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E-001965/26

Answer given by Mr Dombrovskis
on behalf of the European Commission
(3.9.2026)

The Commission is aware of the Spanish Court of Auditors' observations that the legal basis for certain internal budget transfers 'should have been more thoroughly justified'¹. These do not call into question the lawful use of Recovery and Resilience Facility (RRF) funds under EU law but rather concern procedural requirements under Spanish budgetary law.

While Spain's Recovery and Resilience Plan supported the set up and reform of the national minimum income scheme 'Ingreso Mínimo Vital' via Reform 5 (C22.R5)², its management and implementation fall under the responsibility of the Member State, which fiscal aggregates must still comply with the EU's economic governance framework.

Furthermore, under Article 22 of the RRF Regulation³, the Commission may apply corrective measures where fraud, corruption or conflicts of interest in the implementation of the RRF are not corrected by the Member State. Based on current information, these situations do not concur in the instances highlighted by the Honourable Member.

Under Commission Implementing Decision (EU) 2025/2323⁴, Spain was identified as a Member State under migratory pressure for the first annual cycle of the permanent solidarity mechanism under the Asylum and Migration Management Regulation⁵. This will give it access to the 2026 Solidarity Pool, upon application of the Pact on Migration and Asylum under Council Implementing Decision (EU) 2025/2642⁶. This is unrelated to Spain's extraordinary regularisation process.

Council Regulation (EU) 2025/1106⁷ establishing the Security Action for Europe Regulation sets conditions for support to defence industry investments and does not link eligibility to NATO spending targets. Loan agreements, signed after each Council Implementing Decision, include required control and audit provisions under Article 223(4) of the Financial Regulation.

¹ <https://tcu.es/export/sites/porta1/repositorio2/DECLARACION-CUENTA-GENERAL-DEL-ESTADO/2026/11677.pdf>.

² Which included MT 318 - Entry into force of Royal Decree Law 20/2020 of 29 May approving the minimum vital income, MT 319 - Publication of the 'Plan to reorganise and simplify the system of non-contributory financial benefits of the General State Administration' and MT 320a - Entry into force of the legal act on the Minimum Vital Income (IMV) https://reforms-investments.ec.europa.eu/document/download/ca74b4eb-fa62-4b62-ae39-0a4a4291dbf7_en?filename=COM_2026_435_1_EN_annexe_proposition_cp_part1_v3.pdf.

³ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0241>.

⁴ https://eur-lex.europa.eu/eli/dec_impl/2025/2323/oj/eng.

⁵ https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401351.

⁶ https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202502642.

⁷ https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202501106.