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To: Netherlands - Senate <postbus@eerstekamer.nl>
Subject: Speciaal verslag van de Europese Rekenkamer over het gebruik van RRF-steun in het openbaar bestuur

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EUROPESE REKENKAMER

Geachte lezer,

Het doet ons genoegen u mee te delen dat de Europese Rekenkamer (ERK) zojuist Speciaal verslag 29/2026 **"Gebruik van RRF-steun in het openbaar bestuur — Enkele resultaten bereikt, maar nog steeds beperkte vooruitgang bij de uitvoering van de landspecifieke aanbevelingen"** heeft gepubliceerd. De taak werd geleid door ERK-lid Ivana Maletić.

Bijna 50 miljard euro uit het belangrijkste coronaherstelfonds van de EU — de herstel- en veerkrachtfaciliteit (RRF) — heeft weinig bijdragen aan het oplossen van hardnekkige tekortkomingen in het openbaar bestuur van de lidstaten. Dat is de conclusie van de auditors. De hervormingen en investeringen die vanuit de RRF werden gefinancierd, hebben de uitdagingen op het gebied van bestuurlijke capaciteit, coördinatie en governance slechts gedeeltelijk aangepakt. De nadruk lag vooral op digitalisering in plaats van structurele hervormingen. Iets meer dan een derde heeft aanzienlijke resultaten opgeleverd. In sommige gevallen bestaat daarnaast het risico dat de resultaten na 2026 niet behouden blijven, waarschuwen de auditors.

Hier vindt u het speciaal verslag in het Engels, een één pagina lang overzicht van de belangrijkste feiten en bevindingen alsmede het persbericht. Het overzicht en het persbericht zijn beschikbaar in alle 24 officiële EU-talen. De andere taalversies van het speciaal verslag volgen te zijner tijd.

Klik hier om andere ERK-publicaties te bekijken. Neem voor meer informatie over het werk van de ERK contact met ons op, of bezoek onze website.

Met vriendelijke groet,

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Volg ons op:

In deze privacyverklaring staat hoe de Europese Rekenkamer uw persoonsgegevens verwerkt en beschermt bij het verspreiden van haar publicaties, in overeenstemming met Verordening (EU) 2018/1725 van het Europees Parlement en de Raad van 23 oktober 2018 betreffende de bescherming van natuurlijke personen in verband met de verwerking van persoonsgegevens door de EU-instellingen. Indien u geen berichten meer van ons wenst te ontvangen, kunt u zich op elk moment hier uitschrijven.

SPECIAL REPORT 29/2026 **EN**

Use of RRF support in public administration

Some results achieved, but progress in addressing country-specific recommendations remains limited



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01 Main messages

Why this area is important

01 A properly functioning and efficient public administration is a crucial factor in every country's governance, economic performance, and societal well-being[1]. This was particularly highlighted during the COVID-19 crisis.

02 The term "public administration" is not defined in EU legislation. In the broadest terms, it can be described as the public institutions or bodies involved in the design, regulation, implementation or enforcement of public policies at central, regional and local level.

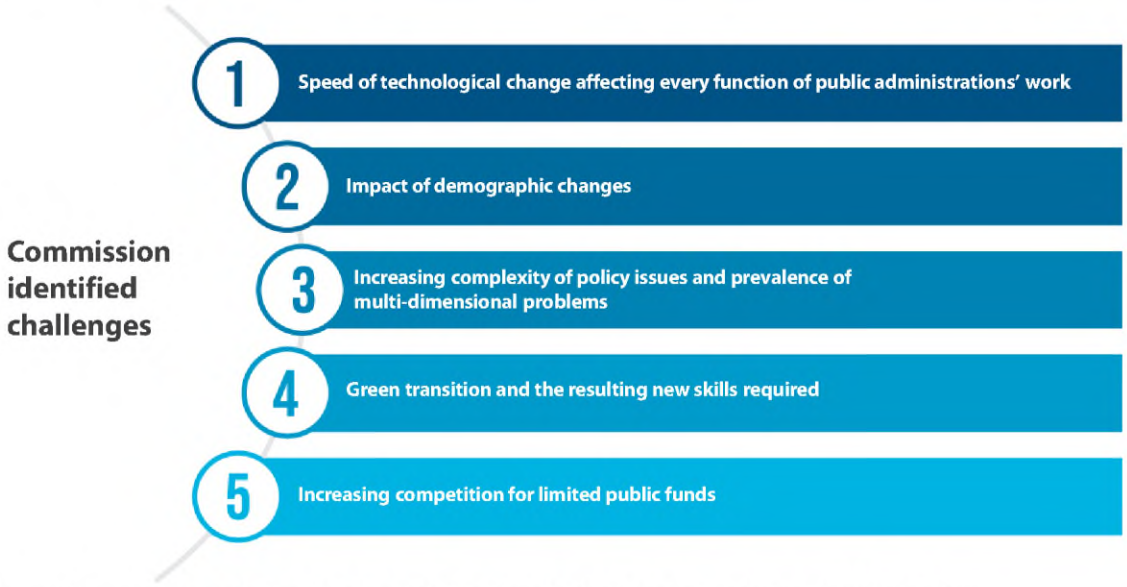
03 A report by the Commission from 2024 summarised five key challenges affecting public administrations which provide a backdrop to any reforms in this field (***Figure 1***). Similar challenges can be observed in all member countries of the Organisation for Economic Cooperation and Development (OECD)[2].

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1 European Commission, Public administrations in the EU member states - 2022 Overview, November 2024, p. 8.

2 OECD, Government at a glance 2025, p. 9.

Figure 1 | Challenges for public administrations identified by the Commission

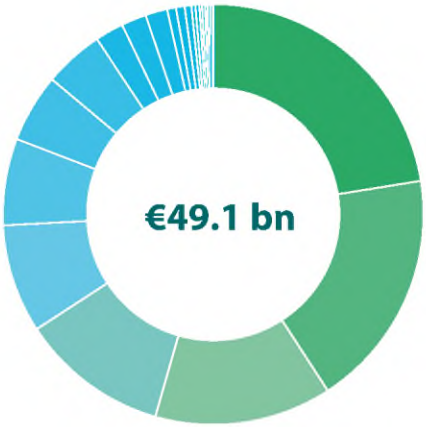


Source: European Commission: Public administrations in the EU member states – 2022 overview, November 2024.

04 In February 2021, Regulation (EU) 2021/241 established the Recovery and Resilience Facility (RRF) to support the EU's economic recovery from the COVID-19 crisis and to enhance the Union's resilience, by requiring member states to implement pre-agreed reforms and investments. Among other areas, the RRF supported measures aimed at strengthening administrative capacity and governance structures within public administrations.

05 To receive RRF support, member states had to submit recovery and resilience plans (RRPs) setting out reforms and investments addressing all or "a significant subset of" the challenges identified in the European Semester, an annual process to coordinate budgetary, economic, employment, and social policies. In that process, the European Commission drafts guidelines to each member state which are adopted by the EU Council, the country-specific recommendations (CSRs). For most member states, the relevant CSRs included challenges related to administrative capacity, coordination and the effectiveness of their public administrations. The total RRF funding allocated to public-administration-related measures amounts to €49.1 billion, equivalent to 8.5 % of the total RRF budget (***Figure 2***).

Figure 2 | Estimated costs of RRF measures in the area of public administration per member state (2026)



Million euros (April 2026)			
Spain	11 033.2	Croatia	320.0
Italy	9 039.3	Lithuania	246.7
Greece	6 677.9	Latvia	153.5
Romania	5 597.9	Bulgaria	147.7
Germany	4 108.6	Austria	106.9
Poland	3 270.2	Cyprus	106.3
Czechia	2 591.2	Netherlands	94.1
Hungary	2 255.7	Estonia	93.5
Slovakia	1 070.7	Slovenia	61.2
Portugal	951.8	Malta	37.4
France	831.2	Ireland	9.7
Belgium	335.7	Luxembourg	5.9

Source: ECA, based on the Commission's FENIX database.

06 The objective of our audit was to analyse whether the RRF measures in public administration contributed to effectively addressing the challenges identified during the European Semester, as set out in the CSRs. More specifically, we examined:

- the extent to which the design of reforms and investments included in member states' recovery and resilience plans addressed the public administration challenges identified in the European Semester;
- whether public administration measures in four member states (Czechia, Germany, Greece and Spain) were implemented as planned, in terms of timing, scope and achievements and how the Commission took account of completed measures in its assessment of progress made in implementing CSRs; and whether the proposed post-2027 performance framework addresses key weaknesses identified during the implementation and monitoring of RRF public administration measures;
- whether the technical support instrument (TSI) was effective in supporting the development and implementation of the RRF measures in public administration.

07 Our audit work covered public administration reforms and investments across 15 member states, from the period from February 2021 until December 2025. We examined relevant data and carried out interviews, documentary reviews, and on-site information-gathering visits to Czechia, Germany, Greece and Spain. The audit also entailed a detailed analysis of specific samples of RRF measures in relation to the above audit questions. Finally, we explored how lessons learned from the implementation of the RRF in public administration could be integrated into the preparation of EU's multiannual financial framework for the

2028-2034 programming period. Further details of the audit scope and approach are provided in ***Annex I***.

08 We carried out this audit given the strategic importance of public administration and the amount of RRF funding allocated to this policy area. We expect our audit to help improve the design of future instruments which provide funding to member states for the satisfactory fulfilment of milestones and targets and to incentivise member states' implementation of country-specific recommendations under the European Semester or similar mechanisms.

What we found and recommend

09 Overall, we conclude that the RRF measures related to public administration only partly address the challenges for public administration identified in the European Semester, and particularly the 2019 and 2020 CSRs. The measures achieved some results, but had little effect on the level of implementation of CSRs thus far. Finally, the TSI had limited impact in supporting the implementation of RRP measures.

RRF measures only partly address public administration challenges identified in the European Semester

10 Although the RRF Regulation states that reforms and investments in the national RRPs must contribute to addressing all or a significant subset of the country-specific recommendations, we recall that it does not provide a definition of what constitutes a "significant subset" of CSRs. In addition, the criteria for determining whether a CSR has been "addressed" by a member state's RRP are not clearly specified. As a result, and as previously noted in special report 21/2022, any assessment of whether the measures included in the RRPs address a significant subset of CSRs remains, to some extent, a matter of judgement (paragraphs ***28-29***).

11 In our analysis, we found that 35 % of the 2019 and 2020 sub-CSRs in public administration were largely addressed. At the same time, 58 % of the 2019 and 2020 sub-CSRs were marginally addressed, 7 % were not addressed at all, and none were fully addressed. These results were slightly better compared to the two policy areas audited in the past by the ECA (labour markets and business environment, see paragraphs ***31-41***).

12 Furthermore, our analysis indicates that member states were more likely to address some challenges than others. For instance, whilst half of the sub-CSRs related to *public administration efficiency* – which includes capacity building, digitalisation and improving the quality of public services – were largely addressed in the RRPs, only 14 % of sub-CSRs

related to *governance* – often entailing deeper, more structural reforms – were largely addressed. In view of the RRF timeframe, member states appear to have favoured measures that could be implemented faster, rather than more complex structural reforms requiring longer-term institutional change (paragraphs ***42-43***).

13 Digital and e-government measures (mostly investments) account for 53 % of all public administration measures in our sample (and 71 % of the total estimated costs), and in some member states even more. This indicates that member states prioritised pursuing digitalisation goals in their national plans. The reasons, as cited by member states, included the needs created by the COVID-19 crisis and the fact that such digital measures were perceived as being easier to implement within the RRF timeframe (paragraphs ***44-47***).

14 In special report 10/2025, we already recommended that the Commission, when designing instruments linked to reforms and/or country-specific recommendations, ensure that key challenges identified in CSRs are sufficiently covered. This recommendation also applies to the area of public administration.

15 In the next MFF, it is proposed that the investments and reforms in the national and regional partnership plans (NRPPs) should effectively address all or a significant subset of "challenges", which can be set out in several documents and not only the CSRs under the European Semester. Even if the proposals for the next MFF contain arrangements regarding the design and assessment of the plans in order to align them with the European Semester and other relevant documents, the concept of a "significant subset" remains undefined (paragraphs ***28-30***).

Recommendation 1

Clarify how NRPPs should address 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

Some results achieved, but with limited impact on the Commission's assessment of progress in CSR implementation

16 Concerning the timeliness of public administration measures in our sample, we found that 82 % were on track for completion by the time indicated in the original CID. In some cases, delays could have been avoided by better planning and preparation at the plan design level and prior consultation with other layers of administration which had the necessary competencies to implement the planned measures. These delays risk the timely completion of the measures within the limited RRF timeline and hence the achievement of the objectives. In this context, we note that the plans' feasibility was not an explicit assessment criterion for the Commission when assessing the RRPs submitted by the member states, nor would it be under proposals for the future European Fund (paragraphs *49-53*).

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)

17 Our analysis of the public administration measures in our sample due for completion by the end of 2025 showed that whilst all measures achieved their expected outputs, only 36 % achieved significant results. For the remaining two thirds of the measures, we either found evidence of limited results (57 %) or found no evidence of results (7 %). These results show an improvement compared to business environment and labour market reforms. However, for some of the measures in our sample where we consider that they have achieved results, we also question the sustainability of their impact (paragraphs *54-60*).

18 Furthermore, our analysis of the Commission's assessment shows in general that member-state measures addressing public administration had only a marginal impact on the level of implementation of public administration CSRs thus far. Whilst implementation is still ongoing, the vast majority – over 90 % of the sub-CSRs – continued to show only some or limited progress (paragraphs *71-74*).

19 The measurement of results, in addition to outputs, is a key element of sound financial management, as results are required when evaluating whether the funds have achieved their intended objectives. Under the RRF, the performance monitoring framework consists mainly of milestones and targets, which track the implementation of specific reforms and investments in the RRPs, and common indicators, which are used for reporting on the RRF's progress in relation to its general and specific objectives. As highlighted in our special report 26/2023 on the RRF's performance monitoring framework, milestones and targets largely focus on outputs rather than results and only 4 out of 14 RRF's common indicators were previously found to capture results (paragraph ***61***).

20 We found in our analysis of public administration measures, that the assessment of the measures' results is hampered by weaknesses in the setting of performance monitoring indicators. National authorities had indicators to measure and assess the achievement of results only for 43 % of the measures which we audited on the spot. One reason for this was that member states often did not go beyond the requirements under the RRF Regulation – which consist of reporting on the fulfilment of milestones and targets, and the common indicators. In most cases, except where they were required to collect data relating to one of the compulsory RRF common indicators ("Users of new and upgraded public digital services, products and processes"), member states were therefore not in a position to report on the achievement of the results of individual RRF measures (paragraphs ***62***-***65***).

21 Our analysis shows that the proposed performance framework covering measures related to the public administration in the next MFF relies on output indicators that capture the completion of administrative steps, such as the adoption of laws and strategies or the development of public services. While these indicators demonstrate that activities have taken place, they do not provide evidence on whether these measures have led to improvements in administrative performance. The proposed output and result indicators in many cases do not capture core dimensions of public administration performance. Without such indicators, it is not possible to assess whether reforms have led to faster procedures, lower administrative costs, improved solutions for users or better governance. Furthermore, for 71 % (17 out of 24) of the proposed intervention fields in the area '*Effective Public Administration*', result indicators are missing altogether. This represents a significant gap, as public administration reforms are typically aimed at improving how institutions function rather than merely producing outputs (paragraphs ***66***-***70***).

22 In our view then, the performance monitoring framework proposed for the next MFF only partially addresses the limitations observed as regards the assessment of outputs and results of public administration measures in the national plans.

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 TSI had limited impact in supporting implementation of RRF public administration measures

23 The technical support instrument (TSI) is the EU programme that provides technical expertise to support member states with the design and implementation of reforms. The RRF Regulation enabled member states to use the TSI to support the design and implementation of their RRPs. The four member states we visited on-the-spot used TSI for projects addressing areas including implementation issues at plan level, monitoring and reporting on the plans' achievements, capacity building, or peer-to-peer exchange of information between authorities (paragraphs *75-80*).

24 We found a mixed picture as regards the benefits of TSI support. The member states we audited generally found the projects they took part in to be useful in addressing weaknesses and implementation issues. At the same time, the audited TSI projects linked to the RRPs were general in scope. They related to horizontal arrangements at the level of the plans, and did not address the more specific implementation challenges in the area of public administration. As the TSI Regulation does not impose reporting obligations on member states concerning the use of the support measures, the Commission's ability to track the outcomes or results of TSI projects is limited (paragraphs *80-82*).

25 The RRF Regulation allows member states to request technical support for the preparation and implementation of their plans, yet the practical arrangements for the two instruments were not sufficiently aligned to allow these synergies to unfold in practice. Our analysis

showed that it takes on average two years from a member state request to the completion of the technical support project (after the planned completion of the first milestones and targets), putting into question the suitability of the TSI delivery model for the RRF (paragraphs *83*-*84*).

26 According to the Commission, around 40 % of member states' requests for TSI support were approved between 2021 and 2025. In view of making the most effective use of the TSI support, the selection of member state's requests by the Commission and the targeting of support is particularly relevant. Our analysis of the Commission guidance on this matter showed that the Commission does not explicitly prioritise requests linked to delayed implementation of reforms in member states' national plans where obstacles have been encountered, thereby not reducing the risk of delays in achieving upcoming milestones and targets (paragraphs *85*-*87*).

27 The operational arrangements for the facility providing technical support under the next MFF are not known yet. However, our audit points to the need for such technical support to be more agile in supporting member states in implementing the measures addressing the challenges identified in the CSRs and promoting exchanges of best practices across member states (paragraph *88*).

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)

Recommendation 5

Strengthen the monitoring and evaluation framework for technical support and assistance in the EU Facility

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)

02

A closer look at our observations

RRF measures only partly address public administration challenges identified in the European Semester

28 In the context of the European Semester, the Council adopts country-specific recommendations (CSRs), based on the Commission's analysis, and asks the member states concerned to take action to address the challenges identified. In line with the RRF Regulation, national RRPs should contribute to addressing all or a significant subset of the challenges identified in the existing CSRs[3]. According to Commission guidance to member states on the design of their plans, the related challenges are expected to be resolved or otherwise addressed in a manner that significantly contributes to their resolution[4].

29 As we have noted in a previous audit[5], the RRF Regulation does not specify what constitutes a "significant subset" of CSRs. In addition, the criteria for determining whether a CSR has been "addressed" are not clearly defined. In practice, even where measures only partially meet a recommendation's objectives, the CSR may therefore be considered addressed. This means that any assessment of whether the investments and reforms included in the RRPs address a significant subset of CSRs remains to some extent a matter of judgement.

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[3] Articles 18(4)(b) and 19(3)(b) of the RRF Regulation.

[4] SWD(2021) 12, Part 1 section 2, p. 8.

[5] Special report 21/2022, paragraphs 34, 53 and 116.

30 As also reflected in our Opinion 09/2026[6], our analysis of the Commission proposals for the 2028-2034 MFF[7] indicates that an even greater ambiguity will affect the future national and regional partnership plans (NRPPs) because it is proposed that investments and reforms should refer more broadly to "challenges", which can be set out in several documents and not only the CSRs under the European Semester. We also note that the proposal does not define key terms (such as "adequate contribution", "significant subset" and "concentration of resources"), even though definitions are needed to gauge the required level of ambition of the NRP plans. To reduce uncertainty and ensure consistent treatment of member states, clear definitions, guidance and transparent assessment criteria for NRP plans should therefore be defined[8].

31 In our audit, we assessed whether the public administration measures in the RRPs were designed in a way that contributed to addressing the relevant challenges identified in the European Semester and were likely to have a structural impact. For this, we selected a sample of 235 reforms and investments in 15 member states that were tagged to the relevant 2019 and 2020 sub-CSRs or linked to a public administration policy area. This sample also includes Austria as we consider that its sub-CSR 1.4 of 2019 was a public administration one, even though the Commission only linked it to the public administration area in the 2022 semester cycle (see ***Annex I*** for more detailed information about our sample and ***Annex II*** for a breakdown of costs per member state).

Around a third of the public administration sub-CSRs are largely addressed by RRF measures

32 During 2019 and 2020, 15 member states received sub-CSRs in the public administration area: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Germany, Greece, Hungary, Italy, Latvia, Poland, Romania, Slovakia and Spain. In that period, the Commission issued a total of 38 public administration sub-CSRs to these 15 countries (***Figure 3***).

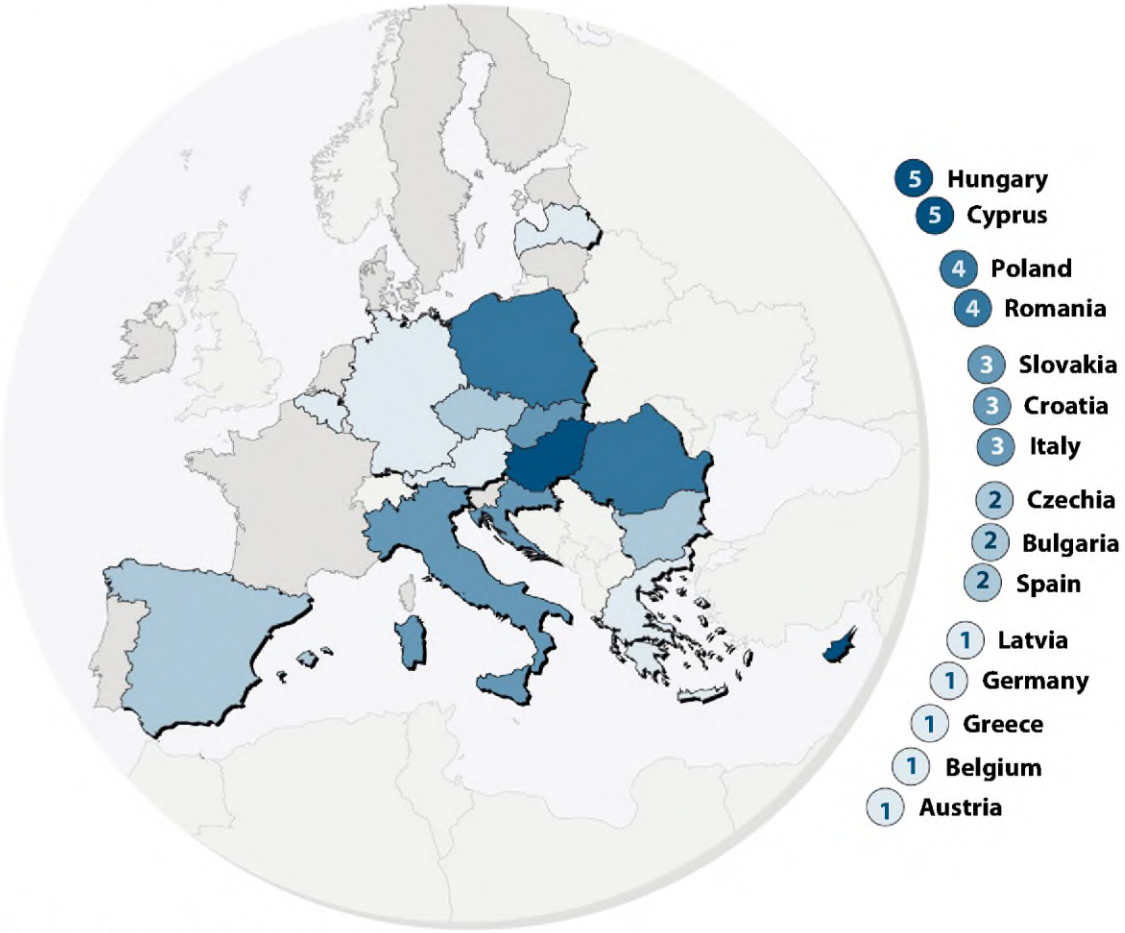
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[6] ECA opinion 09/2026, paragraphs 78 and 79.

[7] Commission proposal for a regulation establishing the European Fund for the period 2028-2034, COM(2025) 565, Article 22.

[8] ECA opinion 09/2026, paragraph 79.

Figure 3 | Number of public administration sub-CSRs per member state (2019 and 2020)



Source: ECA, based on Commission data.

33 For our analysis, we grouped the 2019 and 2020 public administration sub-CSRs into seven thematic areas (*Figure 4*).

Figure 4 | Thematic areas of public administration sub-CSRs (2019 and 2020)

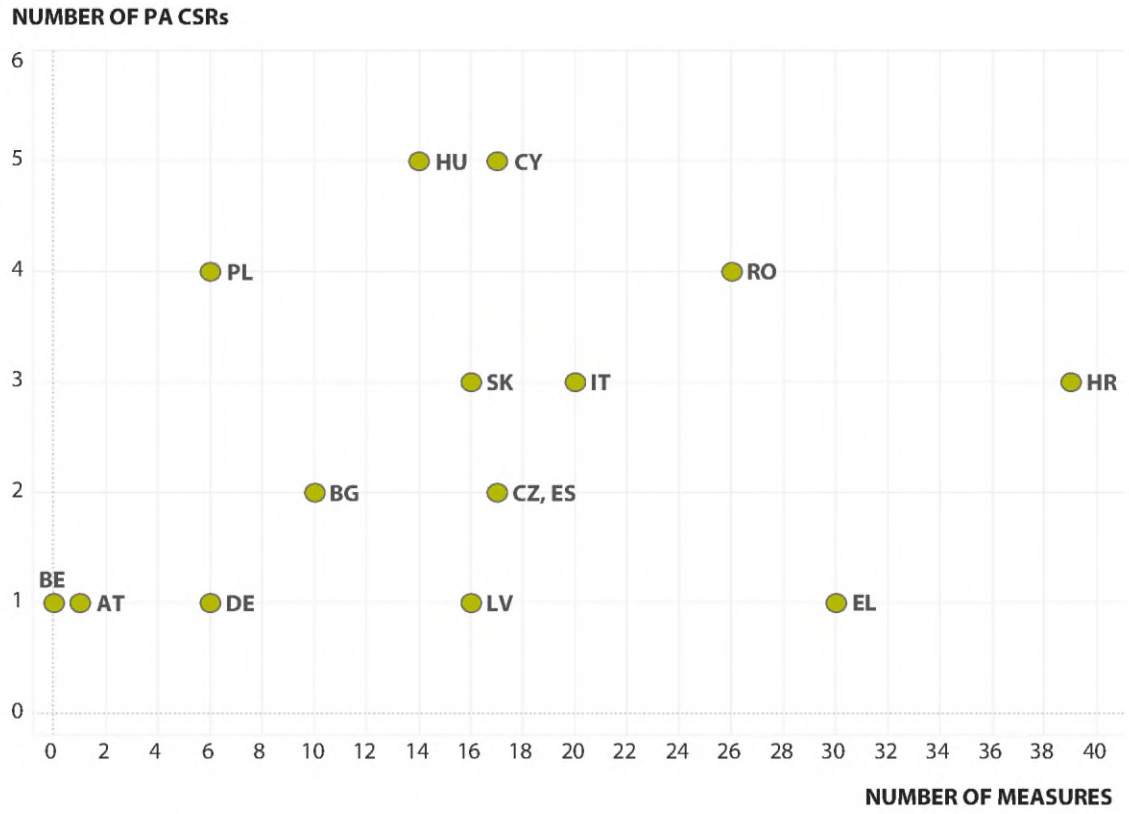
Thematic areas for CSRs associated with the "public administration" and "digitalisation of public administration and public services" policy areas	Number of sub-CSRs		
	2019	2020	Total
Public Administration Efficiency	6	6	12
Digital Transformation and E-Government	0	6	6
Governance	2	4	6
Public Procurement and Competition	3	2	5
Social and Economic Development	3	2	5
Judicial System and Legal Enforcement	2	1	3
Fiscal Policy	1	0	1
Total number of sub-CSRs	**17**	**21**	**38**

Source: ECA.

34 As we already noted in previous reports[9], the sub-CSRs were formulated in a general way, and member states had broad discretion when it came to designing measures to address them. In general, the 2019 sub-CSRs referred to recurring structural challenges that member states have been facing for years, for example related to governance, public administration efficiency and improving public procurement processes, whilst many of the 2020 sub-CSRs, responded to the consequences of the pandemic, relating for instance to the digitalisation of public services. The number of public administration sub-CSRs and the number of measures included in the RRPs to address them varies considerably among member states. In some instances, a large number of measures were assigned to a single sub-CSR (***Figure 5***).

[9] Special report 10/2025 on labour market reforms in the RRF; special report 21/2025 on business environment in the RRF.

Figure 5 | Number of public administration 2019-2020 CSRs and related measures per member state



Source: ECA based on Fenix files and CESAR database.

35 In the 2022 to 2024 European Semester cycles fewer CSRs were adopted by the Council, and primarily focussed on REPowerEU and energy security, economic and fiscal policies and social and employment challenges. Our analysis showed that five of the 15 member states received additional CSRs in the area of public administration from 2022 to 2024: Czechia, Germany, Greece, Poland and Slovakia (***Annex III***). The member states aim to address these additional CSRs through the following measures included in the RRPs:

- measures related to affordable housing and energy efficiency of the building stock (Czechia);
- speeding up digitalisation of public administration (Germany and Poland);
- attracting the right skills and implementing the multi-level governance framework (Czechia and Greece);
- transparency and competition in public procurement (Slovakia).

36 The RRPs are expected to contribute to effectively addressing all or a significant subset of the challenges identified in the relevant CSRs[10]. Before the RRPs were adopted, the Commission carried out a qualitative assessment of whether the reforms and investments in member states' plans could contribute to addressing the sub-CSRs. On this basis, it concluded that in all cases the regulatory requirement "to contribute to effectively addressing all or a significant subset of challenges identified in the relevant country-specific recommendations" was met[11].

37 Following the approval of the RRPs, the Commission also carried out a detailed mapping of RRF measures, assigning each relevant reform and investment to one or more sub-CSRs. Based on this more detailed mapping, the Commission considered that:

- 36 of the 38 2019-2020 public administration sub-CSRs (95 %) were addressed by RRF measures;
- Two sub-CSRs (5 %) were not addressed by any RRF measures but may be addressed by other actions taken outside the RRF.

38 We assessed the extent to which the measures addressed the challenges that had been identified in the 2019/2020 CSRs, based on the criteria laid down in the RRF Regulation. For our analysis, we considered 31 of the 38 public administration sub-CSRs, excluding seven sub-CSRs, which were tagged to measures addressing sectoral objectives (that is not addressing core tasks of the public administrations; see ***Annex III***). As for previous RRF-related reports[12], we assigned each sub-CSR to one of the following four categories based on the description of each measure and the corresponding milestones and targets included in the annex to the Council implementing decision (CID):

- the sub-CSR is "not addressed" if none of the issues identified in the sub-CSR are addressed by any of the RRF measures, or if there are no reforms or investments linked to the sub-CSR;
- the sub-CSR is "marginally addressed" if major issues identified in the sub-CSR are not addressed by the RRF measures;

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[10] Article 19(3)(b) of the RRF Regulation.

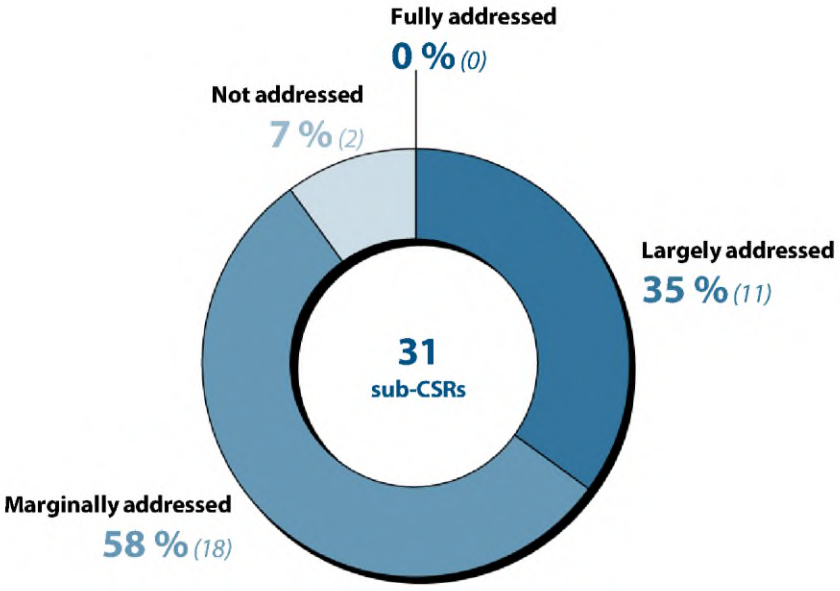
[11] Staff Working Documents assessing the RRPs for each member state.

[12] Special report 10/2025 on labour market reforms in the RRF; special report 21/2025 on business environment in the RRF.

- the sub-CSR is "largely addressed" if only a few minor issues identified in the sub-CSR are not addressed by the RRF measures;
- the sub-CSR is "fully addressed" if all issues identified in the sub-CSR are addressed by the RRF measures.

39 Our assessment differs from the Commission's, which does not differentiate according to the above categories but only assesses the CSRs as addressed or not. Our analysis shows that 29 of these 31 sub-CSRs are addressed by public administration measures. More than half (18 of 31 sub-CSRs, or 58 %) are only marginally addressed, whilst 35 % (11 out of 31) are considered largely addressed. None of the sub-CSRs are fully addressed. We also consider that two of these 31 sub-CSRs are not addressed at all – in one case (Belgium) our assessment was in line with the assessment of the Commission, while for Italy, the Commission considered the sub-CSR as addressed (see ***Figure 6***, ***Annex III*** and ***Box 1*** for examples).

Figure 6 | Extent to which sampled public administration sub-CSRs have been addressed



Source: ECA.

Box 1

Assessing the extent to which public administration sub-CSRs have been addressed by assigned RRF measures: examples from Belgium, Hungary and Italy

Largely addressed by RRF measures

A 2019 sub-CSR for **Italy** (CSR 3.2) called for improving the effectiveness of public administration by investing in the skills of public employees, accelerating digitalisation, and increasing the efficiency and quality of local public services. The RRP includes 10 investments and 13 reforms aimed at improving digital and cybersecurity infrastructure, efficiency and quality of local public services, as well investing in digital skills and reforming public procurement, which the Commission had assigned to this sub-CSR.

We considered that these measures largely address the sub-CSR, as they adequately cover the different areas concerned by the recommendation.

Marginally addressed by RRF measures

A 2020 sub-CSR for **Hungary** (CSR 4.2) refers to involving stakeholders in the policymaking and implementation phases as well as carrying out impact assessments and consultations on draft regulations, including by limiting the special legislative procedures when adopting legal acts. Two reforms on a more systematic use of impact assessments and the effective involvement of stakeholders in the law-making process were adopted.

However, we affirm the Commission's view, that an inadequate stakeholder involvement in the decision-making process and the extensive use of emergency procedures for the adoption of legislation remained an issue in Hungary. Therefore, we consider that this sub-CSR is only marginally addressed.

Not addressed by RRF measures

In 2019 and 2020, **Belgium and Italy** received sub-CSRs requiring them, broadly, to improve coordination and governance within their public administrations. In the case of Belgium, the 2019 sub-CSR (CSR 1.6) was not assigned any RRF measure by the Commission. In the case of Italy, only one measure related to the competitive award of concessions in Italian ports was assigned to the 2020 sub-CSR (CSR 1.3). A further measure, a reform for accelerating the implementation of cohesion policy, which was not formally assigned to the Italian sub-CSR, is also considered relevant by the Commission.

However, we consider these two measures not directly relevant to the sub-CSR because they address specific sectoral areas and the implementation of existing programmes, with no potential to systemically improve coordination and governance issues.

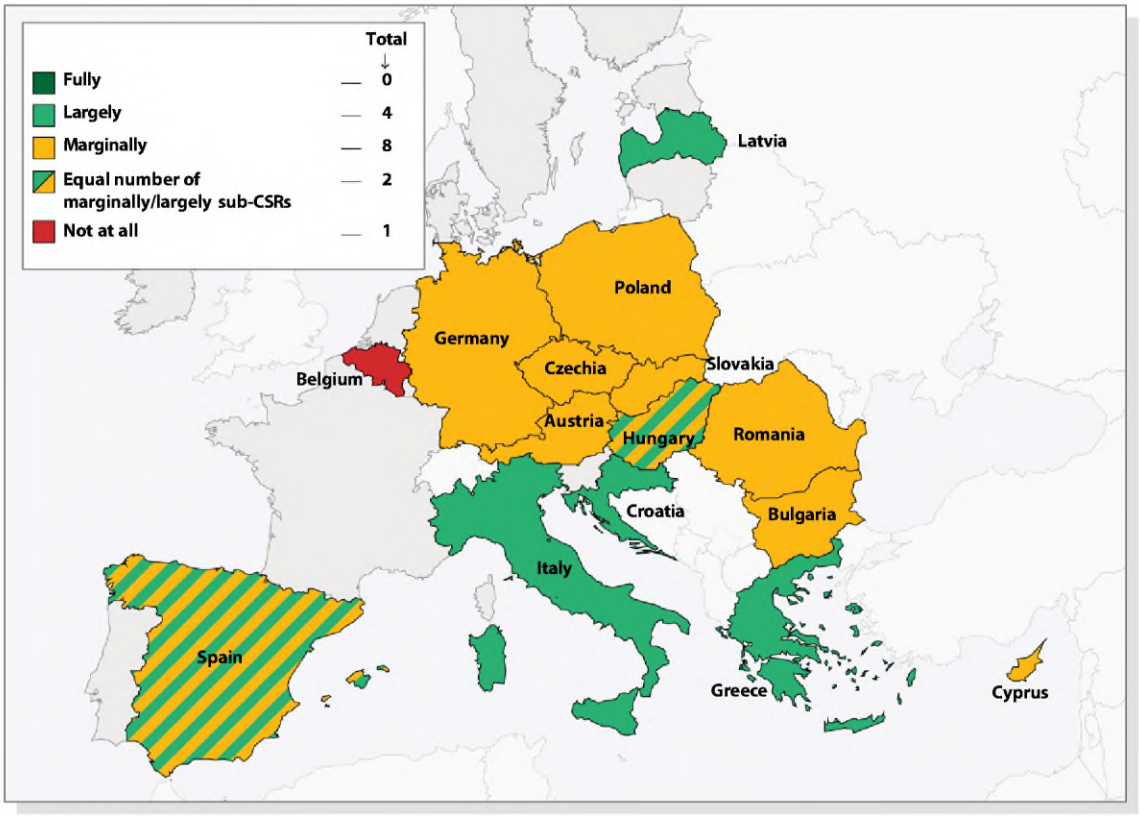
Note: The Belgian sub-CSR 1.6 of 2019 concerns the need to improve the 'coordination of fiscal policies by all levels of government to create room for public investment'. Italian sub-CSR 1.3 of 2020 concerns the 'enhanced coordination between national and regional authorities'.

40 Our analysis also shows that the extent to which public-administration-related sub-CSRs have been addressed was slightly better compared other policy areas subject to previous audits. Specifically, the share of CSRs largely addressed was better than in business environment (26 % of CSRs largely addressed) and similar to labour market (40 % of CSRs fully or largely addressed)[13]. The share of measures not addressed at all (7 % in public administration) was significantly higher for the labour market reforms (34 %) and the same for business environment (7 %).

41 Building on our analysis of the extent to which individual sub-CSRs have been addressed, we consolidated the results for each member state. This assessment takes into account the number of sub-CSRs in each category (fully/largely/marginally/not addressed) as well as their relevance and relative importance to the public administration policy area in the respective member state. Overall, we conclude that for 8 of the 15 member states in our sample, the sub-CSRs are only marginally addressed by RRF measures and for one member state (Belgium) not at all (***Figure 7***).

[13] Special report 10/2025 on labour market reforms in the RRF; special report 21/2025 on business environment in the RRF.

Figure 7 | Consolidated assessment of public administration sub-CSR coverage at member state level by RRF reforms and investments

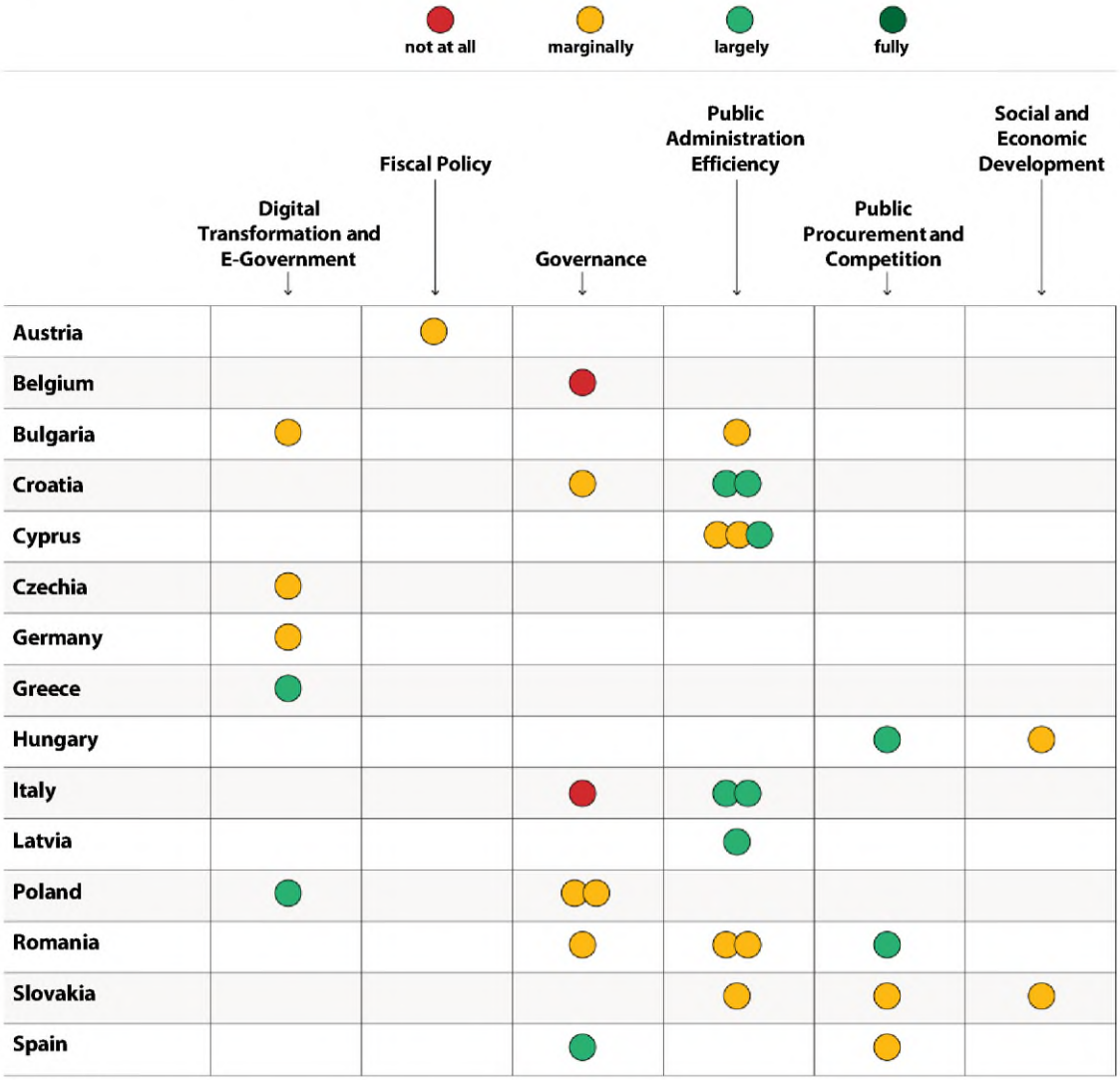


Source: ECA.

RRF measures in the area of public administration focused insufficiently on structural challenges, and mainly concerned digitalisation

42 When looking at the coverage of sub-CSRs by thematic area, we found that member states' RRPs responded better to some public administration challenges than others. For instance, half of the sub-CSRs related to *public administration efficiency* were largely addressed across all member states. These types of recommendations relate to capacity building, improving the efficiency or effectiveness of public administration, including by investing in skills, accelerating digitalisation, or improving the quality of public services (***Figure 8***).

Figure 8 | Assessing the extent to which RRF measures address public administration sub-CSRs (member states by thematic area)



Source: ECA.

Notes: The sub-CSR for Slovakia (CSR 4.3 of 2020- 'quality public services through enhanced coordination and policy-making') in the above graphic could be considered to fall under both the 'efficiency' and 'governance' categories.
The sub-CSR category 'judicial systems and legal enforcement' presented in figure 4 is not included in this graphic as these sub-CSRs were not included in our sample.

43 On the other hand, only one of seven of sub-CSRs related to *governance* (sub-CSR 4.1 of 2020) was largely addressed (***Figure 8***). These types of challenges often entail deeper structural reforms, for instance related to the policymaking process, cooperation between levels of government, or reducing territorial fragmentation. The two sub-CSRs which we considered not addressed are CSR 1.6 of 2019 in Belgium and CSR 1.3 of 2020 in Italy, concerning enhanced coordination between public authorities.

44 Digital measures account for 53 % of all public administration measures (*Figure 9*), and in some member states (e.g., Croatia, Czechia, Germany, Romania) this proportion is over 65 %. Most of these measures are investments (82 out of the 124). Overall, digital measures account for 71 % of the total estimated costs (*Annex III*). At the same time, only 16 % of CSRs in 2019 and 2020 are related to challenges in the area of digitalisation (*Figure 4*).

Figure 9 | Public administration measures per thematic area in our sample



Source: ECA.
Note: The thematic areas in this graphic represent the best available grouping of public administration measures and differ from those in Figure 4 which group together the sub-CSRs.

45 This indicates that member states prioritised pursuing digitalisation goals in their national plans. The reasons, as cited by member states, included the needs created by the COVID-19 crisis and the fact that the digital measures were perceived as being easier to implement within the RRF timeframe. We also note the regulatory requirement for measures contributing to the digital transition to represent at least 20 % of member states' total RRP allocation.

46 Reforms make up 55 % of the public administration measures in our sample (129 out of the 235 measures), and 19.7 % of the overall costs (€4.4 billion). These measures concerned for instance reforms of public procurement systems, large-scale digitalisation of major government or public services, and capacity-building measures (*Annex III*).

47 Finally, we assessed the likelihood of public administration measures having a significant impact and long-lasting effects. Overall, our analysis indicates that 36 % of measures in our sample are likely to produce such a structural impact. Taken together with the analysis of CSR coverage per thematic area (paragraphs *43* and *44*), our findings for public administration show a differentiated approach in the member states to the challenges

highlighted by the European Semester, with many structural challenges not sufficiently addressed. These findings are consistent with previous ECA audits[14], where we also noted that important elements of the CSRs –related to recurring structural challenges – remained unaddressed by member states' national plans.

Some results achieved, but with limited impact on the Commission's assessment of progress in CSR implementation

48 In this section, we analyse the implementation of RRF measures assigned to public administration in four selected member states (Czechia, Germany, Greece and Spain). Specifically, we assess whether RRF reforms and investments were indicated as delayed compared to the timeline in the initial CIDs and produced the intended outputs. We consider that completed reforms and investments should not only entail the outputs, but also bring along the expected results. Therefore, for the measures audited on-the-spot (16 measures in four member states, among which 14 to be completed by December 2025), we also checked whether member states had defined appropriate result indicators and whether the measures had produced their intended results as planned. Finally, we assess to what extent the EU's multiannual financial framework for the 2028-2034 programming period addresses the shortcomings identified for the RRF framework in the area of public administration.

The timeline for the implementation of most measures in our sample remained unchanged

49 We analysed the delays based on 55 measures planned to be implemented by December 2025. We assessed if the target dates in the original CIDs were postponed in the revised CIDs and found that for 45 of 55, the target date was not changed. Three measures (5 %) had their implementation dates delayed by more than twelve months (see ***Figure 10*** and ***Annex IV*** for completed milestones and targets of the 16 sampled measures). Although the completion time based on the CIDs remains indicative, it provides the best approximation of delays based on available data.

[14] Special report 21/2022, paragraph 53; special report 10/2025, paragraphs 40 - 44 and 75; special report 21/2025, paragraph 46.

Figure 10 | Measures planned for completion by December 2025 and their revised target dates: Czechia, Germany, Greece and Spain

Member states in sample	Number of core measures planned to be implemented by December 2025 in the original CID	Changes in the planned target date of the measures (revised CID compared to original)							
		Same or advanced planned target date		Minor delay (≤ six months)		Delayed (>6 and ≤12 months)		Major delay (>12 months)	
Czechia	9	8	89 %	1	11 %	-	0 %	-	0 %
Germany	4	1	25 %	1	25 %	1	25 %	1	25 %
Greece	28	24	85 %	1	4 %	2	7 %	1	4 %
Spain	14	12	86 %	1	7 %	-	0 %	1	7 %
Total	**55**	**45**	**82 %**	**4**	**7 %**	**3**	**5 %**	**3**	**5 %**

Source: ECA, on the basis of the information in the CIDs and data obtained during the information visits.

50 According to the information provided by the member states during our audit visits, the main reasons for revisions in implementation dates in public administration measures are:

- evolving reform and investment priorities, mainly following changes in government;
- supply chain challenges and inflation;
- lack of administrative capacity and coordination challenges between different administrative layers, especially in federal systems; and
- delays in carrying out public procurement procedures.

51 Because of the short timeframe to design and implement RRF measures, minimising delays was of particular importance. When assessing the RRPs submitted by the member states, the Commission considered their relevance, effectiveness, efficiency and coherence, following the criteria laid down in the RRF Regulation[15]. However, the plans' feasibility was not an explicit assessment criterion. Furthermore, whilst member states were required to include in their draft plans a summary of the consultation process conducted at national

[15] Article 19, and Annex V part 2 of the RRF Regulation.

level[16], the substance or depth of this consultation was not a formal assessment criterion of the Commission required by the RRF Regulation.

52 In some cases, we found that delays could have been avoided by better planning and preparation at the plan design level and prior consultation with other layers of administration which had the necessary competencies to implement the planned measures (***Box 2***). These delays risk the timely completion of the measures within the limited RRF timeline and hence the achievement of the objectives.

Box 2

Insufficient prior consultation with other administrative layers: example from Germany

The German RRP included a measure aimed at digitalising registries (DE-C[6.1]-R[3], "digitalisation of the administration – modernisation of registers"). This measure, and in particular the setting of its milestones and targets, was included in the plan by the federal ministry. Because of insufficient prior consultation with the competent ministries in the federal states ("Länder"), the heterogeneity of the IT landscape in the federal states and municipalities was significantly underestimated. As a consequence, the initial plan to use the existing IT infrastructure of the different Länder could not be operationalised, and IT systems often had to be built from scratch, contributing significantly to the delays in roll-out.

53 The Commission's proposals for the 2028-2034 MFF include partnership provisions involving regional and local authorities in the preparation and implementation of NRPPs[17]. However, it is not yet possible to assess whether these provisions will effectively address the planning and coordination weaknesses identified under the RRF.

Measures achieved their intended outputs but so far only a third have shown significant results

54 We found that all of the completed measures in our sample (14 measures in four member states) have achieved their intended outputs as defined in milestones and targets.

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[16] Article 18(4)(q) of the RRF Regulation.

[17] Commission proposal for a proposed NRPP Regulation for the period 2028-2034, COM(2025) 565, Article 22(2)(i).

However, as is the case in previous reports[18], we found cases where milestones or targets lacked clarity or did not cover all essential parts of the measure. In the area of public administration, these issues concerned 22 of all 235 measures covered by our audit (or around 9 % of cases; ***Box 3***).

Box 3

Milestones or targets which lacked clarity or did not cover all essential parts of the measures: examples from Greece

In **Greece**, for two measures, "state aid" (measure 16701) and "enhance policy planning and coordination" (measure 16981), there is only one milestone formulated for each reform, and these do not cover all the elements included in the description of the measures. Also, the completion date of the measures goes beyond the milestone deadlines.

For instance, the **State aid** measure, is covered by one milestone (M214) focusing on the completion of the amendments to the state aid legal framework. However, the milestone does not cover other elements of the measure such as the upgrade in the IT systems, establishment of a digital state aid case library, or the purchase of new hardware and software. These elements were not linked to the payment of €403 580, made in December 2023 for the fulfilment of milestone M214.

Likewise, the **enhance policy planning and coordination** measure includes three distinct sub-parts: the establishment of: a) a secondary legislation monitoring mechanism; b) a regulatory impact assessment mechanism; and c) a training programme for civil servants engaged in legislative procedures. However, the milestone only covers the last two subparts of the measure.

55 Going beyond the expected outputs, for our assessment of whether the measures in our sample had achieved the intended results, we classified the information that the member states provided to us for each measure as:

- "no results", if no evidence of results could be provided;
- "limited", if the results achieved were well below the main objective of the reform, as described in the initial CID or other relevant supporting documentation; and

[18] Special report 21/2022, paragraph 82, and the ECA annual report for 2023, Chapter 11 (p. 378, Box 11.7).

- "significant", if the results were at least broadly in line with the main objective of the reform, as described in the CID and other relevant supporting documentation.

56 Our analysis found that five of the 14 measures planned for completion by the end of 2025 achieved significant results (36 %). In eight cases, achievements were limited. Finally, in one case the member state concerned was unable to provide any evidence of results having been achieved in line with the measure's main objective (***Figure 11***, and ***Box 4*** for examples). These results show a slight improvement compared to measures in the area of business environment or labour market reforms[19].

Figure 11 | Extent to which measures assigned to public administration sub-CSRs have achieved results: Czechia, Germany, Greece and Spain

Member state	Number of measures						
	Significant results		Limited results		No results		Total
Germany	1	33 %	2	66 %	0	0 %	3
Greece	1	33 %	2	66 %	0	0 %	3
Czechia	0	0 %	3	75 %	1	25 %	4
Spain	3	75 %	1	25 %	0	0 %	4

Source: ECA, based on Commission data and information obtained during the on-the-spot checks.

Box 4

Extent to which measures assigned to public administration sub-CSRs have achieved results: examples from Spain and Czechia

Significant results

Spain - Modernisation of the General State Administration: The measure aimed at interconnecting national public procurement platforms and completing projects supporting the digital transformation of the central public administration in three areas: a) Citizen-oriented administration (improving digital public services); b) Smart operations and data government; c) Digital infrastructures and cybersecurity. The expected results included the increase in the number of users, and decrease in the process duration. While the implementation was still ongoing during our audit visit, as of October 2025, the measure brought some results, which included launching

[19] Special reports 21/2025 and 10/2025.

14 new mobile applications for public services, having 8 million downloads and 7.4 million users. Further results of the measure included completing the data structure underlying a search tool on the public procurement platform and creating the tool "My Citizen's Folder", simplifying the citizens' contacts with public administration through a single access point.

Limited results

Czechia - Methodological support and modernisation of public investment: The reform involves the preparation and adoption of a new public procurement strategy and an action plan, which aim to address weaknesses in procurement practices and limited competition in Czechia, as identified in the Czech country reports. The Czech authorities defined clear result indicators for this measure, including the proportion of SMEs winning public procurement contracts, the proportion of larger bidders winning procurement contracts, and proportion of contracts awarded solely on the basis of the lowest bid price (instead of quality). However, the national evaluation of the impacts of public procurement strategy, released in 2026, continues to show that the strategy has achieved limited results across all of the measured fields. The Commission in its country report for 2025 also concluded that this reform has so far had limited effects on the weaknesses identified.

57 We identified four main reasons for which we classified measures as achieving "limited results" or "no results":

- there were weaknesses in the initial design of the measure or its implementation;
- member states had not defined adequate indicators to measure results, hence the results achieved may not be fully identifiable (paragraphs *62-66*);
- member states did not monitor the results of reforms or investments, so evidence of results might not be available; or
- results need a longer amount of time to be achieved, for instance the effects of any legal change may take months or years to be felt on the ground.

58 Furthermore, even among the five measures in our sample where we consider that they have achieved significant results, their sustainability beyond 2026 and longer-term effects on public administration may in some cases be at risk. Measures may be limited in scope, so even though some measures produce significant results, these results are not likely to comprehensively solve the challenges they seek to address (*Box 5*).

Box 5

Factors potentially affecting the long-term impact of successful measures: examples from Germany and Czechia

Measure too narrow in scope

One example in our sample is the reform "Digitalisation of the administration – implementation of the Online Access Act in Germany" with an estimated cost of €2.52 billion. While the reform achieved important results, including digitalising 100 public services under the competence of the *Länder* and 115 public services under the responsibility of the federal government, this measure in itself is still not sufficient to address the scale of the underlying challenge.

Overall, the German Online Access Act identifies 575 public services which need digitalisation. While the German RRP supports the most important services, additional national investments will be needed to address this challenge.

Unsecured funding needs

One of the reforms we audited in Czechia, involving the creation of a competency centre which provides methodological/ consulting support to public bodies for the preparation of projects in line with the EU objectives [CZ-C[C4.1]-R[R1]]. This centre helps public bodies access loans and carry out public investments with an estimated cost of €6.2 million until 2026.

Whilst the centre has demonstrated positive results during the period it has been in operation, the financing of such consulting services after the RRF comes to an end remains tentative over the long-term. This raises questions about the sustainability of this reform.

59 Finally, we would note that the RRP revisions are likely to have an impact upon the results achieved by the RRF-funded reforms and investments. Our analysis showed that 10 of the 14 completed measures which we audited on the ground were amended at least one to three times each (for a total of 17 amendments up to February 2026; see ***Annex V*** for a timeline of the revisions at the level of the plans).

60 For 5 of these 14 measures, milestones and targets were amended as the measure was no longer achievable due to delays, the implementation timeframe, increased costs or other unexpected technical or external factors. In all of these cases, payments for reforms or investments could only be made because the level of ambition of the corresponding milestones or targets had been reduced compared to the initial plans. For the remaining 9 measures, the justifications provided by the member states for the amendments included simplifying the plans, and reducing administrative burden whilst still meeting the

objectives of the measures. A forthcoming audit will look in further detail at how the revisions of the RRPs have impacted the RRF implementation and the results achieved.

Weak result indicators hamper the performance assessment of public administration measures

Member states used mainly the compulsory common result indicator related to digitalisation

61 The measurement of results, in addition to outputs, is a key element of performance orientation and sound financial management, as results are required when evaluating whether the funds have achieved their intended objectives. Under the RRF, the performance monitoring framework consists mainly of milestones and targets, which track the implementation of specific reforms and investments in the RRPs, and common indicators, which are based on data provided by the member states and used for reporting on the RRF's progress in relation to its general and specific objectives. As we already noted in a previous audit, milestones and targets are useful in providing information on the implementation progress of measures, but they mostly capture inputs and outputs as opposed to results[20]. However, even with regard to the RRF common indicators, most do not go beyond measuring outputs (only 4 out of 14 common indicators actual measure results[21], see also paragraph ***54***).

62 For seven out of the 16 measures (43 %) which we audited on-the-spot, national authorities had indicators in place to measure and assess the achievement of results (***Annex VI***). This is fewer than in the area of business environment (13 out of 17 measures, or 76 %) but slightly more than in the labour market area (6 of 25 reforms, or 24 %)[22].

63 Our analysis showed that measures involving the digitalisation of public services mostly included result indicators, as member states were required to report on these results in view of common indicator seven ("Users of new and upgraded public digital services, products and processes"). However, as we have already noted in a previous audit[23], the results captured by this common indicator seven are difficult to interpret due to the very

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[20] Special report 26/2023, paragraphs 95-97.

[21] Special report 26/2023, paragraph 48 and figure 8.

[22] Special report 10/2025, paragraph 65.

[23] Special report 26/2023, paragraph 39.

broad definition of this indicator, where the services, products and processes in question range from new computer cables, keyboards or mice to users of new digital products.

64 Finally, in our sample, we identified few indicators for measures addressing other parts of public administration, such as public administration efficiency, coordination, governance, or fiscal policy. In general, the member states included in our sample considered the addition of result indicators, on top of the requirements for reporting on the fulfilment of the milestones and targets, to be overly burdensome. As a result, the RRF performance monitoring framework could be said to focus member states' efforts on the achievement of milestones and targets but does not create the right basis for measuring results or impacts.

65 For measures in Czechia which currently lack result indicators, we provide an indication of what such indicators could be (***Box 6***).

Box 6

Potential result indicators currently not used by national authorities: example from Czechia

In Czechia, the investment measure C[C1.6]-I[I1] "**Reaping the benefits of digitising in the area of spatial planning and construction policy**" aims at advancing digitalisation in the construction permitting process.

Currently, there is no national results indicator specified for this measure.

Based on our audit experience, potential result indicators might include:

— reduction in administrative burden measured by the length of the permitting process, amongst other factors;

— percentage of construction permit applications submitted exclusively through the new digital portals versus manual/paper submissions; or

— number of automated data exchanges between the new systems and other state registries.

The Commission's proposal for a simplified single performance framework for the next MFF does not sufficiently address the shortcomings identified for the RRF regarding the assessment of results

66 As member states are likely to face similar challenges in the area of public administration and therefore to pursue similar measures under the next MFF, we also assessed to what extent the Commission's proposal for a regulation establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities[24] would address the performance framework weaknesses we encountered for the current period. In particular, the Commission proposal requires that each measure included in the member states' NRPPs must be assigned at least one intervention field from Annex I to the draft regulation. Further, for each intervention field one output indicator must be selected from the same annex, defining the final milestone or target for the measure, as well as one or more result indicators corresponding to the proposed intervention field, if available. This assessment complements and further specifies our recent opinion[25] on this matter, for the area of public administration.

67 In general, and based on our audit experience in recent years, we note that the proposed intervention fields defined by the Commission are very broad in scope and often aim at addressing several different policy objectives. Consequently, a broad range of measures can be linked to the same intervention field. In this context, we also see the risk that the output or result indicators defined in Annex 1 may not necessarily fit all types of measures associated with an intervention field.

68 In addition, for 71 % (17 out of 24) of the proposed intervention fields in the area of "Effective Public Administration", result indicators are missing altogether. Intervention fields without results indicators are mainly those related to regulatory reforms, such as reforms in the area of public procurement, quality of law and policy making, fiscal governance and digitalisation of public administration. These intervention fields make up a large proportion of public administration measures. While result indicators may not be appropriate for all public administration intervention fields, particularly those introducing enabling regulatory or institutional changes, the proposed framework does not provide alternative means for assessing whether such reforms contribute to the intended results (***Annex VII***).

69 Few of the proposed result indicators capture changes, such as increased efficiency, improved service delivery, reduced administrative burden or enhanced institutional

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[24] COM(2025) 545.

[25] ECA Opinion 10/2026.

capacity or accountability. Given that public administration reforms are typically aimed at improving how institutions function rather than merely producing outputs, this presents a significant gap. It also limits the scope for assessing whether reforms have achieved their intended objectives and prevents a meaningful evaluation of effectiveness and value for money.

70 Apart from result indicators, the proposed performance framework specifies output indicators that capture the completion of administrative steps, such as projects or beneficiaries supported, services provided, the adoption of laws and strategies or the development of public services. While these indicators demonstrate that activities have taken place, they do not provide evidence on whether these measures have led to improvements in administrative performance. Output indicators are compulsory for each intervention field. In our view, the focus on output indicators carries the risk of incentivising formal compliance and implementation progress rather than actual effectiveness, efficiency or quality of public administration.

The Commission's assessment shows limited progress in CSR implementation, and so far RRF measures have only marginally improved the situation

71 Each year, the Commission publishes its assessment of the implementation of each sub-CSR. As stipulated under the European Semester, the Commission's assessment of CSR implementation takes all national policymaking into account and thus goes beyond the RRF measures.

72 Notwithstanding the RRF support, for the 38 sub-CSRs related to public administration from reference years 2019/2020, the Commission's assessment shows little implementation progress since 2021. Overall, according to the Commission's latest assessment in 2025, the proportion of sub-CSRs that achieved substantial progress or full implementation increased to around 8 % in 2025. At the same time, the vast majority – just over 90 % of the sub-CSRs – continued to show only some or limited progress (***Annex VIII***).

73 Overall, the Commission changed its assessment for 25 of the 38 sub-CSRs tagged to public administration measures, as follows: 19 sub-CSRs were "upgraded" from one assessment level to a higher one, whilst three were "downgraded" one or more levels. In another three cases, the sub-CSRs' status was upgraded and then downgraded, or vice versa. Our review of a sample consisting of half of the assessments available in the Commission's CESAR database from 2020 and up to 2025 generally confirmed the Commission's assessment.

74 Our analysis of the Commission's assessment shows that the RRF was cited as a reason in the upgrade of 12 of the 25 (or 48 %) sub-CSRs that had their status updated. Whilst the assessment was upgraded to "substantial progress" for three sub-CSRs, the remaining nine cases were upgraded to "some progress", indicating that the impact of the RRPs has been marginal so far. Generally, the Commission's assessments mention that the RRF implementation is still ongoing; therefore, the full contribution of the measures to the progress of CSRs remains to be assessed.

The TSI had limited impact in supporting implementation of RRP public administration measures

75 The technical support instrument (TSI) is the EU programme that provides technical support to member states for the design and implementation of reforms. TSI support can take the form of, for example, strategic and legal advice, studies, training and expert visits on the spot. It is the successor to the Structural Reform Support Programme (2017-2020) and builds on the experience gained from the latter in building capacity in member states.

76 When preparing their RRPs, member states may have requested TSI support to draw up and implement the plans[26]. The technical support provided to member states in relation to the RRP measures should be relevant to support their full and timely implementation. We assessed whether the TSI provided appropriate support for the development and timely implementation of the RRP measures and whether the support was relevant to the needs of the member states.

In the sampled member states, no TSI projects directly supported the implementation of public administration reforms under the RRF

77 TSI projects can be linked directly to the RRPs – contributing to the achievement of milestones and targets in the RRPs – or indirectly, for instance where TSI projects are related to individual reforms and investments made under the RRPs without contributing directly to the achievement of milestones and targets.

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[26] Preamble (22) and (43), Article 18(5) of the RRF Regulation.

78 Overall, the TSI has a budget of €827.4 million for the 2021-2027 period. The Commission estimates that around a sixth of the TSI projects (142 out of the 934, or 15 %) carried out until 2025 were related to the implementation of the RRPs. These projects had a budget of nearly €80 million (9.6 % of the total TSI budget) and were implemented in almost all member states, apart from Austria, Luxembourg, and Sweden.

79 The four member states we visited on the spot (Czechia, Germany, Greece and Spain) carried out a total of 30 TSI projects linked to the implementation of their RRPs until 2025 with a combined budget of around €14.2 million (***Annex IX***). None of them used TSI as direct support for any of the public administration reforms or investments. Instead, their TSI projects addressed areas including implementation issues at plan level, monitoring and reporting on the plans' achievements, capacity building, or peer-to-peer exchange of information between authorities (***Box 7***).

Box 7

TSI project linked to the RRP implementation: example from Germany

In Germany, a TSI project supported the coordinating body, and different departments implementing the RRP, in establishing improved coordination and project management tools, monitoring, reporting and implementation of the milestones and targets.

In particular, the project supported the creation of an RRP dashboard to centralise and track implementation and implementation risks, which facilitated the role of the RRF coordinating body and cooperation between the different levels of government.

Absence of member states reporting obligations limits assessing TSI effectiveness

80 According to the Commission's better regulation framework, EU interventions should be evaluated against the criterion of effectiveness, and monitoring arrangements should provide the information necessary to assess the extent to which the intervention has achieved its objectives[27].

81 Based on the information obtained during our audit visits, we found a mixed picture as regards the benefits of TSI support. The member states we audited generally found the projects they took part in to be useful in addressing weaknesses and implementation

[27] Commission Better regulation toolbox 2025, tools #43 and #47.

issues. At the same time, the audited TSI projects linked to the RRPs were general in scope and did not address the more specific implementation challenges or weaknesses member states were facing in the area of public administration (*Box 8*).

Box 8

TSI project did not contribute effectively to improving one of the key deficiencies of the Czech monitoring system

In Czechia, a TSI project aimed to provide technical support for improving RRP implementation, monitoring and reporting on milestones and targets. However, the project scope did not cover the key weaknesses in Czechia as regards the monitoring or reporting of actual results or achievements of the RRP. Concerning the assessment of results, the TSI report recommends carrying out an external impact evaluation, but without explaining how this could be done in the absence of any internal monitoring of such data. We therefore consider that this TSI project did not make an effective contribution to improving one of the key deficiencies of the Czech monitoring system.

82 As the TSI Regulation does not impose specific reporting obligations on member states concerning the use of the support measures, the Commission's ability to track the outcomes or results of TSI project is limited. This makes it difficult to assess the effectiveness or efficiency of the instrument, as also noted by the Commission in its midterm evaluation[28].

The practical arrangements of the TSI are not fully suited to supporting the implementation of the RRPs effectively

The TSI delivery model is not well suited to the RRF

83 The RRF Regulation allows member states to request technical support for the preparation and implementation of their plans, yet the practical arrangements for the two instruments were not sufficiently aligned to allow these synergies to unfold in practice. As the TSI is demand-driven, member states must submit specific requests for support to the Commission. Under general calls, member states must submit their requests by 31 October of each year, application procedures can be lengthy, as reported by the audited member states, and member state requests for support are reviewed by the Commission just once a year. It takes on average two years from a member state request to the completion of the

[28] European Commission Mid-term evaluation of the TSI (2021-2027), p. 2.

technical support project[29]. According to the regulation, it is possible to organise dedicated calls[30] in response to specific emerging needs. This has been done twice in respect of RRF support: in 2021, at the launch of the RRF, and in 2022. However, on average, projects selected through dedicated calls took as long to complete as those selected through general calls.

84 In its midterm evaluation, the Commission also notes that there were misalignments between the deadlines for the RRP milestones and the TSI delivery schedule, and that in some cases, TSI support was provided too late to be used, due to the narrow window in terms of timing[31]. The lack of agility of the TSI is particularly problematic given the deadline-driven model of the RRF, which requires member states to meet their pre-defined milestones and targets. For example, the results of a TSI project, for which the member state made its request in the first year of the RRF implementation, could only be fully operationalised at the earliest half-way through the 6-year lifetime of the RRF. Whilst member states may benefit from intermediate deliverables (workshops, analytical reports) before the final TSI report is delivered, these may not arrive on time to support the setting-up of the RRP monitoring and reporting, audit and control arrangements, or the implementation of the first milestones and targets. As a result, the TSI was not always able to deliver support in time to meaningfully contribute to the implementation of reforms financed under the RRF, thereby limiting synergies between the two instruments.

The TSI assessment criteria do not prioritise TSI requests which could help to overcome implementation delays

85 In view of making the most effective use of the TSI support, the selection of member state's requests by the Commission and the targeting of support is particularly relevant. The Commission assesses the requests according to the criteria laid down in the TSI Regulation[32]: urgency; breadth and depth of the challenges identified; support needs in the policy areas concerned; and institutional and general administrative capacity of the member state.

86 According to the Commission around 40 % of member states' requests for TSI support were approved between 2021 and 2025. In addition, before making a request, the coordinating body in the member state already must perform a pre-screening, based on

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[29] European Parliament Briefing: The relevance of the Technical Support Instrument (TSI) for reforms in 2024, p. 2.

[30] Article 9(4) of the TSI Regulation.

[31] European Commission, Mid-term evaluation of the TSI (2021-2027), pp. 2-3.

[32] Article 9 of the TSI Regulation.

Commission guidance to focus on key issues and ensure the selection of only "quality" proposals.

87 Our analysis of the Commission guidance on this matter showed that *urgency* means the request is linked to a crisis, a Union or Commission priority or a deadline (derived from the CSRs, for instance). However, there is no mechanism or ad hoc procedure to explicitly prioritise these requests in case of implementation delays or unforeseen obstacles in the implementation of reforms.

The Commission proposes to continue technical support under the next MFF, but operational arrangements are not yet known

88 Under the Commission's proposed NRPP Regulation in the period 2028-2034, technical support will be provided to member states for, amongst other priorities, the implementation of their national plans[33]. The technical support envisaged under the EU Facility is broadly expected to continue addressing challenges that affect the implementation of key reforms. However, as the operational arrangements of the facility are not known yet, we could not assess to what extent it will address the weaknesses identified in the TSI's suitability for supporting member states in implementing reforms and investments addressing the challenges identified in the CSRs and promoting exchanges of best practices across member states[34].

This report was adopted by Chamber IV, headed by Mr Petri Sarvamaa, Member of the Court of Auditors, in Luxembourg at its meeting of 30 September 2026.

For the Court of Auditors

Tony Murphy
President

[33] COM(2025) 565, Recital 39.

[34] COM(2025) 565, Annex XV paragraph 1(k).

Annexes

Annex I – About the audit

Background information

Coordination of public administration policies in the EU through the European Semester

01 The European Semester[1] aims to coordinate economic and social policies in the member states, in line with Article 121 of the Treaty on the Functioning of the European Union (TFEU). Article 121 requires EU countries to view their economic policies as a matter of common concern and coordinate them within the Council. Every year, the Commission publishes country reports and proposals for country-specific recommendations (CSRs) for each member state.

02 The member states are responsible for coordinating public administration policies at national level. Whilst the EU treaties do not provide for EU competence when it comes to the internal organisation of national administrations, the EU may coordinate economic policies within the framework of the European Semester, or fund specific measures and activities in this area.

Recovery and Resilience Facility support to public administration policies

03 The Recovery and Resilience Facility (RRF) is the main component of NextGenerationEU (NGEU) and the EU's main budgetary response to the COVID-19 pandemic. Of the initial budget of €724 billion, €577 billion had been committed by the end of January 2026 (€360 billion in grants and €217 billion in loans).

04 The RRF is implemented under direct management, with the Commission being directly responsible for key steps in implementing the facility[2]. To receive RRF support, member

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[1] Regulation (EU) 2024/1263 on the effective coordination of economic policies and on multilateral budgetary surveillance.

[2] Article 8 of the RRF Regulation.

states had to submit their recovery and resilience plans (RRPs), which comprise a set of measures – either reforms or investments. The Commission then assessed the RRPs[3], and the Council subsequently approved them in the form of Council implementing decisions (CIDs).

05 The Commission has broken down the six pillars defined in the RRF Regulation into 52 policy areas, assigning each reform or investment to a maximum of two policy areas. Two of the 52 policy areas defined by the Commission relate directly to public administration: "effectiveness of public administration and national systems" and "e-government, digital public services and local digital ecosystems".

06 The RRF Regulation also establishes a clear link with the European Semester[4]. In particular, the reforms and investments set out in the initial RRPs are expected to contribute to effectively addressing all or a significant subset of challenges identified in the 2019 and 2020 CSRs. Furthermore, if the national plans were revised, the amended RRPs had to take the latest CSRs into account.

Audit scope and approach

07 Our audit aimed to assess whether the RRF public administration measures contributed effectively to addressing the challenges identified in the CSRs, and whether their implementation led to achieving the intended objectives. We also assessed whether the proposed post-2027 performance framework addresses key weaknesses identified during the implementation and monitoring of public administration measures.

08 Our audit work included reviews of relevant documents and interviews with the Commission and national authorities in the member states we visited. Our main auditee was the Commission, in particular DG ECFIN and the Secretariat General.

09 We based our audit criteria on the RRF Regulation, related Commission guidance, and the relevant European Semester documents. Details of the audit criteria are provided in the relevant sections of this report.

10 We focussed on the 2019 and 2020 CSRs, since the design of the NRRPs mainly took into consideration the CSRs in those years. According to the Commission's CSR database[5], up to 2023, a total of 400 RRF measures across all 27 member states were assigned to

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[3] Article 19 of the RRF Regulation.

[4] Articles 18(4)(b) and 19(3)(b) of the RRF Regulation.

[5] Country-specific recommendations database, March 2025.

48 CSRs linked to the policy areas "public administration" and "digitalisation of public administration and public services" under the European Semester (encompassing both horizontal and sectoral measures).

11 373 of these measures are assigned to 36 public administration sub-CSRs from 2019 and 2020 (e.g. linked to the policy areas "public administration" and "digitalisation of public administration and public services"). These 36 sub-CSRs were issued to 13 member states: Bulgaria, Croatia, Cyprus, Czechia, Germany, Greece, Hungary, Italy, Latvia, Poland, Romania, Slovakia and Spain. To this sample, we added Belgium (which has one public administration sub-CSR not tagged to any measure) and Austria (whose 2022 public administration sub-CSR, tagged to one measure, is an exact repeat of a 2019 one).

12 As the Commission's assignment of RRF measures to CSRs is not always consistent, we also included in our consideration those 146 reforms and investments assigned to a primary and secondary RRF policy area relevant for public administration (with either "effectiveness of public administration and national systems" or "e-government, digital public services and local digital ecosystems" as the primary policy area). These measures were not specifically assigned to any sub-CSRs in our sample but may still contribute to addressing public administration challenges.

13 From this pool of 520 measures, we selected only the measures most directly related to public administration with an overarching or horizontal character – what we term "core public administration measures" – leaving aside those addressing sectoral issues (e.g. energy, schools, renovation of buildings, public transport etc.). Applying this methodology, we retained 235 measures, assigned to 29 sub-CSRs (28 from 2019 and 2020, one from 2022) and two RRF policy areas. Additionally, the sample included a sub-CSR from Italy, although it was not linked to any core-administration measures, because it was itself a core public administration recommendation; and a sub-CSR from Belgium, not linked to any measures. This brought the overall number of sub-CSRs in our sample to 31 (paragraph *11*), spread across 15 member states.

14 The 235 public administration measures selected for the purpose of this audit comprise:

- 156 measures tagged to 28 sub-CSRs from 2019 and 2020;
- 78 measures linked to two RRF public administration policy areas in the 13 member states that received the 28 sub-CSRs from 2019-2020, but not tagged to the CSRs; and
- One measure tagged to one sub-CSR from 2022 (Austria), which repeated a 2019 sub-CSR (e.g., it is really a public administration sub-CSR even though it wasn't identified as such by the Commission in 2019).

15 In the first part of our audit- assessing the extent to which the CSRs were addressed by RRF measures- we used the sample outlined above. ***Annex III*** provides a table with the list of sub-CSRs and our assessment of the extent to which the RRF measures address them.

16 For the second part of our report, we carried out on-the-spot visits in four member states (Czechia, Germany, Greece and Spain) to assess whether a sample of 16 public administration RRF measures (four measures for each of the countries visited) were implemented as planned. These member states were selected based on a combination of considerations, including the relatively high number of CSRs and RRF measures in the area of public administration (Greece, Spain, Czechia), and the high estimated costs of the measures (in Germany), and implementation progress of the plans. The 16 measures were selected based on three criteria – materiality, and planned completion (e.g. implementation due by end 2025), ensuring an appropriate balance between reforms and investments. 14 of these measures were due for completion by the end of 2025. Finally, during our on-the-spot visits, we also examined how member states used the Technical Support Instrument (TSI) to support the implementation of the RRPs in public administration.

17 Our audit methodology complies with the international standards on auditing issued by the International Organization of Supreme Audit Institutions (INTOSAI).

Annex II – Public administration costs per member state

Member State	Number of measures	Public Administration Costs (EUR, April 2026)	Costs attributed to the whole RRP (EUR, April 2026)	Public Administration as a percentage of the overall RRP costs (April 2026)
Austria	1	-	4 073 468 950	0.0 %
Bulgaria	10	50 024 525	6 174 106 145	0.8 %
Croatia	39	225 509 439	10 040 701 600	2.2 %
Cyprus	17	76 557 708	1 020 659 255	7.5 %
Czechia	17	794 539 064	8 752 357 444	9.1 %
Germany	6	3 395 798 311	30 591 028 677	11.1 %
Greece	30	1 195 433 998	36 189 617 035	3.3 %
Hungary	14	55 876 488	10 429 974 916	0.5 %
Italy	20	7 171 745 735	194 435 381 163	3.7 %
Latvia	16	134 662 000	1 969 244 522	6.8 %
Poland	6	361 011 383	54 718 157 234	0.7 %
Romania	26	777 493 798	21 410 527 593	3.6 %
Slovakia	16	490 064 617	6 408 465 019	7.6 %
Spain	17	7 787 368 302	102 575 266 432	7.6 %
TOTAL	**235**	**22 516 085 368**	**488 788 955 985**	**4.6 %**

Source: ECA, based on Commission data.

Annex III – Public administration sub-CSRs and RRF-funded measures: overview and our assessment

This annex will contain in the final PDF version of the report links to three documents which we have made available on the ECA's open data platform.

(1) List of public administration sub-CSRs.

(2) List of RRF horizontal public administration measures (core sample).

(3) Our assessment of the extent to which each public administration sub-CSR has been addressed.

Annex IV – Status of the milestones and targets for the RRF-funded measures in the public administration area in the sampled member states

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Czechia	**CZ-C[C1.1]-I[I2] Development of open data and public data fund**	**M11** Extension of National Open Data Catalogue with advanced functionalities **Qualitative indicator/goal:** Fully functional National Open Data Catalogue with advanced functionalities and services **Planned completion: Q4 2024**	Fulfilled
Czechia	**CZ-C[C1.1]-I[I2] Development of open data and public data fund**	**T12** Increase in the number of open data producers in the public administration publishing open data in the National Open Data Catalogue **Qualitative indicator/goal:** 100 **Planned completion: Q4 2024**	Fulfilled
Czechia	**CZ-C[C1.1]-I[I2] Development of open data and public data fund**	**T245** Increase in the number of new or improved open data sets published in the National Open Data Catalogue **Qualitative indicator/goal:** 125 **Planned completion: Q4 2024**	Fulfilled

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Czechia	**CZ-C[C1.6]-I[I1] Reaping the benefits of digitising in the area of spatial planning and construction policy**	**T77** New or upgraded IT systems in the of spatial planning or building permitting process **Qualitative indicator/goal:** IT systems fully operational, including end-user deployment. **Planned completion: Q4 2025**	On track
Czechia	**CZ-C[C4.1]-R[R1] Methodological support for the preparation of projects in line with the EU objectives**	**M280** Establishment of the Coordination and Competence Centre and adoption of its management plan **Qualitative indicator/goal:** The Coordination and Competence Centre is established and its management plan is adopted **Planned completion: Q4 2023**	Fulfilled
Czechia	**CZ-C[C4.1]-R[R2] Methodological support and modernisation of public investment**	**M281** Adoption by the Government of the Czech Republic a new public procurement strategy and an action plan for its implementation **Qualitative indicator/goal:** The strategy and the action plan adopted **Planned completion: Q1 2024**	Fulfilled
Germany	**DE-C[6.1]-R[1] European identity ecosystem**	**T108** Launch of one pilot project for digital hotel check-in **Qualitative indicator/goal:** 100 **Planned completion: Q3 2021**	Fulfilled
Germany	**DE-C[6.1]-R[1] European identity ecosystem**	**T109** Completion of additional government-supported application cases in addition to the pilot hotel check-in. **Qualitative indicator/goal:** 5 **Planned completion: Q4 2024**	Completed (not assessed)

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Germany	**DE-C[6.1]-R[1] European identity ecosystem**	**T110** Provision of additional application cases beyond the pilots with little or no government support for their implementation **Qualitative indicator/goal:** 10 **Planned completion: Q4 2025**	On track
Germany	**DE-C[6.1]-R[2] Digitalisation of the administration – implementation of the Online Access Act**	**T111** Completion of individual agreements between the lead department and the lead Land **Qualitative indicator/goal:** 14 **Planned completion: Q3 2021**	Fulfilled
Germany	**DE-C[6.1]-R[2] Digitalisation of the administration – implementation of the Online Access Act**	**T112** Go-Lives of online access act service bundles (Onlinezugangsgesetz-Leistungen) **Qualitative indicator/goal:** 70 **Planned completion: Q4 2021**	Fulfilled
Germany	**DE-C[6.1]-R[2] Digitalisation of the administration – implementation of the Online Access Act**	**T113** Widespread digitalisation of administrative services **Qualitative indicator/goal:** 215 **Planned completion: Q4 2022**	Fulfilled
Germany	**DE-C[6.1]-R[2] Digitalisation of the administration – implementation of the Online Access Act**	**T113A** Roll-out of the services of the Länder to nationwide coverage **Qualitative indicator/goal:** 100 **Planned completion: Q2 2025**	Completed (not assessed)

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Germany	**DE-C[6.1]-R[3] Digitalisation of the administration – modernisation of registers**	**M114** Completion of pilot projects to test pilot registers **Qualitative indicator/goal:** End of pilot and assessment document compiled Planned completion: Q4 2023	Fulfilled
Germany	**DE-C[6.1]-R[3] Digitalisation of the administration – modernisation of registers**	**M115** Completion of the implementation of the uniform architecture for the advancement of the only-once principle **Qualitative indicator/goal:** Central architectural components are ready to be connected to proprietary registers **Planned completion: Q4 2025**	On track
Germany	**DE-C[6.1]-R[3] Digitalisation of the administration – modernisation of registers**	**T116** Priority connection of user-based registers to the once-only target architecture **Qualitative indicator/goal:** 18 **Planned completion: Q2 2026**	On track
Germany	**DE-C[6.2]-R[1] Joint programme of the federal government and the Länder for an efficient administration that benefits citizens and businesses**	**M117** First progress report for the Conference of Minister-Presidents (MPK) **Qualitative indicator/goal:** First progress report published **Planned completion: Q2 2021**	Fulfilled
Germany	**DE-C[6.2]-R[1] Joint programme of the federal government and the Länder for an efficient administration that benefits citizens and businesses**	**M118** Second progress report for the Conference of Minister-Presidents **Qualitative indicator/goal:** Second progress report published **Planned completion: Q2 2022**	Fulfilled

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Germany	**DE-C[6.2]-R[1]** **Joint programme of the federal government and the Länder for an efficient administration that benefits citizens and businesses**	**T119** Completion of measures in the progress report **Qualitative indicator/goal:** 80 **Planned completion: Q1 2025**	Completed (not assessed)
Greece	**EL-C[2,2]-I[16778]** **Digitisation of archives and related services**	**M93** Contract(s) award for digitisation of archives **Qualitative indicator/goal:** Notification of contract(s) award covering all 9 subprojects of the digitisation of archives project **Planned completion: Q4 2022**	Fulfilled
Greece	**EL-C[2,2]-I[16778]** **Digitisation of archives and related services**	**M95a** Implementation of subprojects 7B and 9 **Qualitative indicator/goal:** Report by the Ministry of Digital Governance confirming the completion of subprojects '7B-improved digital services for cadastre' and '9-Secure storage of public sector and broader public sector archives'. **Planned completion: Q4 2025**	On track
Greece	**EL-C[2,2]-I[16778]** **Digitisation of archives and related services**	**T94** Digitisation of archives – first phase of implementation **Qualitative indicator/goal:** 30 **Planned completion: Q2 2024**	Deleted
Greece	**EL-C[2,2]-I[16778]** **Digitisation of archives and related services**	**T95** Digitisation of archives – full implementation **Qualitative indicator/goal:** 90 **Planned completion: Q4 2025**	On track

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Greece	**EL-C[4,1]-R[16610] Promoting the acceleration of VAT refunds**	**M193** Fully automated VAT refunds – launch of IT system **Qualitative indicator/goal:** Report by the Independent Authority for Public Revenue attesting the launch of the new IT system. **Planned completion: Q4 2023**	Fulfilled
Greece	**EL-C[4,2]-R[16701] Enhance State-aid network**	**M214** Enhanced State-aid network **Qualitative indicator/goal:** Entry into force of the enhanced state-aid framework **Planned completion: Q4 2022**	Fulfilled
Greece	**EL-C[4,2]-R[16981] Enhancement of policy planning and coordination**	**M215** Policy planning and coordination – impact assessment **Qualitative indicator/goal:** Training programme launched with 100 civil servants selected to attend. **Planned completion: Q4 2022**	Fulfilled
Spain	**ES-C[C11]-I[I1] Modernisation of the General State Administration**	**M160** Interconnection of national public procurement platforms **Qualitative indicator/goal:** Central and regional public administrations provide signed certificates confirming the functionalities of the platform **Planned completion: Q2 2023**	Fulfilled

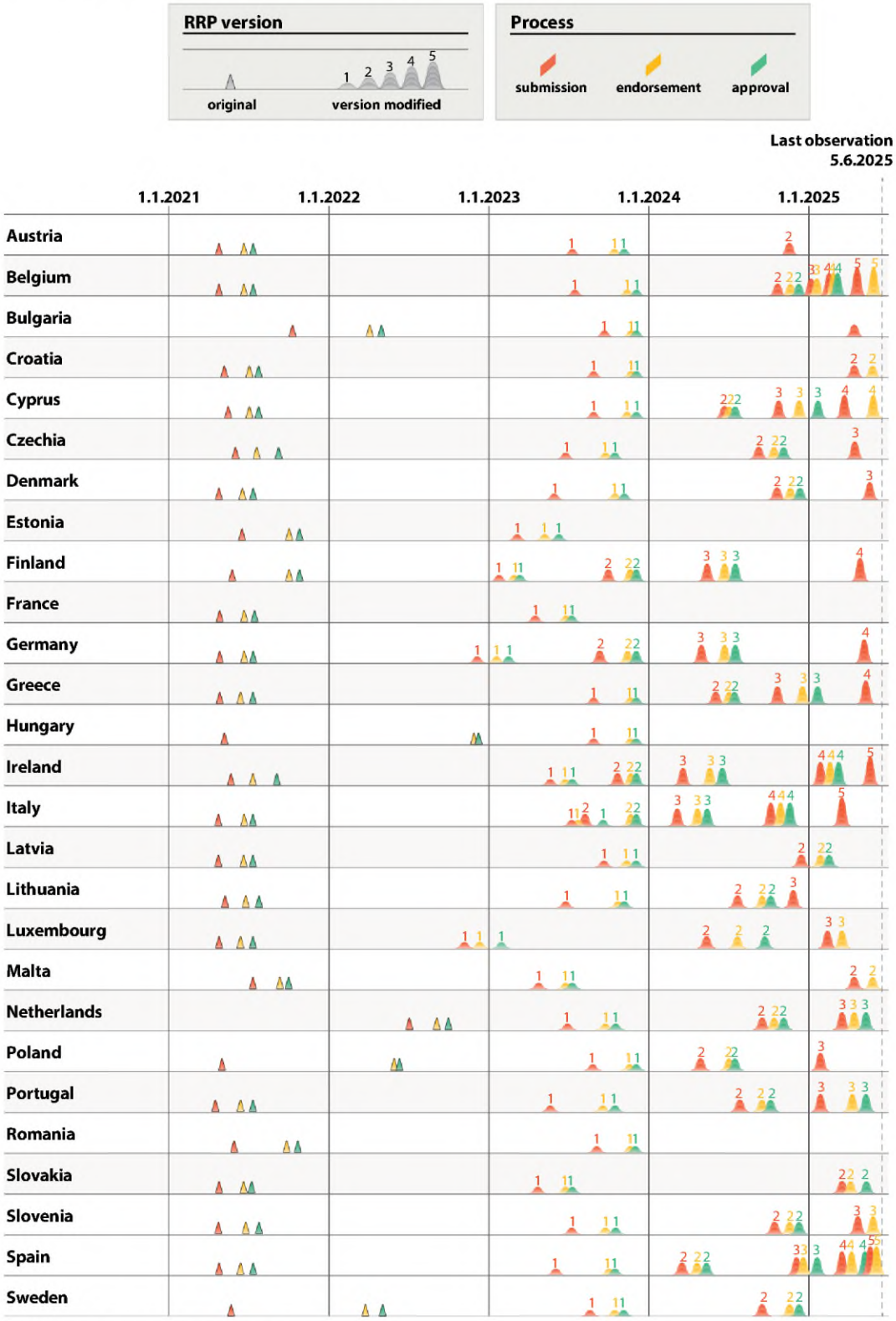
Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Spain	**ES-C[C11]-I[I1] Modernisation of the General State Administration**	**M162** Completion of projects supporting the digital transformation of the Central Public Administration **Qualitative indicator/goal:** Certificates signed by the competent authority certifying that projects have been completed and are operational **Planned completion: Q4 2025**	On track
Spain	**ES-C[C11]-I[I1] Modernisation of the General State Administration**	**T161** Award of projects supporting the digital transformation of the Central Public Administration **Qualitative indicator/goal:** 960 **Planned completion: Q4 2023**	Not completed
Spain	**ES-C[C11]-I[I2] Specific projects to digitalise the central government**	**M163** Interoperable platforms to exchange social security and health data **Qualitative indicator/goal:** Central and regional social security administrations provide signed certificates confirming the functionalities of the platform **Planned completion: Q2 2023**	Fulfilled

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Spain	**ES-C[C11]-I[I2] Specific projects to digitalise the central government**	**M166** Completion of projects supporting the digitalisation driver projects of the Central Public Administration (excluding those covered by milestone #163, target #164 and milestone #341) **Qualitative indicator/goal:** Certificates signed by the competent authority certifying that projects have been completed and are operational **Planned completion: Q4 2025**	On track
Spain	**ES-C[C11]-I[I2] Specific projects to digitalise the central government**	**T164** Judicial proceeding to be carried out electronically **Qualitative indicator/goal:** 2839 **Planned completion: Q4 2022**	Fulfilled
Spain	**ES-C[C11]-I[I2] Specific projects to digitalise the central government**	**T165** Award of projects supporting the digitalisation driver projects of the Central Public Administration **Qualitative indicator/goal:** 1205 **Planned completion: Q4 2023**	Not completed
Spain	**ES-C[C11]-R[R4] National public procurement strategy**	**M155** Entry into force of the ministerial order establishing the National Evaluation Office **Qualitative indicator/goal:** Provision in the ministerial order indicating the entry into force of the order **Planned completion: Q4 2021**	Fulfilled

Country	Measure	Milestone/target	Status (Biannual Report October 2025)
Spain	**ES-C[C11]-R[R4] National public procurement strategy**	**M156** National Procurement Strategy **Qualitative indicator/goal:** Adoption by the Independent Office for Regulation and Supervision of Public Procurement of the National Procurement Strategy **Planned completion: Q4 2022**	Fulfilled
Spain	**ES-C[C11]-R[R5] Administrative capacity**	**M157** Entry into force of Royal Decree Law 36/2020 on the implementation of the Recovery, Transformation and Resilience Plan **Qualitative indicator/goal:** Provision in the royal decree indicating the entry into force of the royal decree **Planned completion: Q1 2021**	Fulfilled
Spain	**ES-C[C11]-R[R5] Administrative capacity**	**M158** Creation of new bodies within the central government to follow-up on the implementation, control and audit of the Plan. **Qualitative indicator/goal:** Publication in the OJ **Planned completion: Q2 2021**	Fulfilled
Spain	**ES-C[C11]-R[R5] Administrative capacity**	**M159** Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure **Qualitative indicator/goal:** Provision in the order indicating the entry into force of the Order **Planned completion: Q3 2021**	Fulfilled

Source: ECA, based on Commission data.

Annex V – Timeline of the revisions to the NRRPs at the level of the plans



Source: ECA, based on Commission data.

Annex VI – Our assessment of results for the RRF-funded measures in the area of public administration, in the four sampled member states

Country	Measure	Investment or Reform	Assessment of results/ impact	Completed after Q4 2025	Result indicators
Greece	EL-C[2,2]-I[16778] Digitisation of archives and related services	Investment	Significant results	No (Q4 2025)*	yes
	EL-C[4,1]-R[16610] Promoting the acceleration of VAT refunds	Reform	Significant results	No (Q4 2023)	yes
	EL-C[4,2]-R[16981] Enhancement of policy planning and coordination	Reform	Limited results	No (Q4 2022)	No
	EL-C[4,2]-R[16701] Enhance State-aid network	Reform	Limited results	No (Q4 2022)	No
Czechia	CZ-C[C4.1]-R[R2] Methodological support and modernisation of public investment	Reform	Limited results	No (Q1 2024)	yes
	CZ-C[C1.1]-I[I2] Development of open data and a public data fund	Investment	Limited results	No (Q4 2024)	No

Country	Measure	Investment or Reform	Assessment of results/ impact	Completed after Q4 2025	Result indicators
	CZ-C[C1.6]-I[I1] Reaping the benefits of digitising in the area of spatial planning and construction policy	Investment	No results presented	No (Q4 2025)*	No
	CZ-C[C4.1]-R[R1] Methodological support for the preparation of projects in line with the EU objectives	Reform	Limited results	No (Q4 2023)	no
Spain	ES-C[C11]-I[I1] Modernisation of the General State Administration	Investment	Significant results	No (Q4 2025)*	yes
	ES-C[C11]-I[I2] Specific projects to digitalise the central government	Investment	Significant results	No (Q4 2025)*	yes
	ES-C[C11]-R[R4] National public procurement strategy	Reform	Limited results	No (Q4 2022)	no
	ES-C[C11]-R[R5] Administrative capacity	Reform	Significant results	No (Q3 2021)	no
Germany	DE-C[6.1]-R[2] Digitalisation of the administration – implementation of the Online Access Act	Reform	Significant results	No (Q3 2025)*	yes
	DE-C[6.1]-R[1] Digitalisation of the administration – European identity ecosystem	Reform	Limited results	No (Q4 2025)*	no

Country	Measure	Investment or Reform	Assessment of results/ impact	Completed after Q4 2025	Result indicators
	DE-C[6.1]-R[3] Digitalisation of the administration – modernisation of registers	Reform	Limited results	Yes (Q2 2026)	yes
	DE-C[6.2]-R[1] Joint programme of the federal government and the Länder for an efficient administration that benefits citizens and businesses	Reform	Limited results	No (Q1 2025)*	no

Note: *Last M/T(s) not yet assessed by the Commission.

Source: ECA, based on Commission data, and information obtained during the on-site visits.

Annex VII – Our analysis of the indicators for public administration in the Commission proposal for a performance framework regulation for the period 2028-2034

ECA Assessment of indicators for some intervention fields

Intervention field	Output indicator	Result indicator	Main weakness
Reinforcement of the capacity of Member State and third countries administrations, beneficiaries and relevant partners (excluding digitalisation) (#138)	• Number of projects/activities; • Number of institutions included in the projects; • Number of people participating in the project;	• Users of new and upgraded public services, products and processes	The output indicators show participation, and not engagement or capacity improvement. Indicators set in a way that shows progress towards the achievement of policy goals (i.e., reinforced capacity) triggered by the support would be more suitable. The result indicator does not allow for conclusion on whether the capacities are improved, or any qualitative data on the users. This may include gains in efficiency—such as reduced service delivery times or lower human resource requirements—as well as enhancements in the quality, reliability, and accessibility of the services provided. Assessing these aspects allows for a more meaningful evaluation of whether such upgrades translate

Intervention field	Output indicator	Result indicator	Main weakness
			into tangible improvements in administrative performance and service delivery. Focusing uniquely on the number of projects, institutions, and individuals involved risks encouraging a fragmented approach to interventions, where a larger quantity of short-term and relatively simple initiatives will be prioritised over fewer, more strategic actions with longer time horizons. As a result, member states may favour easily deliverable activities rather than more complex interventions that require sustained engagement but have greater potential to generate lasting impact.
Technical assistance to Member States (#139)	• Number of technical assistance projects in EU Member States; • Number of TAIEX events organised in support of non-EU countries public administrations; • Number of TWINNING projects organised in support of non-EU countries public administrations;	Not defined in the proposal for the Regulation	The output indicators mostly relate to non-EU countries, and while TA is needed for non-MS, they are misplaced in this specific intervention field. Furthermore, they are not divided by type or duration (a one-day TAIEX training event is not comparable to a 2 year Twinning project including several MSs and a number of highly experienced experts). Absence of a result indicator for assessment of efficiency of TA. Measurable progress or improvement of individuals/institutions that has an effect on absorption, compliance and efficiency should be taken into account.

Intervention field	Output indicator	Result indicator	Main weakness
Protection of the euro against counterfeiting (#140)	• Number of counterfeit euros detected; • Number of illegal workshops dismantled; • Number of unique competent authorities applying to the Pericles V programme.	• Satisfaction rate of participants in the actions financed by the Pericles V programme; • Feedback of participants (satisfaction rate) who have already taken part in previous Pericles actions, regarding the impact of the Pericles V programme on their activities in protecting the euro against counterfeiting.	Output indicators mentioned are biased toward late detection systems, where more counterfeit notes found equals a better system. The support should instead aim towards actions highlighting prevention (of entry into circulation) and early detection. Additionally, the metrics such as satisfaction rate of participants should be replaced with ones that are non-biased.
Customs Union, Taxation (#141)	• Number of participations in joint actions across borders; • Number of action plans, working practices, guidelines and recommendations jointly developed; • Number of task forces (pilot) developed and implemented;	• Percentage of officials reporting that their organisation has taken up jointly developed working practices, guidelines, recommendations and action plans; • Number of legal or administrative obstacles across borders investigated;	Intervention field set too wide, so the weakness stated is made under the assumption that the intervention field is mostly related to joint operations and task force actions under cross border projects (based on proposed indicators): The output indicators describe how much cooperation occurred, and not whether customs and tax administrations of several MSs actually perform better together with the support provided. Outputs should reflect operational cooperation that is being used in practice, and producing usable tools/results.

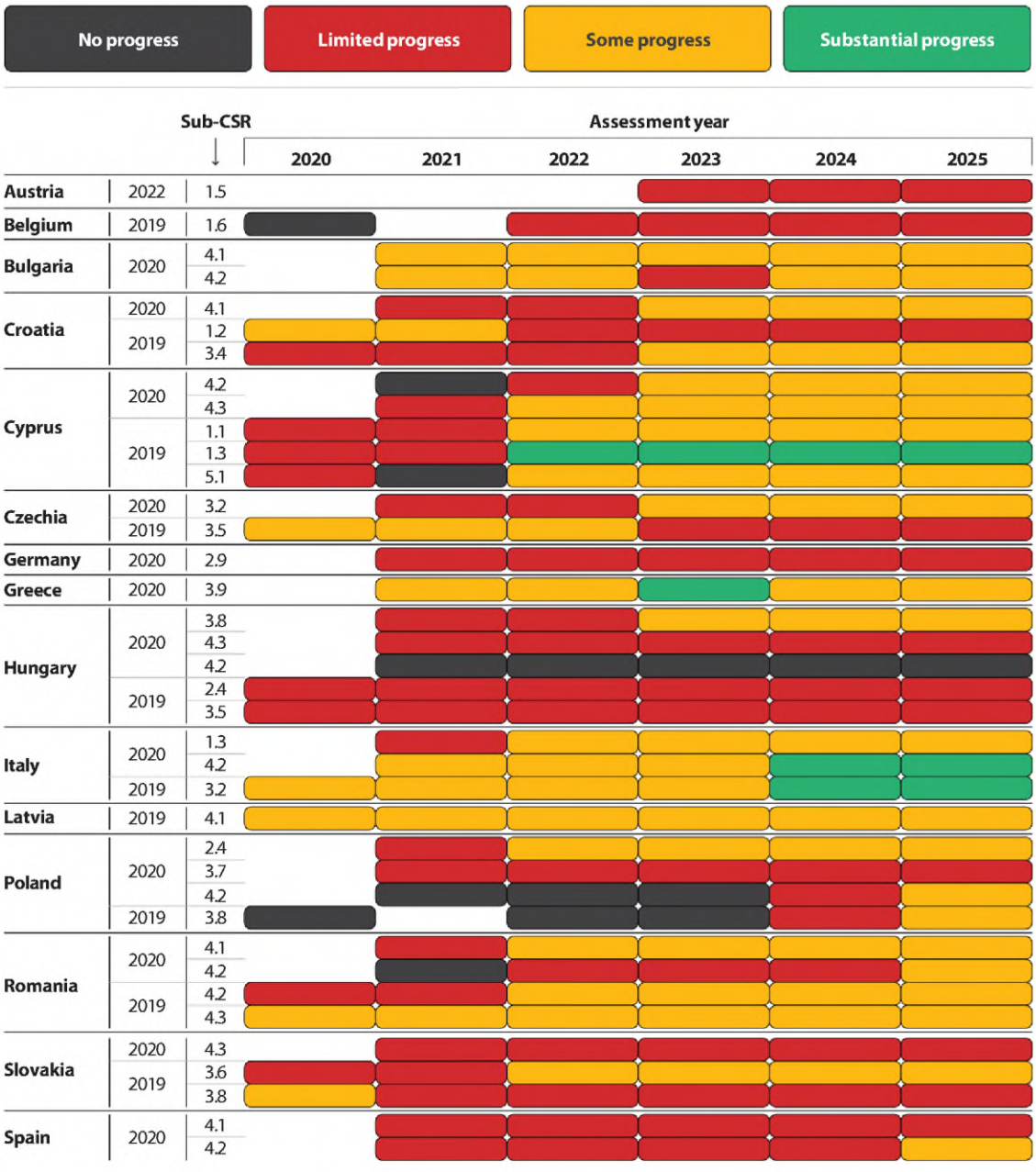
Intervention field	Output indicator	Result indicator	Main weakness
	• Number of organisations/administrations cooperating across borders; • Number of projects for innovation networks across borders; • Number of actions focused on cooperation and collaboration between public administrations; • Number of projects/activities; • Availability of the Common Communication Network (CCN)/CCN2.	• Number of organisations/administrations cooperating across borders; • Number of participations in joint actions/projects across borders;	Result indicators point to number of participations and not measuring quality, timeliness or appropriateness of joint actions
Member States cooperation and networks (#142)	• Number of participations in joint actions across borders; • Number of strategies and action plans jointly developed; • Number of pilot actions developed jointly and implemented in projects; • Number of participations in joint training schemes;	• Number of joint strategies and action plans taken up by organisations; • Number of completions joint training schemes; • Number of legal or administrative obstacles across borders alleviated or resolved;	The intervention field is defined too broadly, without sufficient specification of the scope and type of support. This limits the ability to meaningfully aggregate and compare outputs and results at EU level, and weakens the assessment of effectiveness and performance.

Intervention field	Output indicator	Result indicator	Main weakness
	• Number of joint administrative or legal agreements signed; • Number of organisations/administrations cooperating across borders; • Number of projects for innovation networks across borders; • Number of projects supporting cooperation across borders to develop urban – rural linkages; • Number of actions focused on cooperation and collaboration between public administrations.	• Number of people covered by joint administrative or legal agreements signed; • Number of organisations/administrations cooperating across borders; • Number of participations in joint actions/projects across borders; • Number of solutions taken up or up scaled by organisations;	
Digitalisation of public administration and public services (excluding justice, health, transport, energy and water sectors) (#143)	• Number of ICT solutions supported; • Number of public institutions supported to develop digital services, products and processes.	• Share of digital public services provided using European suppliers; • Users of new and upgraded digital public services, products and processes;	The set output indicators count production and support, not use or digital transformation. They also don't give any indication as to whether the solutions are operational, secure, based on needs or user-friendly. The metric of number of users does not entail causality, nor has the comparison to the baseline or user experience dimension.

Intervention field	Output indicator	Result indicator	Main weakness
European official statistics (#144)	• European statistics disseminated according to the yearly release calendar.	• Statistical coverage; • User satisfaction with data and services provided by Eurostat.	The timely dissemination, while a crucial component, does not give insight on accuracy, usability, accessibility, reliability or comparability of statistical data. It also does not reflect on modern statistical systems in terms or usage of APIs, or real-time data.

Source: ECA, based on Commission data.

Annex VIII – Progress in the implementation of sub-CSRs in public administration according to the Commission's assessment



Source: ECA, based on Commission data.

Annex IX – TSI projects linked to the implementation of the RRPs (2021 to 2025, per member state)

Member state	Number of RRP-linked projects for TSI 2021-2025	Sum of Project total amount (€)
Multi-country	4	4 952 075
Belgium	5	2 355 000
Bulgaria	4	1 800 000
Croatia	17	11 052 267
Cyprus	11	3 490 000
Czechia	7	2 461 231
Denmark	1	600 000
Estonia	6	3 680 000
Finland	1	500 000
France	3	1 750 000
Germany	1	300 000
Greece	14	8 462 359
Hungary	2	815 000
Ireland	2	591 170
Italy	7	4 465 000
Latvia	5	2 284 900
Lithuania	2	750 000
Malta	4	2 000 000
Netherlands	1	350 000
Poland	5	2 250 000
Portugal	7	3 931 200
Romania	10	7 595 000
Slovakia	12	7 607 271
Slovenia	5	2 678 880
Spain	6	2 946 000
Grand Total	**142**	**79 667 353**

Source: ECA, based on Commission data. TSI project's RRP link may be reassessed during project implementation.

Abbreviations

Abbreviation	Definition/Explanation
CID	Council implementing decision
CSR	Country-specific recommendation
DG ECFIN	Directorate-General for Economic and Financial Affairs
MFF	Multiannual Financial Framework
NGEU	Next Generation EU
NRPPs	National and regional partnership plans
OECD	Organisation for Economic Co-operation and Development
RRF	Recovery and Resilience Facility
RRPs	Recovery and Resilience Plans
Sub-CSR	Part of a country-specific recommendation
SWD	Staff working document
TFEU	Treaty on the Functioning of the European Union

Glossary

Term	Definition/Explanation
Administrative capacity	Ability of a government or organisation to implement policies, manage resources and deliver services effectively.
Building stock	All buildings in a given geographical area.
Council Implementing Decision	Document by which, based on an assessment from the Commission, the Council approves a member state's recovery and resilience plan.
Common indicator	Measurable variable providing information on the progress of the implementation of the recovery and resilience plans towards common objectives and the overall performance of the RRF.
Country-specific recommendation	Annual guidance which the Commission issues, as part of the European Semester, to individual member states on their macroeconomic, budgetary and structural policies.
European Semester	Annual cycle which provides a framework for coordinating the economic policies of EU member states and monitoring progress.
Financial Regulation	The rules governing how the EU budget is set and used, and the associated processes such as internal control, reporting, audit and discharge.
Impact	The wider long-term consequences of a completed project or programme, such as socio-economic benefits for the population as a whole.
Indicator	Information used to measure or assess an aspect of performance.
Investment	Expenditure on an activity, project or other action within the scope of the RRF Regulation that is expected to bring beneficial results to society, the economy or the environment.
Milestone	Qualitative measure of a member state's progress completing a reform or investment in its recovery and resilience plan.
Multiannual financial framework	The EU's spending plan setting priorities (based on policy objectives) and ceilings, under six main headings, generally for seven years. It provides the structure within which annual EU budgets are set, limiting spending for each category of expenditure. The current MFF covers 2021-2027.
National and regional partnership plan	Document setting out a member state's intended reforms, investments and other measures under the 2028-2034 multiannual financial framework. Designed and implemented in close cooperation with the Commission and regional authorities, it covers numerous, previously separate policy areas and addresses national and regional needs and challenges, including those identified in country-specific recommendations.
National recovery and resilience plan	Document setting out a member state's intended reforms and investments under the Recovery and Resilience Facility.
Output indicator	Measurable variable providing information for assessing a project's products or achievements.
Performance	A measure of how well an EU-funded action, project or programme has met its objectives and provides value for money.

Recovery and Resilience Facility	The EU's financial support mechanism to mitigate the economic and social impact of the COVID-19 pandemic and stimulate recovery, while promoting green and digital transformation.
Result indicator	Measurable variable providing information for assessing the immediate effects of supported projects on the targeted population.
Staff working document	A non-binding Commission document produced for discussion, either internally or outside the institution.
Structural Reform	Overhaul of public-sector policies, regulations and institutional frameworks to boost economic growth and competitiveness and maximise the achievement of policy objectives.
Sub-CSR	Individual component, covering one or more policy areas, into which a country-specific recommendation is divided.
Tagging	Non-binding assignment, by the Commission and a member state, of RRF measures to one or more sub-CSRs or RRF policy areas
Target	Quantitative measure of a member state's progress completing a reform or investment in its recovery and resilience plan.

Commission's replies

https://www.eca.europa.eu/en/publications/SR-2026-29

Timeline

https://www.eca.europa.eu/en/publications/SR-2026-29

Audit team

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This performance audit was carried out by Audit Chamber IV – Regulation of markets and competitive economy, headed by ECA Member Petri Sarvamaa. The audit was led by ECA Member Ivana Maletić, supported by Ana Jurak and Sandra Diering, Head of Private Office; Kamila Lepkowska, Principal Manager; Myles Hourican, Head of Task; Valentina-Adriana Visan, deputy Head of Task; Christos Poulis, Dana Christina Mohamed, Gonçalo Pombeiro and Maria Fernandez Iriarte, Auditors. Alexandra-Elena Mazilu provided graphical support and Irene Lopez Arranz provided secretarial support.



From left to right: Sandra Diering, Myles Hourican, Valentina-Adriana Visan, Ivana Maletić, Gonçalo Pombeiro and Kamila Lepkowska.

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The Recovery and Resilience Facility (RRF) was established in February 2021 in response to the COVID-19 pandemic. We audited whether RRF measures strengthened public administrations and addressed the challenges identified in the country-specific recommendations (CSRs). We found that the measures only partly addressed these challenges, focusing mainly on digitalisation rather than structural reforms. Although the completed measures achieved their agreed outputs, only around one third showed significant results, and progress in implementing CSRs remained limited. Furthermore, the Technical Support Instrument had a limited impact in supporting the implementation of RRF reforms in the area of public administration. For the next MFF, we recommend clarifying requirements, assessing implementation risks and strengthening performance monitoring. We also recommend providing earlier, more targeted technical support and strengthening the related monitoring and evaluation.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.

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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 reforms[1] and the Special Report on RRF support for an improved business environment[2], 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 RRPs 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 policy[3].

The Commission welcomes the ECA's finding that reforms and investments in the RRPs 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 RRPs 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 tackle[5].

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

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[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 RRPs 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 States[7].

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 available [9]. 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 indicators[10]. 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 implementation[11]. The ECA, however, also acknowledges that 93% of sub-CSRs have achieved at least some or limited progress[12] and that the RRF contributed to the progress made in nearly half (48%) of the sub-CSRs that recorded some progress[13]. 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 assessed[14].

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 RRPs 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 RRF[15]. 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' RRPs and of Member States' public administration reforms more broadly, including in the sampled Member States. Direct TSI support for the RRPs 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 RRP-related reforms. In many cases TSI contributed to strengthening the capacity of public administrations in areas linked to the RRP reforms (indirect support), as well as in areas outside the scope of the RRPs. "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 RRPs effectively[16]. In this regard, the Commission considers that the practical arrangements of the TSI did allow for the instrument to directly support implementation of the RRPs. Nearly all Member States used the TSI to directly support RRP-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 RRPs. The Commission launched two dedicated calls under the TSI in 2021 and 2022 specifically to support projects dedicated to the implementation of RRPs.

The Commission acknowledges that the TSI cannot provide solutions to all national RRP 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 RRPs 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 Regulation[17].

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.