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Answer given by Mr Serafin
on behalf of the European Commission
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The two European Court of Auditors' (ECA) special reports had different scopes: the 2018 report focused on non-governmental organisations (NGOs) in external action, while the 2025 report focused on NGOs in internal policies. The Commission refers to its replies to the 2018 ECA Special Report¹. The Commission accepted three out of four ECA's recommendations and, in 2021, ECA assessed that those recommendations were fully and timely implemented². The Commission did not accept one of the four recommendations and justified why its funding to NGOs was sufficiently transparent, especially given that the regulatory framework at the time did not provide for an accepted definition of NGOs at an international or European level. As acknowledged by ECA³, the co-legislators only agreed on the introduction of a definition of an NGO in the Financial Regulation in September 2024, while the audit scope covered 'funding for EU internal policies for the 2021-2023 period'⁴.

In the light of ECA's 2025 recommendations, the Commission will explore whether this recent definition of an NGO should and could be further clarified. Such clarification should not increase administrative burden for NGOs, nor should it limit access to EU funds, considering that, as acknowledged by the 2025 ECA report, only six Member States have such a definition in their national legislation. Besides, any additional clarification should be proportionate, given there is no indication that the NGO status poses a higher risk for the EU budget, compared to other types of entities. This is particularly relevant since the NGO status is generally not a prerequisite for receiving EU funding. More detailed explanations may be found in the Commission replies to the ECA's Special Report 11/2025.

¹ https://www.eca.europa.eu/Lists/ECADocuments/SR18_35/SR_NGO_FUNDING_EN.pdf, pp. 38-48.

² https://www.eca.europa.eu/lists/ecadocuments/annualreport-performance-2021/annualreport-performance-2021_en.pdf, p. 122.

³ https://www.eca.europa.eu/lists/ecadocuments/annualreport-performance-2021/annualreport-performance-2021_en.pdf, p. 162 and https://www.eca.europa.eu/ECAPublications/SR-2025-11/SR-2025-11_EN.pdf, paragraph 5.

⁴ https://www.eca.europa.eu/ECAPublications/SR-2025-11/SR-2025-11_EN.pdf, annex 1, paragraph 14.