

(English version)

**Question for written answer E-001831/26
to the Commission**

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(5 May 2026)

Subject: NextGenerationEU funds in Spain

Members of the Plenary of the Spanish Court of Auditors have issued a dissenting opinion owing to their refusal to approve the audit report on the 2024 General State Account, as it states that the Government allocated resources from the Recovery and Resilience Facility to cover expenditure on pensions, i.e. current expenditure.

In recent years, the Spanish Government has been engaged in a process aimed at taking control of independent bodies that should evaluate and oversee its work, such as the Bank of Spain, the Court of Auditors, the Independent Authority for Fiscal Responsibility (Airef) and the National Statistical Institute.

1. What view does the Commission take of the fact that Members of the Plenary of the Spanish Court of Auditors have issued a dissenting opinion to avoid validating the approval of the use of European funds from the Recovery and Resilience Facility to cover current expenditure by the government, as expressly prohibited by the regulation?
2. Does the Commission take the view that these dissenting opinions once again demonstrate how these bodies have lost their independence and are under the control of the government, leading them to approve the blatant failure to comply with European regulations?

Submitted: 5.5.2026

Answer given by Mr Dombrovskis on behalf of the European Commission
(16 September 2026)

The Commission is aware of the observations made by the Spanish Court of Auditors in this report, particularly their finding that the legal grounds for certain internal budgetary transfers ‘should have been more thoroughly justified’ ⁽¹⁾.

These observations do not call into question the lawful use of Recovery and Resilience Facility (RRF) under EU law. Rather, they pertain to procedural requirements under Spanish budgetary law, which are a matter of domestic accountability.

Under the RRF Regulation ⁽²⁾, Member States receive EU funds following the achievement of milestones and targets, which reflect progress in carrying out eligible reforms and investments, in line with requirements laid down in Council implementing decisions and in accordance with Article 24(3) of Regulation (EU) 2021/24 ⁽³⁾, so as to safeguard the financial interests.

In the Spanish Recovery and Resilience Plan ⁽⁴⁾ there is no milestone or target related to pension expenditures, since those are ineligible under the RRF.

⁽¹⁾ <https://tcu.es/export/sites/portal/repositorio2/DECLARACION-CUENTA-GENERAL-DEL-ESTADO/2026/I1677.pdf>.

⁽²⁾ <https://eur-lex.europa.eu/eli/reg/2021/241/oj>.

⁽³⁾ Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.2.2021, p. 17, ELI:<http://data.europa.eu/eli/reg/2021/241/oj>).

⁽⁴⁾ https://reforms-investments.ec.europa.eu/document/download/595919f7-77b5-4ecd-b77a-403adcf293d4_en?filename=st09518.en26.pdf.