

EN
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Answer given by Mr Dombrovskis
on behalf of the European Commission
(27.7.2026)

The Commission is aware of the observations made by the Spanish Court of Auditors in its report, particularly the Court's finding that the legal grounds for certain internal budgetary transfers 'should have been more thoroughly justified'.

These observations do not call into question the lawfulness of the use of the Recovery and Resilience Fund under EU law. Rather, they pertain to procedural requirements under Spanish budgetary law, which are a matter of national accountability.

Under the Recovery and Resilience Facility (RRF) Regulation¹, Member States receive EU funds following the achievement of milestones and targets, which reflect progress in implementing eligible reforms and investments, in line with requirements laid down in Council implementing decisions.

In the Spanish Recovery and Resilience Plan there are no milestones or targets linked to pension expenditures, as these are ineligible under the RRF.

Additionally, the RRF framework ensures the protection of the financial interests of the EU through strict checks. In this regard, every payment request has been thoroughly and transparently assessed before any related disbursement, thereby always safeguarding the financial interests.

¹ <https://eur-lex.europa.eu/eli/reg/2021/241/oj/eng>.