



REPLIES OF THE EUROPEAN COMMISSION

TO THE EUROPEAN COURT OF AUDITORS' SPECIAL REPORT

on ***use of RRF support in public
administration***

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This document presents the replies of the European Commission to observations of a Special Report of the European Court of Auditors, in line with Article 265 of the [Financial Regulation](#) and to be published together with the Special Report.

I. THE COMMISSION REPLIES IN BRIEF

The European Commission welcomes the European Court of Auditors' (ECA) Special Report on "Use of RRF support in public administration". Following the Special Report on labour market reforms¹ and the Special Report on RRF support for an improved business environment², this report is the third thematic audit focusing on reforms and investments supported by the Recovery and Resilience Facility (RRF). The Commission considers that the report provides confirmation that the Recovery and Resilience Plans (RRPs) included a significant number of reforms and investments to improve the functioning of public administrations in the Member States, and that the RRF has played a major role in supporting structural reforms that address country-specific recommendations (CSRs).

A key objective of the RRF is to accelerate implementation of CSRs, by requiring RRP to contribute to address all or a significant subset of the Member States' country-specific challenges identified under the European Semester. The Commission welcomes the ECA's analysis that 15 Member States received CSRs related to public administration in 2019 and 2020, covering a wide range of issues, such as digital transformation and eGovernment, public procurement and competition, public administration efficiency, governance, social and economic development, judicial system reform and legal enforcement, and fiscal policy³.

The Commission welcomes the ECA's finding that reforms and investments in the RRP addressed 93% of the public administration-related challenges identified in the 2019 and 2020 European Semester Country-Specific Recommendations (sub-CSRs), either marginally (58%) or largely (35%)⁴. The Commission notes that this confirms the RRF's important role in addressing challenges faced by public administrations across the EU, in particular through the digitalisation of public administrations. While the report distinguishes between sub-CSRs being fully, largely, marginally or not addressed, the Commission recalls that the RRF Regulation requires each plan to contribute to address 'all or a significant subset' of the entire set of CSRs. The Regulation, therefore, does not require full coverage of every individual sub-CSR, nor does it require RRP to address public administration issues specifically. Member States may therefore have chosen to use the RRF to address other CSR-related challenges, in light of their specific national circumstances, the level of financial support available, and other ongoing policy initiatives aimed at improving public administration.

Against this background, the Commission considers that the 93% (35% largely, 58% marginally) coverage by RRF measures of public administration-related sub-CSRs, as reported by the ECA, is a positive result and is fully consistent with the intention of the co-legislators. The Commission has carried out a thorough assessment of each RRP at the time of submission and, in its public assessment of the RRP, set out which CSRs each Member State's plan intended to tackle⁵.

The Commission takes note of the ECA's statement that '*feasibility was not an explicit assessment criterion*'⁶ when assessing RRP. The Commission recalls that assessment criterion 8 requires the Commission to assess whether the "*arrangements proposed by the Member States concerned are*

¹ Special Report 10/2025: Labour market reforms in the national recovery and resilience plans

² Special Report 21/2025: RRF support for an improved business environment

³ Special Report, paragraphs 32-33 and Figure 4.

⁴ Special Report, paragraph 39

⁵ All RRP assessments, published as Staff Working Documents, are available on the Commission's RRF website. The full assessment documents are published for the initial versions and later any major revisions, see https://reforms-investments.ec.europa.eu/recovery-and-resilience-facility-1/country-pages_en

⁶ Special Report, paragraph 51

expected to ensure effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators", and specifically whether *"the proposed milestones and targets are clear and realistic"*. In the Commission's view, this amounts to considering whether it is feasible for the Member State to implement its RRP. Accordingly, the Commission considers that it assessed the feasibility of the RRP when assessing the effectiveness of each plan, in line with Annex V of the RRF Regulation.

The Commission also notes that each measure included in the plan was discussed in-depth with the respective Member State and that neither the Commission nor the Member State could have accepted a reform or investment in the RRP that it considered, at the time of the assessment, to be infeasible to implement. In this context, the Commission recalls a previous ECA report which recognised the Commission's efforts in mitigating implementation risks by adding specific milestones to be achieved by some Member States⁷.

The Commission also welcomes the finding that *'all of the completed measures in [the special report's] sample (14 measures in four Member States) have achieved their intended outputs as defined in milestones and targets'*⁸. In the Commission's view, this finding confirms that the RRF model, which links disbursements to the fulfilment of milestones and targets, has been effective in ensuring that reforms and investments are implemented.

The Commission notes that, of the 14 completed measures, the ECA reports that five achieved significant results and eight achieved limited results, while evidence of the results of one remaining measure is not available⁹. The Commission welcomes this finding and notes in relation to the measures whose results are not yet available that complex measures, such as structural reforms, often need time to produce measurable results. For this reason, milestones and targets generally focus on outputs rather than result indicators.

Although the RRF Regulation does not specifically require Member States to introduce result indicators, the ECA found that for 44% of the measures examined in its sample (7 out of 16), Member States were able to provide such indicators¹⁰. At the same time, the absence of evidence of results does not necessarily imply the absence of results. While the analysis of the sampled measures provides useful insights, a comprehensive assessment of the global results of the RRF will require more time and further analysis. Such analysis will be carried out by the end of 2028 in the context of the *ex-post* evaluation of the RRF, in accordance with the RRF Regulation.

The ECA concludes that the RRF has so far only marginally improved the implementation of public administration CSRs, based on an 8% increase by 2025 in the share of relevant sub-CSRs that achieved substantial-progress or full implementation¹¹. The ECA, however, also acknowledges that 93% of sub-CSRs have achieved at least some or limited progress¹² and that the RRF contributed to the progress made in nearly half (48%) of the sub-CSRs that recorded some progress¹³. The Commission, therefore, considers the overall progress in implementing public administration CSRs, and the role of the RRF in supporting that progress, to be very positive. As stated by the ECA, RRF

⁷ Special Report 21/2022, paragraph 102

⁸ Special Report, paragraph 54

⁹ Special Report, paragraph 56

¹⁰ Special Report, paragraph 62

¹¹ Special Report, paragraph 72

¹² Special Report, paragraph 72

¹³ Special Report, paragraph 74

implementation was still ongoing at the time of the audit; therefore, the full contribution of the measures to the progress of CSRs remains to be assessed¹⁴.

Overall, the Commission considers that the Special Report confirms the RRF's added value: it has driven the implementation of public administration measures, contributed to Member States' progress in addressing CSRs, and already generated first results. The full impact of public administration reforms supported by the RRF, particularly of structural reforms, will only become apparent in the years ahead.

While the Member States concerned generally found the Technical Support Instrument (TSI) projects directly supporting their RRFs to be useful in assisting them to address implementation challenges, the Commission acknowledges that such direct support appears to have been limited in relation to the extent of the implementation challenges. The TSI is a demand-driven instrument; the decision to request support lies fully with the Member States, and the Commission provides technical support in line with the received request. This means that the scope of the provided technical support only covers areas for which Member States requested support.

The ECA notes that in the four Member States sampled, no TSI projects were directly linked to the implementation of public administration reforms under the RRF¹⁵. The Commission underlines that in cases where Member States have requested support to this end, the TSI has supported the design and implementation of Member States' RRFs and of Member States' public administration reforms more broadly, including in the sampled Member States. Direct TSI support for the RRFs in the sampled Member States included 30 TSI projects over the period 2021 to 2025 (142 projects in all Member States). Furthermore, TSI support for Member States' public administration reforms also went beyond direct support to RRF-related reforms. In many cases TSI contributed to strengthening the capacity of public administrations in areas linked to the RRF reforms (indirect support), as well as in areas outside the scope of the RRFs. "Public administration and governance" was the policy area most frequently supported by the TSI between 2021 and 2025.

The ECA also concludes that the practical arrangements of the TSI are not fully suited to supporting the implementation of the RRFs effectively¹⁶. In this regard, the Commission considers that the practical arrangements of the TSI did allow for the instrument to directly support implementation of the RRFs. Nearly all Member States used the TSI to directly support RRF-related reforms. As shown in the mid-term evaluation of the TSI released in May 2025, Member States' beneficiary authorities as well as technical support providers were very positive about, among others, the clarity, transparency and user-friendliness of the procedures for application and selection of requests for funding. Moreover, the Commission wishes to recall that, beyond the general TSI calls, it used the TSI's flexibility to enhance the TSI's support to the RRFs. The Commission launched two dedicated calls under the TSI in 2021 and 2022 specifically to support projects dedicated to the implementation of RRFs.

The Commission acknowledges that the TSI cannot provide solutions to all national RRF implementation challenges, not least being a demand-driven instrument and due to its limited size in comparison to the RRF. The Commission also provided continuous operational support to Member States throughout the lifetime of the RRFs through ongoing discussions, feedback on progress and

¹⁴ Special Report, paragraph 74

¹⁵ Special Report, paragraph 77-78

¹⁶ Special Report, paragraph 82-87

documentation, and engagement on RRP revisions if some measures were no longer achievable, as required by the Regulation¹⁷.

Regarding the identified challenges and recommendations for future instruments, the Commission takes due notice and will closely consider the ECA's findings going forward. The Commission notes that the recommendations relate to the next multiannual financial framework (MFF) and, in particular, to the National Regional Partnership Plans (NRPPs).

While the outcome of the institutional negotiations on the various acts constituting the future MFF cannot be prejudged, the Commission notes that its proposals provide for a robust framework to ensure that NRPPs address relevant EU and national challenges, assess feasibility and implementation risks, monitor delivery through milestones, targets and common performance indicators, and provide flexible and appropriately monitored technical assistance and support.

The ECA report focuses on the policy area "Effective public administration" in Annex I of the Commission proposal for the Performance Regulation. In this respect, the Commission stresses that, depending on the measures financed and the domain of public administration covered, a very large number of intervention fields in Annex I, with their respective output and result indicators, could be used by the Member States, and not only those under the policy area "Effective Public administration" considered in the report.

In addition, by design, the proposed Performance Regulation (Art. 14) addresses the possibility that output and result indicators defined in Annex I do not fit all types of measures in an intervention field, giving the possibility to Member States to use indicators from other intervention fields or create tailor-made ones.

II. REPLIES TO THE RECOMMENDATIONS

Recommendation 1 - Clarify how NRPPs should address the CSRs and other challenges

The Commission should clarify how NRPPs should address the CSRs and other challenges and specify criteria for assessing what constitutes a "significant subset" of CSRs for the 2028-2034 period.

(Target implementation date: by the end of 2027)

The Commission **partially accepts** recommendation 1.

The future NRP Regulation is subject to the legislative negotiations with the European Parliament and the Council. The Commission cannot prejudge the outcome of the ongoing negotiations either with regard to this proposal or, more broadly, the content of the basic acts for the 2028-2034 MFF. Once adopted, the Commission will implement the legislation in line with the requirements set by the co-legislators.

The Commission underlines that its proposal provides for a dual obligation for Member States' NRPPs to ensure that NRPPs are aligned with EU priorities and Member States' specific challenges. Under the Commission proposal for the NRP Regulation, NRPPs will have to contribute in a comprehensive

¹⁷ Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, Article 21(1)

and adequate manner to all the specific objectives of the Fund, as well as effectively address all or a significant subset of the challenges identified in the policy reference framework.

Finally, when submitting their Plans, Member States will have to explain how the measures included in the NRP Plan address the challenges identified in the Policy Reference Framework including the country-specific recommendations.

The application of this requirement is further supported by the assessment procedure set out in the proposal. Under Article 23, the Commission will assess whether each Plan complies with all the requirements of Article 22 and may request additional information and, in duly justified cases, the inclusion of additional measures or the modification of proposed measures.

Moreover, in Annex V, Title I, Section 1.2, Member States will be required to identify the challenges and needs addressed by the NRP Plan, link them to the relevant country-specific recommendations, CAP national recommendations or other documents and strategies within the Policy Reference Framework, and indicate the corresponding measures and, where applicable, the financing envisaged. This will enable the Commission, from the Plan's adoption stage, to assess and subsequently monitor, both qualitatively and quantitatively, how the Plan addresses the challenges identified in the Policy Reference Framework.

However, the Commission also notes that what constitutes an appropriate set of challenges for a single Member State cannot be established ex ante through uniform quantitative criteria but will depend on several factors, including their scope and scale, the Member State's specific circumstances and the extent to which they have already been addressed through other national plans or measures. The "significant subset" requirement will therefore be assessed against the intervention strategy and the specific circumstances of each Plan.

Recommendation 2 - Analyse the risks to timely implementation and feasibility of the NRPPs

With a view to ensuring the successful implementation of the future NRPPs, the Commission should analyse the risks to timely implementation and feasibility, in particular for complex reforms with significant implementation challenges.

(Target implementation date: 2028 - when assessing the future NRPPs)

The Commission **partially accepts** recommendation 2.

The future NRP Regulation is subject to the legislative negotiations with the European Parliament and the Council. The Commission cannot prejudge the outcome of the ongoing negotiations either with regard to this proposal or, more broadly, the content of the basic acts for the 2028-2034 MFF. Once adopted, the Commission will implement the legislation in line with the requirements set by the co-legislators.

The objectives-based model underpinning the future NRPPs can accommodate a wide variety of measures and is particularly well suited to complex investments and reforms. Where appropriate, complex measures may be broken down into intermediate milestones and targets, allowing progress on implementation to be monitored more accurately and risks or delays to be identified at an early stage.

Moreover, the NRPP framework provides a great deal of flexibility in implementation. The timelines for fulfilling the milestones and targets included in the NRPP are indicative, and milestones and

targets are not fixed to specific instalments. Therefore, a Member State can choose what milestones or targets to include in its payment request based on their implementation progress.

Member States retain ownership of their NRPPs and accordingly remain responsible for designing the proposed measures and assessing their implementation risks and feasibility. This does not, however, remove the Commission's assessment role.

Article 22 (2) b requires each Plan to be duly reasoned and substantiated and to include milestones and targets with indicative completion dates, and plausible and reasonable estimated costs supported by explanations. It also introduces a requirement for clear arrangements for the effective implementation and monitoring of the Plan, including responsible authorities, monitoring committee and responsibilities for programming, implementation and monitoring. Under Article 23, the Commission will assess compliance with these requirements. The Commission may request additional information, additional measures or modifications to proposed measures. Where a deficiency is not satisfactorily addressed, it may be identified in the proposed Council implementing decision and no payment may be made for the measure concerned until the deficiency has been remedied.

Recommendation 3 - Strengthen the performance monitoring framework in the next MFF to improve the measurement of outputs and results in public administration reforms

The Commission should strengthen the performance monitoring framework for public administration in the next MFF, by ensuring that:

- (a) intervention fields, output and result indicators are clearly defined, with outputs capturing concrete deliverables and results reflecting measurable changes linked to the intervention;***
- (b) reforms are coherently linked to clearly defined, measurable policy results.***

(Target implementation date: by the end of 2027 - when negotiating the performance framework regulation for the 2028-2034 programming period)

The Commission **partially accepts** recommendation 3(a).

The future Performance Regulation is subject to the legislative negotiations with the European Parliament and the Council. Therefore, the Commission cannot prejudge the outcome of the ongoing negotiations either with regard to this proposal or, more broadly, the content of the basic acts for the 2028-2034 MFF.

The Commission's proposal for a Performance Regulation for the 2028-2034 MFF will establish a common set of output and result indicators for the entire EU budget and includes technical support in this respect. The Commission has proposed a single, improved performance framework for the 2028-2034 MFF through the proposed Performance Regulation. Annex I of the proposed Regulation establishes a standardised list of intervention fields across the EU budget, linked to output indicators measuring the concrete deliverables of financed activities and, where appropriate, result indicators measuring their direct effects. The proposal also includes a dedicated policy area for effective public administration, covering both investments and reforms.

To ensure that output and result indicators are further clearly defined, the Commission will provide detailed definitions on the performance indicators included in Annex I and their applicable methodology.

The NRP proposal embeds this common performance framework in the design and reporting of the Plans. Under Article 22(2), point (c), indicators used for targets are to be based on the output indicators in Annex I to the Performance Regulation, except where duly justified. The proposal also provides for annual reporting on progress in achieving each milestone and target and for the collection of data on the intervention fields, performance indicators and progress associated with supported operations.

The Commission **does not accept** recommendation 3(b).

The Commission stresses that it cannot prejudge the outcome of the negotiations in the interinstitutional process on the Commission's legislative proposals for the next MFF.

The Commission considers that linking reforms to a predefined list of result indicators would not always be appropriate or methodologically sound. The effects of reforms may be influenced by multiple external factors and may also be qualitative in nature. Moreover, the results expected from reforms may vary considerably depending on their nature, scope and national context and often take time to produce measurable results. It is therefore not always possible to define a predetermined set of result indicators that captures the diversity of reforms and measures the results directly attributable to them.

Reform implementation will, in parallel, be tracked through objectively verifiable qualitative milestones reflecting the essential legal or administrative steps required for the reform to become effective and operational. Where essential preparatory or implementing measures occur at materially different stages, more than one milestone may be used. This combination permits coherent monitoring of both reform delivery and its direct effects.

Recommendation 4 - Identify member states' needs at the start of the next programming period and roll out technical support and assistance sufficiently early

The Commission, in cooperation with the member states, should ensure that:

- (a) the needs of the member states are clearly identified, and technical support and assistance rolled out in a timely manner to support implementation;***
- (b) the interventions are sufficiently flexible to provide timely and targeted technical support and assistance during implementation, in particular where implementation delays or unforeseen challenges arise;***
- (c) the risks to timely implementation of the national plans are included in the legal act as criteria for selecting technical support requests.***

(Target implementation date: (a) and (b) in 2028 - when assessing the future NRPPs; (c) by the end of 2027 - when negotiating the EU facility regulation for the 2028-2034 programming period)

The Commission **partially accepts** recommendation 4(a).

The future NRP Regulation is subject to the legislative negotiations with the European Parliament and the Council. The Commission cannot prejudge the outcome of the ongoing negotiations either with regard to this proposal or, more broadly, the content of the basic acts for the 2028-2034 MFF. Once adopted, the Commission will implement the legislation in line with the requirements set by the co-legislators.

The proposal for the NRP Regulation provides two distinct possibilities for Member States to address technical support needs:

- Dedicated measures included in the NRPP may support the preparation and implementation of reforms and investments through, for example, expertise, studies, data collection, methodological development, capacity building and improvements to administrative systems, procedures and organisational structures. These actions may be included as self-standing measures or as part of the reform or investment concerned and must therefore be identified, described and costed when the Plan is prepared.
- Technical support under the EU Facility may complement the flat rate for technical assistance and the measures included in the Plan where support at EU level provides significant added value. Under Article 22(2), point (e), of the Commission proposal, Member States must identify potential needs for such support when submitting their NRP Plans. They may also express additional needs during implementation, subject to the availability of funding.

In addition, technical assistance financed through the flat rate may support actions instrumental to the effective implementation of the Fund. It is disbursed together with payment applications, and Member States may allocate the amounts available for technical assistance across different measures and chapters according to their needs. This provides significant flexibility to respond to needs arising during implementation.

The identification of technical support needs at the preparation stage is an express requirement of the Plan under Article 22(2) 2b (e) and forms part of the Commission's assessment under Article 23. Article 13(5) also expressly allows Member States to request support to prepare reforms included in their Plans.

The Commission **partially accepts** recommendation 4(b).

The future NRP Regulation is subject to the legislative negotiations with the European Parliament and the Council. The Commission cannot prejudge the outcome of the ongoing negotiations either with regard to this proposal or, more broadly, the content of the basic acts for the 2028-2034 MFF. Once adopted, the Commission will implement the legislation in line with the requirements set by the co-legislators.

The proposal for the NRP Regulation provides that Member States may also express additional technical support needs when designing their NRP Plans, as well as during their implementation, with a view to benefiting from support from the EU Facility under EU actions listed in point (1)(k) of Annex XV to the proposal. Technical support provided by the Commission under the EU Facility is complementary to the measures that Member States include in their NRP Plans and to the technical assistance flat rate. This technical support measures will be provided in a targeted way during implementation, including to address implementation delays or unforeseen challenges as identified by Member States or the Commission.

Point (1)(k) of Annex XV to the NRP proposal defines technical support broadly enough to help Member States implement Plan measures, address the challenges identified in the policy reference framework, implement Union law and exchange innovative approaches and good practices. Article 31(1) provides for annual or multiannual financing decisions identifying the objectives and actions to be supported, while Article 31(7) allows EU Facility funding to be allocated to a Member State and the accepted additional measures to be added to its Plan.

The Commission **does not accept** recommendation 4(c).

In relation to risk assessments, the Commission refers to its reply to recommendation 2.

In addition, Article 22(2), point (e), requires Member States to identify potential technical-support needs in their Plans. As regards support under the EU Facility, Article 31(1) requires the annual or multiannual financing decision to identify the objectives and actions to be supported on the basis of fair and transparent criteria, while point (1)(k) of Annex XV defines the scope of eligible technical-support actions. Article 30(4) also allows work programmes and documents relating to award procedures to further specify or add eligibility criteria for specific actions. These provisions allow implementation risks identified in the assessment of the Plan to be reflected in the operational criteria for technical support, without prescribing them as a standalone mandatory criterion in the basic act.

Moreover, point (k) of Annex XV provides for technical support to help Member States carry out measures included in their Plans. This leaves open the possibility of targeting such actions at Member States whose implementation is lagging behind or is at risk of doing so. The dissemination of best practices foreseen under the same point may also help Member States address implementation difficulties and prevent delays. The proposed framework therefore provides scope for taking implementation risks into account when targeting technical support.

Recommendation 5 - Strengthen the monitoring and evaluation framework for technical support and assistance

The Commission should strengthen the monitoring and evaluation framework for technical support and assistance interventions, including by capturing both outputs and results and ensuring appropriate reporting on use and effectiveness.

(Target implementation date: 2028 - when deciding the operational aspects of the programme for the 2028-2034 MFF)

The Commission **partially accepts** recommendation 5.

The Commission stresses that it cannot prejudge the outcome of the negotiations in the interinstitutional process on the Commission's legislative proposals for the next MFF.

The Commission's proposal for a Performance Regulation for the 2028-2034 MFF establishes a common set of output and result indicators for the entire EU budget, including technical support. Technical support benefitting from EU funding, irrespective of its management mode, will draw on this common set of indicators to report on its outputs and results. This standardised and comprehensive approach will improve the Commission's monitoring and evaluation framework. It will also incentivise beneficiaries to design and implement their technical support projects in a more effective and efficient manner.

The Commission underlines that the proposed framework strikes an appropriate balance between ensuring there is meaningful information on performance and reducing the reporting burden for Member States, implementing partners and beneficiaries. Additional performance information may be used where necessary for evaluation purposes.

The proposed Performance Regulation would also enhance reporting on the implementation and performance of EU funding through the Annual Management and Performance Report and the Single Gateway. To ensure that output and result indicators are further clearly defined, the Commission will provide detailed definitions on the performance indicators included in Annex I and their applicable methodology.

In addition, Article 10 of the proposed Performance Regulation includes a requirement for the Commission to carry out evaluations for each programme or activity no later than four years after

the start of its implementation, as well as a retrospective evaluation to assess the performance of the programme or activity at the latest three years after the end of the programming period.

The NRP Regulation proposal complements this horizontal performance framework by establishing the implementation and reporting routes for EU Facility actions. Article 31(1) of the NRP Plans Regulation provides that the annual or multiannual financing decision for the EU Facility is to identify the objectives and actions supported and the corresponding amounts on the basis of fair and transparent criteria. Point (1)(k) of Annex XV defines the scope and expected content of technical-support actions. Additional requirements on monitoring, evaluation and transparency could be added in the calls for proposal, as relevant and building on the provisions of the Financial Regulation.

While technical support requires dedicated output and result indicators to monitor the performance of the supported projects, technical assistance under Article 13 of the NRP Regulation consists in a flat-rate contribution to support the implementation of Member States' plans. Its performance is therefore inherently reflected in the extent to which those plans are successfully implemented, making additional dedicated result indicators unnecessary.