

**Question for written answer E-003011/2024/rev.1
to the Commission**
Rule 144
Julien Sanchez (PfE)

Subject: Request for financial transparency and a simulation incorporating off-budget appropriations into the 2025 EU budget

The European Court of Auditors' annual report on the EU budget for the 2023 financial year highlights the transparency-related challenges in the EU's financial landscape. This landscape is made up of many instruments with different governance arrangements and funding sources. The court notes that although there were valid reasons for creating the instruments assessed, the good practice of providing evidence that they were designed in the most suitable manner has in most cases not been followed.

The report states that 'the EU has introduced integrated reporting, but not all instruments are covered'¹. The court cannot audit certain instruments outside the EU budget. For a number of these, 'there is a gap in the audit of their performance and no European Parliament oversight'. The court recommends '[compiling] and [publishing] information on the EU's overall financial landscape'.

Has the Commission carried out a simulation incorporating these off-budget instruments into the 2025 EU budget, so as to improve the quality of information and ensure that the principle of representative democracy enshrined in the Treaty on European Union is upheld? If so, does it plan to release this simulation to the public? If not, why not?

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¹ https://www.eca.europa.eu/Lists/ECADocuments/SR23_05/SR_EU-financial-landscape_EN.pdf