

# ECA Opinions on Next MFF: "Many Changes May Not Make the Budget Better"



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News

Thomas Wahl

In the first quarter of 2026, the European Court of Auditors (ECA) published a dozen opinions on the various EU programmes for the next Multiannual Financial Framework (MFF 2028-2034), as proposed by the European Commission in July and September 2025 (→[euclid 2/2025, 136-137](#)). These opinions are available in all 24 EU languages on a [dedicated ECA website](#).

On 28 April 2026, the ECA published an [overview document](#) summarising common features and lines of argument included in the different opinions. While the ECA stresses that each opinion must be read independently, overall it concludes that "many changes to the EU's long-term budget may not actually make it better".

The overview document outlines the timeline and context of the next MFF and summarises the major changes compared to the current MFF. It also outlines the key risks and challenges identified, which are grouped under eight thematic areas:

- **Financing the EU budget:** There will be a significant budget shortfall if the proposed revenue streams are not approved. Furthermore, the large amount of planned new borrowing could require Member States to make additional national contributions to service the debt, even 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:** Leaving spending priorities largely in the hands of Member States with diverging interests will make it difficult to address EU-level objectives;
- **Simplification:** The plan to reform shared management would shift administrative burdens from the Commission to Member States and beneficiaries;
- **Budget flexibility:** Flexibility may reduce budget predictability, which is a concern for long-term investments;
- **Compliance, transparency, accountability, and traceability of spending:** The proposed assurances and accountability arrangements are too reliant on Member States, whose national control systems have often proved weak;
- **Performance work:** The proposed framework has a weak design, as a consequence of which it will be difficult to measure the results of EU spending and what EU citizens ultimately get for their money. In addition, it is not ensured that Member States adequately report performance information to the Commission;

## AUTHOR

**Thomas Wahl**

Senior Researcher

Max Planck Institute for the Study of Crime, Security and Law

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

The ECA also stressed that large parts of the Commission proposal are inspired by the outgoing Recovery and Resilience Facility model, for which the ECA identified several shortcomings in relation to accountability and control. Even though some of the ECA's issues have been addressed, others remain unresolved, particularly the need to focus on results rather than outputs and to establish a clear link between funding and results. ECA's opinions will feed into the negotiations among the policy-makers (European Parliament and Council) who will decide on the next seven-year MFF.

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