



2026/2079(DEC)

21.10.2026

DRAFT OPINION

of the Committee on Foreign Affairs

for the Committee on Budgetary Control

on 2025 discharge: General budget of the EU - Commission
(2026/2079(DEC))

Rapporteur for opinion: Hilde Vautmans

PA_NonLegDec

OPINION

The Committee on Foreign Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following into its motion for a resolution:

1. Notes that the current audit year is marked by continued geopolitical instability and global challenges; recalls that by the end of 2025 the EU and its Member States had mobilised over €192.1 billion for Ukraine since Russia's war of aggression began; welcomes the continued implementation of the Ukraine Facility, the full disbursement in 2025 of the Macro-Financial Assistance loan under the Ukraine Loan Cooperation Mechanism and the political agreement on further long-term support under the Ukraine Support Loan; stresses the need to maintain effective EU support for Ukraine while ensuring sound financial management of Union funds;
2. Underlines the essential role of the EU's external policies under heading 6 in upholding and promoting EU values, democracy, security and stability; emphasises the need for reinforced rule of law conditionality in pre-accession assistance; welcomes the operationalisation in 2025 of the Reform and Growth Facility for the Western Balkans and the establishment of the Reform and Growth Facility for Moldova; stresses that EU assistance must remain linked to progress on democracy, the rule of law and good governance;
3. Welcomes the decrease in the estimated level of error under heading 6 to 2.5 % in 2025, while noting that eligibility and procurement-related errors continue to affect the implementation of external action programmes; calls for the prompt implementation of the ECA's recommendations.

ANNEX: DECLARATION OF INPUT

The rapporteur for opinion declares under her exclusive responsibility that she did not include in her opinion input from interest representatives falling within the scope of the Interinstitutional Agreement on a mandatory transparency register¹, or from representatives of public authorities of third countries, including their diplomatic missions and embassies, to be listed in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

¹ Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register (OJ L 207, 11.6.2021, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2021/611/oj).