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Answer given by Mr Dombrovskis
on behalf of the European Commission
(3.7.2026)

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 the 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, 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.

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

Additionally, the Recovery and Resilience framework ensures the protection of the financial interest of the EU through strict checks. In this regard, every milestone and target included in a payment request has been thoroughly assessed before the related disbursement, in accordance with Article 24(3) of Regulation (EU) 2021/24.

¹ <https://tcu.es/export/sites/portal/repositorio2/DECLARACION-CUENTA-GENERAL-DEL-ESTADO/2026/11677.pdf>, page 39.