

# ECA Report for 2024 Financial Year: RRF Has Systemic Weaknesses

Thomas Wahl



**euclid**

European Law Forum: Prevention • Investigation • Prosecution

## News

On 9 October 2025, the European Court of Auditors (ECA) published its [annual reports for the 2024 financial year](#). The auditors concluded that the EU's accounts for 2024 give a true and fair view, and that revenue transactions were error-free. However, they note issues in connection with customs duties, which are at risk of either not being declared or being declared incorrectly by importers.

For the sixth consecutive year, the auditors issued an "adverse opinion" on EU budget expenditure: the estimated error rate is 3.6% (approximately €6 billion), which is a decrease of 2% compared to 2023. Once again, the error rate was primarily due to incorrect payments in EU cohesion policy expenditure (2024: 5.7%; 2023: 9.3%). Ineligible projects and costs and failures to comply with public procurement rules continue to be the most common errors.

The auditors also issued a "qualified opinion" on expenditure under the Recovery and Resilience Facility (RRF). The ECA found that of the 28 grant payments paid out to Member States under the RRF in 2024, which had a total value of €59.9 billion, six payments did not comply with the applicable rules and conditions. The ECA repeated its criticism that the RRF regime has design weaknesses in milestones and targets, and there are persistent problems with the reliability of information that Member States included in their management declarations. The auditors emphasised that RRF expenditure models (achievement of pre-defined "milestones" or "targets") should only be used in future if it is ensured that responsibilities are clear, that funding is directly linked to measurable results and that payments can be traced back to actual costs.

The ECA also points to the growing risks posed by rising debt. Appropriate repayment schedules should be implemented in order to safeguard sustainability of future EU budgets and not to restrict the financial scope of EU action and programmes. Looking at the next multiannual financial framework from 2028 onwards, the ECA calls for greater emphasis to be placed on performance measurement, transparency and accountability.

### AUTHOR

**Thomas Wahl**

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

---

Published in  
2025, Vol. 20(3) euclid  
ISSN: 1862-6947  
<https://euclid.eu>

---



---

## About euclid

euclid is the leading journal which regularly informs about current developments in European criminal and "criminative" law.

All news items are freely accessible at: <https://euclid.eu/news/>

Stay informed by emailing to [euclid-subscribe@csl.mpg.de](mailto:euclid-subscribe@csl.mpg.de) to receive alerts for new releases of issues.

The project is co-financed by the [Union Anti-Fraud Programme \(UAFP\)](#), managed by the [European Anti-Fraud Office \(OLAF\)](#).



Co-funded by  
the European Union