

# ECA: Increased Error Rate in EU's 2022 Spending

Thomas Wahl

News

The EU's spending in 2022 from the budget amounted to €196 billion. This expenditure was marked by a significant increase in the level of error, and two thirds of the audited expenditure must be considered high-risk. This is one of the main findings in the European Court of Auditors' [\(ECA\) annual reports on the implementation of the EU budget](#) and on the activities of the European Development Funds (EDFs) for the 2022 financial year, which were presented at the beginning of October 2023. The reports represent the ECA's statement of assurance as to the reliability of the accounts and the legality and regularity of the transactions underlying them.

Although the auditors are satisfied with the EU's revenue accounts in 2022, they concluded that errors in the spending of the EU budget increased significantly from 3% in 2021 to 4.2% in 2022 (for the reports on the 2021 financial year → [eucrim 3/2022, 183-184](#)). The auditors issued an "adverse opinion" on the EU's spending in 2022 based on the widespread problems that exist.

Although the reports do not primarily aim to detect irregularities and fraud, the ECA's auditors identified 14 cases of suspected fraud. They reported these cases to OLAF, which has already opened two investigations. At the same time, six of these cases were reported to the European Public Prosecutor's Office (EPPO), which opened three investigations.

Expenditure under the Recovery and Resilience Facility (RRF), which is intended to alleviate the economic consequences of COVID-19 and which is the main component of the EU's €800 billion "NextGenerationEU" (NGEU) package, are still seen critically by the ECA (→ [news item of 7 December 2023/related link](#)). 11 of 13 grant payments made to EU Member States under the RRF in 2022 were adversely affected by regularity issues. Six payments were affected by material error. Problems include milestones and targets that have not been satisfactorily fulfilled or eligibility criteria that have not been complied with. The ECA therefore issued a "qualified opinion" on RRF expenditure (meaning that problems have been identified, but are not pervasive).

The debts incurred in conjunction with the NGEU instruments are also seen critically. The auditors noted that the related borrowing costs increased significantly in 2022; rising interest rates combined with high inflation rates have had significant budgetary implications. In addition, the EU's huge financial assistance to Ukraine has considerably increased the EU's total exposure to potential future obligations.

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