finance the implementation of their NRP plans through loans from the EU for up to €150 billion, to be repaid by those member states at a later stage. An EU loan instrument, at such scale, and not in response to a crisis, is a significant novelty.
- A large increase of EU debt by the proposed borrowing, including mainly these €150 billion loans, the up to €100 billion additional support for Ukraine, along with the recently proposed €90 billion loan to Ukraine and the potential use of the severe crisis mechanism of up to €395 billion.

Spending priorities

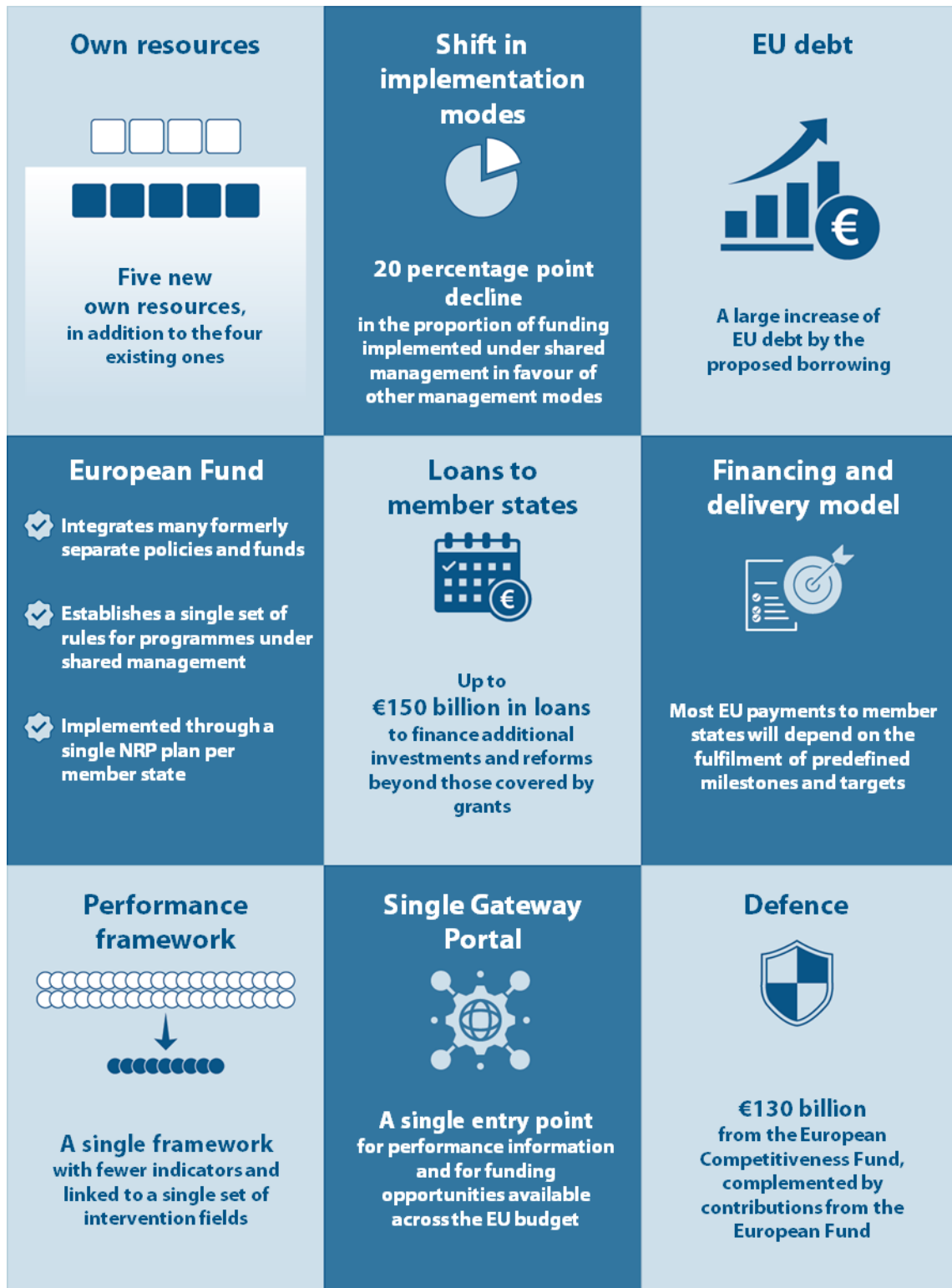
- A new sizeable European Fund worth €865 billion at current prices (€771 billion at 2025 prices) under the new heading 1 will be established, incorporating various key EU policy areas (economic, social and territorial cohesion, agriculture and rural development, fisheries and maritime affairs, prosperity and security) into a single framework centred around a single national and regional partnership (NRP) plan for each member state.
- A substantial increase in funding, amounting to as much as €130 billion from the new European Competitiveness Fund - complemented by additional contributions from the European Fund – is designed to strengthen the EU's defence industrial base and enhance defence capabilities.

³ Corporate resource for Europe is an annual lump-sum contribution by companies with an annual turnover of more than €100 million.

Budget management and reporting

- A marked decline (20 percentage points) in the proportion of funding that is implemented jointly by the Commission and member states under shared management. Shared management would be at 46 % and direct / indirect at 54 %.
- A shift from the current reimbursement of eligible expenditure incurred to a financing model not linked to costs, largely inspired by the Recovery and Resilience Facility (RRF), the EU's COVID recovery fund. Most EU payments to member states will depend on the fulfilment of predefined milestones and targets for reforms and investments and will be based on *ex ante* cost estimates.
- More flexibility in the use of EU funds to address unexpected challenges or emergencies.
- An increased use of simplified cost options or financing not linked to costs. This funding mechanism is proposed for most funds.
- A single performance framework, with a significantly reduced number of indicators and a single set of intervention fields for monitoring the implementation of the programmes.
- A single entry point for performance information and for funding opportunities available across the EU budget (Single Gateway Portal), as well as a single 'Annual Management Performance report' and an implementation report for each programme to replace mid-term evaluations.

Figure 3 | Main changes proposed by the Commission (2028-2034 MFF)

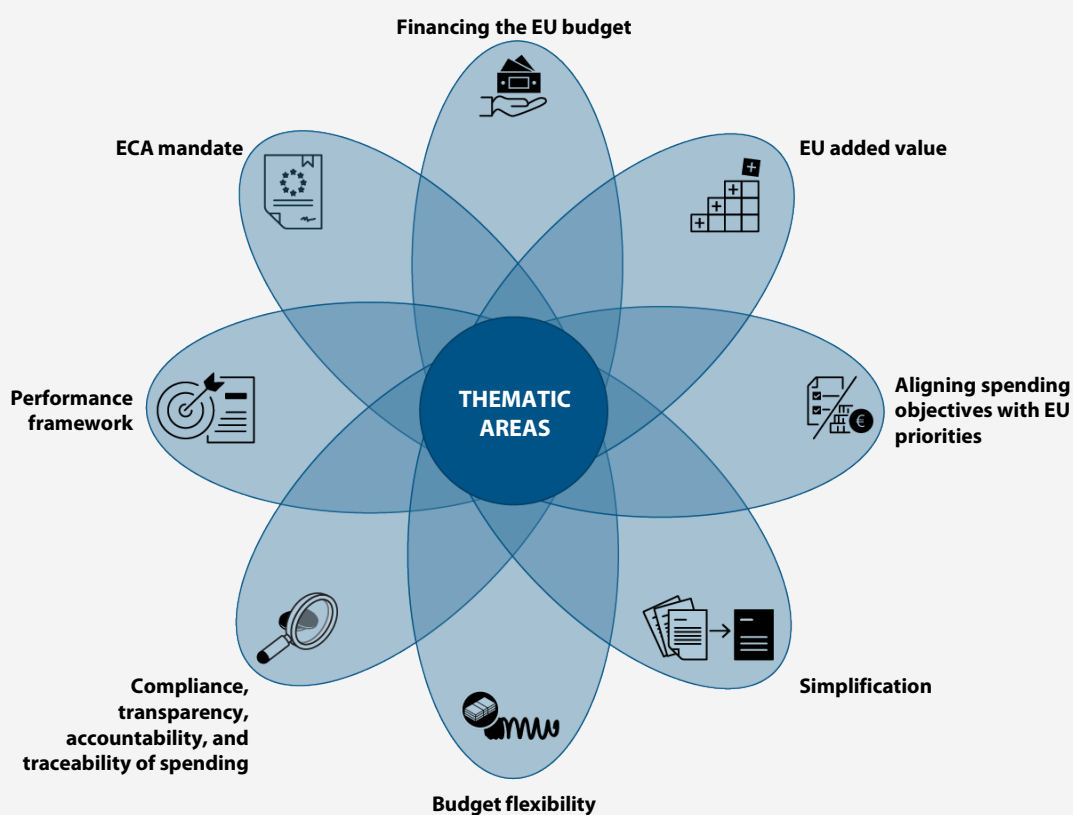


Source: ECA, based on the 2028-2034 MFF legislative proposals.

Main messages

- 07** The legislative proposals mark a significant change compared to previous long-term EU budgets or MFFs. A clear example is the brand-new European Fund, which merges funding for long-standing key policies such as cohesion and agriculture and addresses emerging priorities by facilitating the reallocation of resources to respond to new needs and unforeseen crises under a single national plan for each member state. While such integration is intended to enhance coherence, it also means combining policies which have different objectives, timeframes and delivery rationales. This could lead to greater complexity and require trade-offs between priorities.
- 08** The European Fund largely replicates the RRF's delivery model. Our audit work has repeatedly highlighted lessons to be learned from the RRF to enhance the performance orientation, accountability and transparency of similar instruments in future. Some of these issues have been addressed while other important ones remain unaddressed, most notably the need to focus on results rather than outputs and to provide a clear link between funding and results.
- 09** For the first time since 1962, the common agricultural policy (CAP) will no longer have a separate, dedicated agricultural fund. The increased flexibility granted to member states allows them to tailor their plans to address specific challenges they may face. However, significant divergence among member states' plans could weaken the alignment of CAP spending with EU priorities, distort competition and create an uneven playing field for farmers.
- 10** **Box 1** presents, at a glance, the main messages from our opinions on the various proposals. It outlines risks and challenges that we identified, centred around eight key thematic areas.

Box 1 – Main messages at a glance



Source: ECA.

- **Financing the EU budget**

If the new revenue streams are not ultimately approved, there will be a significant budget shortfall, requiring either increasing member states' contributions based on their relative wealth (gross national income) or lowering the budget's overall level of ambition.

The proposed allocation of EU funds across policy areas, together with the more centralised role of the Commission, is likely to change how much member states could get from the budget.

The large amount of planned new borrowing could require member states to make additional payments in a strained budgetary situation.

- **EU added value**

The Commission has missed the opportunity to define how EU spending adds value beyond national spending alone.

- **Aligning spending objectives with EU priorities**

For large parts of the budget, spending priorities will be in the hands of member states with diverging interests. Addressing all EU-level objectives while tailoring interventions to regional needs will thus be difficult.

- **Simplification**

While reducing the number of rules and programmes is a first step, where management is shared, it may shift administrative burden from the Commission to member states and beneficiaries.

Merging different policies could compromise the achievement of their objectives.

- **Budget flexibility**

Flexibility may reduce budget predictability which is a concern for long term investments.

Increased flexibility should not mean spending more money without being more effective.

- **Compliance, transparency, accountability, and traceability of spending**

Arrangements for providing assurance that EU money is spent soundly and accounted for properly are for large parts of the budget too reliant on member states' often weak controls.

The Commission, which is ultimately responsible for the proper use of EU funds, may not be able to provide discharge authorities with the assurance required under the Treaty.

- **Performance framework**

The proposed framework suffers from weak design, which does not allow to measure what results EU spending has achieved and what EU citizens are ultimately getting for their money.

The control and accountability framework does not ensure that member states report reliable performance information to the Commission.

- **ECA mandate**

The proposals are not sufficiently clear in giving the ECA unrestricted rights to access information and information systems.

This overview was adopted by the Court of Auditors in Luxembourg at its meeting of 23 April 2026.

For the Court of Auditors

Tony Murphy
President

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Annex

2028–2034 MFF proposals on which the ECA has issued opinions

Legislative proposal	ECA opinion
Proposal for a regulation on establishing the European Competitiveness Fund (COM(2025) 555 final/2)	Opinion 01/2026
Proposal for a regulation establishing Horizon Europe (COM(2025) 543 final/2)	Opinion 02/2026
Proposal for a regulation laying down the Multiannual Financial Framework (COM(2025) 571 final)	Opinion 03/2026
Proposal for a decision on the system of own resources of the European Union (COM(2025) 574 final)	Opinion 04/2026

Legislative proposal	ECA opinion
<p>Proposal for a regulation establishing the conditions for the implementation of the Union support to the Common Agriculture Policy (COM(2025) 560 final) and a proposal for a regulation as regards the school fruit, vegetables and milk scheme ('EU school scheme'), sectoral interventions, [...], rules on availability of supplies in time of emergencies and severe crisis and securities (COM(2025) 553 final)</p>	<p>Opinion 05/2026</p>
<p>Proposal for a regulation on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response (COM(2025) 548 final)</p>	<p>Opinion 06/2026</p>
<p>Proposal for a regulation establishing Global Europe (COM(2025) 551 final)</p>	<p>Opinion 07/2026</p>
<p>Proposal for a Regulation establishing the Single Market and Customs Programme 2028-2034 (COM(2025) 590 final)</p>	<p>Opinion 08/2026</p>
<p>Proposal for a regulation establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security (COM(2025) 565 final/2)</p>	<p>Opinion 09/2026</p>
<p>Proposal for a regulation establishing a budget expenditure tracking and performance framework and other horizontal rules (COM(2025) 545 final)</p>	<p>Opinion 10/2026</p>
<p>Proposal for a regulation of the European Parliament and of the Council establishing the AgoraEU programme for the period 2028-2034 (COM(2025) 550 final)</p>	<p>Opinion 11/2026</p>

Legislative proposal	ECA opinion
Proposal for a regulation of the European Parliament and of the Council establishing the Erasmus+ programme for the period 2028-2034 (COM/2025/549 final)	Opinion 12/2026

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In response to requests from EU lawmakers, the European Parliament and the Council of the European Union, we at the European Court of Auditors (ECA) presented our views in individual opinions on a dozen draft laws by the European Commission for the EU's next seven-year budget known as the 2028-2034 Multiannual Financial Framework (MFF).

This document provides an overview of the main messages from the individual opinions and outlines our position as the EU's external auditor on the legislative package as a whole. It contributes to promoting sound financial management, accountability, and simplification in the future programmes.

EUROPEAN COURT OF AUDITORS
12, rue Alcide De Gasperi
1615 Luxembourg
LUXEMBOURG

Tel. +352 4398-1

Enquiries: eca.europa.eu/en/contact
Website: eca.europa.eu
Social media: @EUauditors



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