

ECA Summarises its Criticism of Recovery and Resilience Facility

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News

In its [review](#) "Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF", issued on 6 May 2025, the European Court of Auditors (ECA) takes another critical look at the Recovery and Resilience Facility (RRF). The RRF is the EU's flagship financial instrument to overcome the impact of the COVID-19 pandemic. Its initial budget was €724 billion, but EU countries signed up for €650 billion (€359 billion in grants and €291 billion in loans). RRF debt must be repaid by 2058 by both the Commission (for grants) and Member States (for loans). The RRF ends in August 2026 (→ [separate eu crim news](#)).

ECA's review summarises its audits related to the RRF's design, control framework and implementation, which were published up until April 2025. For respective ECA reports summarised in eu crim, see *inter alia* → [eu crim 1/2025, 23](#); [eu crim 2/2024, 110](#); [eu crim 3/2023, 252](#); [eu crim 1/2023, 25-26](#).

The auditors reiterate their criticism that the RRF suffers from several weaknesses in terms of performance, accountability and transparency. Although the RRF has played a crucial role in the EU's post-pandemic recovery, information on results is scarce, and there is no information on actual costs. As a result, it is not clear what citizens actually get for their money. EU policy makers must draw lessons from ECA's audits on the RRF when they discuss the future EU budget, in particular if the financing will be based on performance not linked to costs.

The criticism mainly concerns the following issues:

- The RRF is actually not a performance-based instrument as it focuses on implementation progress rather than performance. This finding is *inter alia* corroborated by the fact that RRF-funded measures sometimes lack clarity and do not always cover implementation stages, including completion, and common indicators are not well aligned with the EU objectives in the relevant policy areas (e.g. the green and digital transitions). In addition, value for money, i.e. the efficiency of spending, cannot be assessed because the Commission does not collect data on actual costs.
- The RRF covers objectives in a wide range of policy areas, which increases the risk of overlaps with other EU instruments and of lack of focus.
- Even though the Recovery and Resilience Scoreboard is user-friendly, it is affected by data quality issues and lack of transparency in certain aspects.
- There is no sufficient assurance that control systems adequately protect the EU's financial interests. The RRF system is prone to error because there are ambiguities in the legal framework and milestones/targets are often vaguely defined.

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- The Commission mainly relies on Member States to detect and correct serious irregularities and to ensure compliance with EU and national rules, but their systems do have weaknesses.
- Another weak point is that the Commission cannot make corrections for individual breaches of public procurement rules except in cases of serious irregularities.
- The EU's financial interests are highly affected, given that the RRF Regulation does not provide the possibility of recovering funds in cases EU funds have not been spent in line with EU or national rules or where measures have not been completed. Furthermore, the term "final recipient" is not always used consistently and the disbursement of funds to Member States does not mean that they have reached the final recipients and the real economy.

Lastly, the auditors raise concerns over the repayments of the RRF funds which were almost entirely borrowed from the market; the current RRF model lacked sufficient foresight as repayments will put pressure on the future multiannual financial frameworks. If the RRF model is repeated in future, EU policy makers must pay attention that interest-related risks in particular are sufficiently mitigated and a plan for repaying loans is set out in advance, identifying where this money will come from.

The ECA's review is an important document that feeds into the discussion on the next, post-2027 EU budget for which the Commission voiced plans to take up the RRF model in certain aspects. The review lists ECA's reports and opinions related to the RRF which were published up until April 2025 in an annex. These documents are also made available at the [ECA's website dedicated to "NextGenerationEU"](#).

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