



Report on the EU Performance Regulation Information Session

Multiannual Financial Framework (MFF) Consultation

19 May 2026 online

Executive Summary

The European Commission, via the Policy Forum on Development, organised an information session on the proposed Performance Regulation under the next Multiannual Financial Framework (MFF). The session focused on the European Commission's efforts to establish a unified framework for financial reporting, performance measurement, and results tracking across the entire EU budget. Marlene Holzner, Head of Unit for LAs, CSOs and Foundations, at the Directorate General for International Partnerships (INTPA), opened the meeting; the presentation and discussion was led primarily by Jérôme Le Roy, Team Leader, EU policies and institutional reporting in INTPA's Planning, Budget, and Reporting unit, with input and responses from Julie Thauré-Lefresne, Policy Officer in the Performance Team in the Directorate General for Budget. The session aimed to explain the rationale behind the new performance framework, the simplification of tracking and reporting systems, through harmonised methodologies, and the transversal application of horizontal principles and policy objectives.

Participants raised a wide range of questions concerning the operational implications of the regulation. Key discussion points included the implementation of the "Do No Significant Harm" (DNSH) principle, the future of biodiversity tracking under a merged target for climate and environment, the role of OECD DAC reporting, gender mainstreaming methodology, and indicators.

I. Presentation Summary

Unified Performance Framework

The European Commission presented the proposed Performance Regulation as a unified framework for the application of horizontal principles, for budget tracking and for performance monitoring and reporting across the entire EU budget. The presentation outlined the main objectives of the proposal for a Performance Regulation. A key feature of the proposal is the replacement of fragmented monitoring and reporting frameworks with a single integrated system covering all EU budget programmes.

The proposed framework would harmonise more than 5,000 existing indicators into approximately 900 standardised indicators and introduce a common structure built around “intervention fields,” which will link financial allocations with output and results indicators. This system will allow for better tracking of progress towards EU’s priorities and objectives, for example on climate and environmental action. It will also cater a harmonised implementation of horizontal principles, such as Do no significant harm and gender equality.

Performance reporting will be consolidated under a single Annual Management and Performance Report (AMPR). An online portal, “the Single Gateway”, will centralise public access to financial and performance data by early 2028.

Climate and Environment, including Biodiversity

The proposed framework includes a single 35% climate and environmental spending target across the EU budget, and a 30% target for Global Europe. The merge of multiple environmental objectives into a single target is intended to improve feasibility and consistency in budget management. Biodiversity tracking will continue through dedicated intervention fields. The tracking approach provided under the Performance Regulation will enable the Commission to continue reporting on its Official Development Assistance to the Development Assistance Committee of the Organisation for Economic Co-operation and Development.

OECD DAC Reporting and Intervention Fields

The Commission confirmed that OECD DAC reporting will remain mandatory and central to external action reporting. Interoperability with the Performance framework will be ensured through a mapping of OECD DAC codes and intervention fields. This is intended to reduce double encoding and minimise reporting errors and comply with the Commission’s legal obligations.

Gender equality, Social and employment coverage

The presentation confirmed that gender equality will remain fully integrated into the new framework. The existing gender methodology currently used under external action serves as the main inspiration for the application of the principle on the entire EU budget.

Health, employment, and labour spendings will be covered by dedicated intervention fields, linked to relevant DAC sector codes.

Reporting and Evaluation

The new framework will replace multiple programme-specific annual reporting by a single performance reporting process through the Annual Management and Performance Report, and the Single Gateway portal, presenting regularly updated data notably on performance.

The Performance regulation also harmonises provisions on evaluations across all EU budget programmes:

- An implementation report will be published for each programme and activity no later than 4 years after the start of its implementation.
- A retrospective evaluation to assess the performance of each programme or activity will be carried out at the latest three years after the end of the programming period.

IT Systems and Transparency

The Commission presented the “Single Gateway” portal, which is planned to centralise calls for proposals and tenders, financial transparency data, and results and performance reporting.

The Commission acknowledged concerns regarding the complexity of current reporting systems such as OPSYS and confirmed that simplification and interoperability remain priorities.

II. Questions and Answers Session

DNSH and Public Consultation

Participants asked how the “Do No Significant Harm” (DNSH) guidance would be developed and whether civil society would be consulted. The Commission confirmed that work on the technical guidance is ongoing, the Performance regulation proposal includes provisions on proportionality to be ensured notably by taking into account the fact that the concerned activities take place in third countries. The proposal also specifies that the DNSH guidance should identify cases where the application of the principle may not be feasible or appropriate, such as crisis situations. A targeted public consultation is planned for summer 2026.

Intervention field selection and Reporting Methodology

Questions focused on how intervention fields would be selected and operationalised. DG INTPA explained that indicator selection will follow existing project design processes. The Commission also confirmed that SDG-related reporting obligations will continue to be supported through OECD DAC reporting. The Annual Management and Performance Report (AMPR) will integrate multiple reporting streams into a single annual reporting process linked to the EU budget cycle.

Employment, Health, and Gender spendings

Participants asked whether labour standards, health, and gender equality would remain visible within the simplified framework. The Commission clarified that employment and labour standards related expenditures are covered by dedicated intervention fields in Annex I of the Performance regulation proposal ; and that health is included under the Social policy area. It was also reminded that policy areas are merely organizational groupings and do not determine the importance of a topic. On gender, some intervention fields are systematically assigned “score 2” under the foreseen methodology. The future guidance on gender will clarify scoring methodologies and improve transparency regarding what qualifies as a significant gender contribution. The Commission also explained that the Performance Regulation complements rather than replaces the Gender Action Plan.

Climate and Environmental Targets

Environmental organisations raised concerns that merging environmental targets could reduce biodiversity visibility. The Commission responded that biodiversity tracking would continue through:

- Biodiversity-related intervention fields;
- Continued use of RIO markers for external action.

The merger of targets was partly motivated by the fact that a single target would improve focus and feasibility while preserving detailed tracking methodologies underneath.

External Action specificities

Questions were raised regarding whether external action would face restrictions in the use of intervention fields. The Commission clarified that external action may use all relevant intervention fields unless explicitly restricted.

DAC Reporting and Results Measurement

A participant noted that DAC reporting traditionally focuses on financial inputs rather than results, while Performance Framework is based on outputs and result indicators, and asked what was foreseen regarding less quantifiable results and impact assessment.

The Commission explained that the new framework introduces stronger output and results measurement. Assessing impacts will be carried out through evaluations, once implementation is advanced enough to draw meaningful lessons and observe tangible impacts on the ground.

The Commission may put in place additional elements for monitoring and reporting, including relevant indicators, for the purpose of measuring the impact of Union policies and actions more widely.

Conclusion and next steps

The Commission emphasized that the Single Gateway and the guidance documents on DNSH and gender equality are under development. A targeted Public consultation for the DNSH guidance is planned for Summer 2026.