

ECA Unsatisfied with Transparency and Traceability in RRF

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News

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The European Court of Auditors (ECA) has published several critical opinions and reports on the design, control framework, and implementation of the EU's Recovery and Resilience Facility (RRF) - the EU's flagship fund designed to contribute to the EU's economic recovery from the corona pandemic and to stimulate investment and reform. Under the RRF, EU Member States receive funding upon the successful completion of pre-agreed milestones and targets, which correspond to different stages in the roll-out of reforms and investments. The ECA's statements on the RRF are compiled under a [dedicated website](#). For the recent report on the RRF scheme to tackle fraud →related link.

In its [Special Report 14/2026](#), published on 6 May 2026, the ECA is now taking a closer look on whether the traceability of RRF funding and the transparency in the use of funding have sufficiently been ensured by the Commission and the Member States. ECA's audit findings are based on interviews with the Commission, audit visits to ten Member States (Austria, Bulgaria, Estonia, France, Germany, Latvia, Malta, the Netherlands, Romania, and Spain), a survey of all Member States, and desk research. The ECA's [main findings](#) are:

- The regulatory framework includes specific requirements for the traceability of funds and the Member States generally comply with these. However, not all countries systematically collect the required data; in some cases, countries only collect the data upon request. This results in delays and jeopardises accountability and analysis.
- A major concern is that the Commission does not collect data on actual amounts paid for individual RRF measures, even when Member States possess such data. This lack of information undermines the Commission's ability to assess the efficiency with which Member States have used the RRF funds. Moreover, Member States do not systematically use actual costs to update estimates, which leads to flaws in the reallocation of savings and in assessing whether EU funding is reasonably close to actual costs.
- Regarding transparency, the ECA acknowledges that the Commission and the Member States publish information in line with RRF rules, and provide adequate transparency regarding the achievement of milestones and targets. However, the ECA identifies shortcomings in that this information is insufficient in respect of final recipients, actual costs and results. Furthermore, the list of the 100 largest final recipients fails to properly capture the overall use of the money.

The ECA calls on the negotiators of the next multiannual financial framework, which is inspired by the RRF spending model of "financing not linked to costs", to take the findings on traceability and transparency into account. It recommends that the future framework includes provisions to ensure the comprehensive, sys-



tematic, and timely collection and publication of information on the use of EU funds. In addition, Member States should be required to systematically collect and report to the Commission actual cost data for the purposes of managing the funds, ensuring the efficient distribution of resources during implementation, and *ex post* assessment of efficiency.

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