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#### **OUTCOME OF PROCEEDINGS**

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From:	General Secretariat of the Council
To:	Delegations
Subject:	European Court of Auditors' Special Reports on RRF: No. 09/2025, 10/2025 and 13/2025 - Council conclusions (12.06.2025)

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Delegations will find in attached the Council conclusions on "European Court of Auditors' Special Reports on RRF: No. 09/2025, 10/2025 and 13/2025" adopted by the Council meeting held on 12 June 2025.

## **Council conclusions on the European Court of Auditors' special reports**

**No 09/2025 "Systems for ensuring compliance of RRF spending  
with public procurement and state aid rules – Improving but still insufficient",**

**No 10/2025 "Labour market reforms in the national recovery and resilience plans  
– Some results, but not sufficient to address structural challenges", and**

**No 13/2025 "RRF support to member states' digital transition  
– A missed opportunity for strategic focus in addressing digital needs"**

THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the publication of special reports No. 09/2025, 10/2025 and 13/2025 by the European Court of Auditors (hereafter referred to as 'the Court'). RECALLS that the Treaties confer on the Court the examination of the accounts of all revenue and expenditure of the Union and HIGHLIGHTS the role of the Court in the protection of the financial interests of the Union.
2. NOTES that the Court's audit corresponding to special report No 09/2025 assessed the RRF controls systems both at the Commission and in the Member States and whether they provide sufficient assurance on compliance with public procurement and state aid rules.
3. NOTES that the Court's audit corresponding to special report No 10/2025 assessed whether the RRF-funded labour market reforms were implemented as planned and contributed effectively to addressing Member States' labour market challenges identified in the country-specific recommendations.

4. NOTES that the Court's audit corresponding to special report No 13/2025 assessed whether the digital measures included in the national plans address the main digital needs that were previously identified and make an effective contribution to the digital transition.
5. ACKNOWLEDGES the Commission's replies to the findings and recommendations of the Court and RECALLS that, in line with the RRF Regulation, Member States are expected to address either all or a significant subset of the Country-Specific Recommendations (CSRs), without being required to target particular CSR policy areas.
6. ACKNOWLEDGES the Commission's acceptance of the Court's recommendations to improve the assessment of RRF measures' contribution to addressing Country-Specific Recommendations and to strengthen assurance on public procurement and State aid compliance, as well as its commitments to enhance reporting, update guidance for Member State controls and audits, and increase transparency through its Annual Report. CALLS on the Commission to do so without increasing already significant administrative burden related to the RRF implementation within Member States.
7. UNDERLINES that Member States hold primary responsibility under the RRF for addressing breaches in public procurement and that the RRF Regulation explicitly allows them to rely on existing national control systems; RECOGNISES, accordingly, that the use of varying national control systems is fully anticipated given the RRF's legal context and the character of the instrument.
8. OBSERVES, that although the RRF Regulation requires Member States to allocate at least 20% of their recovery and resilience plans to measures supporting the digital transition, the reforms and investments proposed by Member States have surpassed this threshold, reaching approximately 26%.
9. TAKES NOTE of the findings and recommendations of the Court in those special reports and INVITES the Commission to continue to draw lessons from the implementation of the performance-based nature of this instrument. CONSIDERS that some of these recommendations go beyond the provisions of the RRF Regulation.

10. IS OF THE OPINION, however, that the findings and recommendations should not prejudice future discussions on the next Multiannual Financial Framework and EMPHASIZES - also with a view to the future - the importance of the institutions to have a common understanding of the legal framework.
  11. NOTES the importance of ensuring the timely implementation of Member States' national RRP in line with the existing legal framework.
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