

**Question for written answer E-001830/2026
to the Commission**

Rule 144

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Subject: NextGenerationEU funds in Spain

The Spanish Court of Auditors approved its audit report on the 2024 General State Account, which states that the Government allocated resources from the Recovery and Resilience Facility, NextGenerationEU, to cover current expenditure. It authorised budgetary amendments amounting to EUR 2 389 million to provide additional appropriations for pension items.

The Recovery and Resilience Facility Regulation explicitly prohibits the use of these resources to cover Member States' current expenditure.

For this reason, Members of the Plenary of the Spanish Court of Auditors had to issue a dissenting opinion owing to their refusal to approve this report and thus validate this flagrant breach of the Regulation on these European funds.

In view of the above, can the Commission answer the following:

1. Is the Commission aware of the Spanish Government's use of the Recovery and Resilience Facility to cover current government expenditure? What does it intend to do to address this serious breach of the Regulation?
2. What is the Commission's view of the fact that the Spanish Government is using NextGenerationEU recovery funds to cover the shortfall in budgetary appropriations for pensions, thereby attempting to remedy the shortfall in the General State Budget, which has been carried over since 2023?

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