

ECA: Achievements of Recovery and Resilience Facility at Risk

Thomas Wahl



News

In a [special report on the Recovery and Resilience Facility \(RRF\)](#), the European Court of Auditors (ECA) warned that EU Member States might not be able to draw down or absorb the funds in time and complete their planned measures before the RRF expires in August 2026. As a result, the expected economic and social benefits might not be achieved.

The RRF is a novel method of financing EU Member States with EU money. It was designed to overcome the negative economic and social consequences following the COVID-19 pandemic and has a total of nearly €724 billion (in current prices). The spending is based on the achievement of milestones and targets based on national recovery and resilience plans by the Member States. These plans are evaluated and approved by the EU institutions (→ [eucrim 1/2021, 151](#)).

In its Special Report no. 13/2024, which was presented on 2 September 2024, the ECA assessed whether RRF funds had been disbursed as planned; the actions taken by the Member States and the European Commission have ensured that funds were absorbed as planned; and there are inherent risks with regards to absorption and completion of measures in the second half of the RRF's implementation.

The ECA found that the absorption of funds is progressing with delays. The key findings include the following:

- By the end of 2023, only €213 billion had been disbursed from the Commission to the Member States;
- Almost half of the RRF funds disbursed to 15 Member States had not yet reached final recipients, such as private businesses, public energy companies, and schools;
- Seven Member States had not received any funds for the satisfactory fulfillment of milestones and targets from the RRF by the end of 2023.

The reasons for the delays are manifold and vary among the Member States. The most common ones are changes in external circumstances (e.g. inflation or supply shortages), underestimation of the time needed to implement measures, uncertainties regarding specific RRF implementation rules (e.g. environmental rules), and insufficient administrative capacity in the Member States.

The ECA acknowledged that the Commission and Member States took actions to address the delays in 2023; however, it is too early to assess their positive impact. It is stressed that several challenges remain: A significant number of milestones and targets remain to be fulfilled and they may be more difficult to achieve. In addition, the shift from reforms to investments is likely to further increase the risk of delays. Lastly, the

AUTHOR

Thomas Wahl

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

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ECA criticised that there is no provision on whether funds can be recovered if measures are not completed even though milestones and targets are already fulfilled.

Against this background, the ECA makes recommendations to the Commission, *inter alia*:

- Providing Member States with additional guidance and support;
 - Monitoring and mitigating the risks of non-completion of measures and the financial consequences;
 - Strengthening the design of future similar instruments regarding absorption.
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