

**Question for written answer E-003459/2026/rev.1
to the Commission**
Rule 144
Arkadiusz Mularczyk (ECR)

Subject: Alleged irregularities concerning the use of Recovery and Resilience Facility (RRF) funds in Poland

Mariusz Haładyj, President of the Supreme Audit Office (NIK), stated in an interview with WNP.pl in March 2026 that approximately 90 % of the RRF funds had been used primarily to manage the liquidity of the public finance sector, rather than for direct investment. This was reportedly due to delays in project implementation and pre-financing, including by the Polish Development Fund (PFR). At the same time, the Polish Government reported that 96.5 % of allocations¹ had already been committed.

The NextGenerationEU/RRF instrument was intended to support post-COVID-19 recovery, investments and reforms aimed at increasing resilience, not to plug gaps in the budget. The Ministry of Development Funds and Regional Policy claims that every zloty is being used to finance RRF projects. However, there is a divergence between the programme's aims and the practice of liquidity management.

In light of the above:

1. Is the Commission monitoring whether RRF funds in Poland are being allocated in accordance with the Instrument's approved plan and objectives, rather than being used on a temporary basis for budget liquidity management?
2. What control mechanisms and potential corrective measures does the Commission apply in the event of significant investment delays and a predominance of pre-financing settlements?
3. Does the Commission plan to carry out an independent review of the Polish RRF's compliance with the principle of additionality and the earmarking of funds for post-COVID-19 recovery?

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¹ <https://www.wnp.pl/rynki/90-proc-srodkow-z-kpo-nie-poszlo-na-inwestycje-nik-sprawdzil-co-sie-stalo,1076630.html>.