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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the follow-up to the discharge for the 2023 financial year

REPORT ON THE FOLLOW-UP TO THE REQUESTS MADE BY THE EUROPEAN PARLIAMENT IN ITS DISCHARGE RESOLUTIONS AND THE COUNCIL IN ITS DISCHARGE RECOMMENDATION FOR THE FINANCIAL YEAR 2023

Contents

1. Introduction

In 2023, against the backdrop of Russia's war of aggression against Ukraine, the energy crisis, natural disasters and economic turmoil, the EU budget remained a source of stability, resilience, and strategic investments for the benefit of the European public, farmers, researchers, businesses and regions across Europe and beyond.

On 7 May 2025, taking account of a recommendation from the Council, the European Parliament decided to **grant discharge to the Commission for its implementation of the EU budget in 2023**. The Council recommendations and the European Parliament's resolution contain more general requests and specific recommendations to the Commission regarding the implementation of the EU budget.

This report on the follow-up to the 2023 discharge requests summarises the actions taken by the Commission in response to both: (i) requests made by the European Parliament in the 'political priorities' section of its discharge resolution[1]; and (ii) the main requests made by the Council in its recommendation on the discharge[2]. The report is a part of the Integrated Financial and Accountability Reporting of the Commission. In the last quarter of 2025, the Commission will issue another, more detailed report that will reply to all specific recommendations included in the discharge recommendations and resolution.

2. Protecting the EU's financial interests

The Commission attaches the utmost importance to monitoring the use of EU funds, in cooperation with national authorities and implementing partners.

[1] European Parliament decision of 7 May 2025 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section III – Commission, executive agencies and the ninth, tenth and eleventh European Development Funds (2024/2019(DEC)) — 2024/2019(DEC).

[2] Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for financial year 2023 (6179/24).

a. Spending in line with EU values, including the rule of law

Rule of law

The Commission is acting on the Parliament's call 'to ensure strict and fast implementation of all elements of the [Rule of Law Conditionality] mechanism when Member States breach the principles of the rule of law where such breaches affect, or risk affecting, the financial interests of the Union'[3].

The Commission contributes to ensuring the full and effective use of the **Conditionality Regulation** to protect the EU budget from breaches of the principles of the rule of law.

For example, Hungary is subject to measures under the Conditionality Regulation for the protection of the EU budget since 2022, when the Council, on a proposal from the Commission, adopted two measures: (i) a suspension of 55% of budgetary commitments from three cohesion policy programmes and (ii) a prohibition on entering into new legal commitments with 'Public Interest Trusts' ('PITs') and entities maintained by them for EU funding under direct and indirect management.

On 13 December 2023, under the procedure set out in the Conditionality Regulation, the Commission reassessed Hungary's situation. It found that the risk to the EU budget had remained unchanged since December 2022, and that the Council's measures should not be adapted or lifted. The first tranche of suspended commitments for 2022, corresponding to approximately EUR 1.04 billion, expired at the end of 2024 and was lost for Hungary. Similarly, a second tranche of approximately EUR 1.1 billion, corresponding to 2023 commitments, will be lost for Hungary at the end of 2025, if the related measure is not lifted by then, and this will continue yearly on a rolling basis.

On 2 December 2024, Hungary notified the Commission that it made legislative amendments to address conflicts of interest in the boards of PITs. However, in its decision of 16 December 2024, the Commission found that the notified legislative amendments do not adequately address the outstanding concerns. Therefore, the Commission did not propose any lifting or adaptation of the measure on PITs and entities maintained by them to the Council. The Commission clearly outlined the adaptations that would be needed to sufficiently remedy the situation.

The Commission continues to monitor developments in all 27 Member States under the Conditionality Regulation as well as through its annual rule of law report. Every situation is assessed individually, and the Commission will not hesitate to take the necessary steps if a particular situation meets the criteria set out in the Regulation.

Besides the Conditionality Regulation, the Commission has at its disposal two other important instruments that contribute to protect the EU budget from breaches of the principles of the rule of law: (i) the horizontal enabling condition on the EU Charter of Fundamental Rights under the Common Provisions Regulation, and (ii) the milestones and targets that address rule of law challenges under national recovery and resilience plans (RRPs).

[3] See paragraph 10 — 2024/2019(DEC).

The Commission will continue to apply this set of tools and any other instruments at its disposal. As indicated in the recent Communication on the road to the next multiannual financial framework (MFF), respect for the rule of law will remain a condition for receiving EU funds, and the next MFF will include strong safeguards to this end.

EU values

The Commission notes that Parliament finds ‘it is imperative for the credibility of the EU that the Commission ensures that no EU funds are allocated to individuals or organisations linked to any kind of terrorist movements or any other movement expressing extremist views, inciting violence and/or hatred, that are directly in opposition to the European Union’s fundamental values’.

The recent amendments to the Financial Regulation introduced explicit grounds under EDES for excluding entities from receiving EU funds if they have been found to engage in activities that are contrary to EU values. Through the Early Detection and Exclusion System (EDES), the Commission can exclude entities linked to terrorist financing, terrorist offences or offences linked to terrorist activities from receiving EU funding.

As regards funding to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) specifically, on which the Parliament expresses strong concerns in its discharge resolution, the Commission recalls that in the aftermath of the 7 October 2023 terrorist attack in Israel, it reviewed its entire financial assistance for Palestine, including programmes with UNRWA.

The review confirmed that UNRWA complied with its legal requirements vis-à-vis the EU, including the requirement not to support activities that contribute to terrorism financing.

More recently, as set out in the 29 January 2024 Commission statement, UNRWA committed to (i) allow an audit to be conducted by EU-appointed independent external experts; (ii) strengthen its Department of Internal Investigations; and (iii) carry out a review of all UNRWA staff to confirm that they did not participate in the attacks. UNRWA has complied with these commitments.

b. Protecting the EU budget from fraudsters

Revenue side

In its 2023 Annual Report, as in the past, the European Court of Auditors (ECA) provided a clean opinion on the revenue side of the EU budget, reaffirming the stability and accuracy of revenue collection by the Commission. Recalling the risks to the EU’s financial interests from inadequate or ineffective customs controls of imported goods, the Parliament commends the efforts made by the European Anti-Fraud Office (OLAF) on the fight against fraud linked to customs duties and VAT. Furthermore, the Commission proposed an ambitious reform of the customs union in 2023, which is currently under negotiation with the co-legislators. By establishing an EU Customs Authority that will manage the new EU Customs Data Hub, this reform will also facilitate the early detection of risks affecting the collection of custom duties as part of an overall strengthening of the EU customs risk management, analytical and control capacity.

Anti-fraud architecture

Preparatory work has started on a review of the EU's anti-fraud architecture (AFA). A high-level kick-off meeting took place on 14 March 2025, bringing together the main stakeholders: the Commission, the European Public Prosecutor's Office (EPPO), OLAF, the ECA, the European Union Agency for Criminal Justice Cooperation (Eurojust), and the European Union Agency for Law Enforcement Cooperation (Europol). Technical-level working groups have been established. The Commission is planning to issue a White Paper, proposing the general orientations to be explored for the upcoming AFA review.

Budgetary reinforcement of the EPPO and OLAF

The Commission notes the Parliament's repeated calls 'for the capacities of the EPPO and OLAF, as well as cooperation between them, to be strengthened further'.

The EPPO was originally due to reach its full size at 115 staff in 2023, and to operate thereafter with stable staffing. The EPPO's staff in the Central Office has, nevertheless, been increased to 307 in 2025. In 2024 and 2025, the EPPO received additional reinforcements to account for the participation of Poland and Sweden, address rising salary and housing costs, and achieve full independence of its IT system from the Commission.

Notwithstanding the constraints on Commission staffing, which also impact OLAF, the OLAF 2025 budget provides for four additional external staff to monitor the flow of funds to Ukraine.

Merits of the revision of the Financial Regulation regarding the fight against fraud

Starting from the post-2027 MFF, the revised Financial Regulation will strengthen the protection of the EU budget, inter alia, by: (i) extending the scope of the EDES to include shared management, (ii) ensuring standardised electronic recording and storage of data on the recipients of EU funding and their beneficial owners in all management modes in a single integrated IT system; and (iii) incorporate in this single integrated IT system a data-mining and risk-scoring tool – the use of which remains voluntary until a reassessment is made at the end of the MFF.

Other notable changes to the Financial Regulation, which already apply since 30 September 2024, include the possibility to exclude the following entities from receiving EU funding: (i) beneficial owners of entities found to be in an exclusion situation, (ii) entities that resist checks or audits performed by OLAF, the EPPO or the ECA, (iii) entities that incite discrimination, hatred, violence or violate EU values, where such actions negatively affect or risk affecting the performance of legal commitments.

c. Limiting spending errors

Actions to reduce the level of error

The Commission is acting on the Parliament's and Council's calls to take action to decrease the error rate. As acknowledged by the Parliament, Council and ECA, the complexity of the ways funds are disbursed is a key factor behind the risk of error. Therefore, the Commission is notably taking action to simplify spending rules.

For the **cohesion policy funds**, based on findings and recommendations from the ECA and the Parliament, Member States' audit authorities and the Commission agreed at the end of December 2024 on an action plan to improve the programme authorities' detection capacity and the Commission will follow up on its implementation. The Commission also reviewed its audit strategy for a strengthened on-the-spot supervision of the audit authorities' work for the 2021-2027 period. In parallel, the Commission continues to promote the less error-prone **simplified cost options** and **financing not linked to costs** in 2021-2027 programmes, and to carry out audits for programmes and areas (e.g. public procurement, State aid) considered as high risk.

The delivery model for the 2023-2027 **common agricultural policy** (CAP) offers a potential for simplification by allowing Member States to design the EU-funded interventions to address their country-specific needs, while at the same time delivering on EU-level objectives. The new CAP also fosters the use of new technologies[4], which should help tackle errors. The Commission will no longer determine an error rate for agricultural expenditure, since it is performance-based. Instead, the Commission will group CAP expenditure in three categories of risk: low, medium and high, based on the assessment of the proper functioning of governance systems put in place by the Member States. Agricultural expenditure is traditionally low risk and there is no indication that this would change with the new delivery model for the CAP.

On **funding for research and innovation**, Horizon Europe includes greater use of simplified forms of funding, such as lump-sum project funding and unit costs, which will significantly reduce the administrative burden for beneficiaries, and are therefore expected to contribute to the reduction of the error rate.

Lastly, the Commission is currently reviewing its audit and control strategy for the **Neighbourhood, Development and International Cooperation Instrument (NDICI)** to reduce the overall error rate, as well as to increase the efficiency of its controls. One of the main deliverables of this review is to develop a sound and focused risk-profile system to better assess and address the risk of error, at both project and entity level. Moreover, the review also addresses the methodology of *ex ante* and *ex post* controls applied under NDICI to further increase their preventive and corrective capacities, as well as to improve the accuracy of data generated for the risk profiling.

In relation with the **Recovery and Resilience Facility (RRF)**, the Commission has put in place a robust control and audit system and adapted it in line with its own experience and based on findings and recommendations from the ECA and the Parliament. This included updating the methodology on audit work on the protection of the financial interests of the EU, reinforcing controls on the Member States' internal control systems in the area of State aid and public procurement, and strengthening cooperation within the Commission.

Exchanges between Commission and ECA on the level of error

The Commission also notes that the discharge resolution calls on the Commission and the ECA 'to find a solution to the divergent approaches before the 2024 discharge' and to 'continue to engage with the Court in order to increase understanding, convergence and

[4] For example, the Member States have to set up an Area Monitoring System (AMS), which uses Copernicus Sentinel satellite data to monitor 100% of the declared parcels in real time. This allows farmers to receive alerts whenever a required agricultural activity or practice has not taken place (yet). The farmers then have the possibility to fulfil the requirement (if still possible) or to amend their application, leading to fewer errors.

comparability of the two approaches to the diverging estimates of errors in Union expenditure'.

A full alignment of methodologies between the ECA and the Commission is challenging due to the institutions' distinct roles and missions. However, it is necessary for the differences to be understood by both institutions. To this end, the Commission and ECA services organised a series of **technical workshops** in March 2025 to foster common understanding of the respective methodologies and explored the potential for further improvements in the Commission's management and control systems. As a follow-up to these workshops, the Commission is currently developing an internal action plan that aims to lower the risk of errors in EU spending under the MFF and to foster a common understanding with the ECA to determine the level of error. For example, as regards cohesion policy expenditure, the Commission and the ECA agreed to hold further technical meetings in 2025 to align on the quantification of errors in public procurement.

The Commission also continues to engage with the ECA to address the differences in views and interpretations in relation to the RRF. It has further clarified the operationalisation of eligibility conditions and the concept of double funding under the RRF. The Commission shares the Council's wish not to introduce 'new rules or more restrictive conditions imposed on Member States *ex post*'[5], and notes that changing guidance on the interpretation of legal concepts half-way through the instrument's implementation would cause new legal and practical issues for Member States.

3. Performance of the EU budget and impact of the RRF

The Commission notes the call from the Council to 'continue the assessment of the performance of the EU budget, which is a measure of the true value delivered to EU citizens' and 'where applicable, to increase the focus on result-based performance indicators that can be directly linked to the EU actions'[6].

The Commission is fully committed to ensuring that every euro from the EU budget is well spent, in line with the rules and for the benefit of the European public.

Performance is monitored annually through the 'programme-performance statements'. These are part of the Annual Management and Performance Report, which includes the 2021-2027 core performance indicators by spending programme. 45% of these indicators are results-based, demonstrating a strong focus on results.

In December 2024, the Commission published the second impact report on the NextGenerationEU (NGEU) green bonds, which measured the concrete climate impact of funded investments in terms of greenhouse gas emissions avoided.

The RRF's delivery model provides clear incentives for Member States to address long-standing structural challenges.

Offering direct financial support for the implementation of reforms has led to an acceleration of the implementation of the Country-Specific Recommendations (CSRs) issued by the

[5] See paragraph 11.4 of the Council discharge's recommendation.
[6] See paragraph 5 of the Council discharge's recommendation.

Council each year to each Member State. Overall, a higher level of CSR implementation is reached more rapidly since the RRF has been established.

For example, in the field of employment, as concluded by ECA[7], nearly all RRPs feature reforms addressing structural challenges in Member States' labour markets. In addition, many reforms in other fields (e.g. education) contribute to promoting high-quality employment, skills development, and the implementation of the European Pillar of Social Rights.

Milestones and targets, as a measure of progress in implementation of measures in RRPs, also provide a very granular overview of Member States' performance during the RRF's lifetime.

The Commission takes due note of the Parliament's opinion that "any shift to a performance-based approach based on the RRF as a model requires addressing the many issues identified in its implementation, as well as assessing data on its full impact, before using such a model"[8].

The RRF mid-term evaluation[9] highlighted areas for improvement, including the insufficient involvement of local and regional authorities, social partners and civil society organisations, or challenges in striking a balance between detailed milestones and targets and flexibility in implementation. As the Commission prepares for the next MFF, it is drawing lessons from the RRF and other programmes, identifying best practices and areas for improvement to inform its future approach.

4. Transparency of EU funding

Transparency is a guiding principle in the management of the EU budget. As an example, today the Financial Transparency System (FTS) includes the possibility to search for information concerning all types of recipients under direct management. The objectives and results of the projects can be found on the EU's Funding and Tenders Portal. Thanks to the revision of the Financial Regulation, the Commission's commitment to transparency will expand with the next MFF. The FTS is set to become a central point of reference, with information published on recipients **in all management modes**.

On funding to non-governmental organisations (NGOs), the Parliament notes that the recent ECA report on transparency of EU funding granted to NGOs points to the fact that while the Commission fully complies with all legal obligations with respect to transparency[10], this could be further improved. The Commission will follow up on the ECA report, as set out in the Commission´s replies.

The Commission acknowledged that some work programmes submitted by beneficiaries and annexed to operating grant agreements included specific advocacy actions and lobbying activities entailing a reputational risk for the EU. Although the Commission's legal analysis of the agreements concluded that there was no breach of the contractual or Code of Conduct obligations by the entities concerned, the Commission issued internal guidance in May 2024 to address any possible reputational risk for the EU. The Commission also updated its model call for proposals to ensure that future projects will comply with this guidance. Furthermore,

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[7] Special report 10/2025, paragraph 20

[8] See paragraph 11 — 2024/2019(DEC).

[9] Mid-term evaluation of the Recovery and Resilience Facility - SWD(2024) 70 final

[10] See paragraph 23 — 2024/2019(DEC).

despite the lack of a legal requirement to disclose information about advocacy activities funded through operating grants[11], the Commission further promotes transparency by proactively sharing the objectives and outcomes of funded projects on the EU Funding & Tenders Portal. Finally, interest representatives that register in the **Transparency Register** as not representing commercial interests, which would typically include NGOs, are required to report their lobbying activities and declare their main sources of funding as well as the amount of each contribution above EUR 10 000 exceeding 10% of their total budget and the name of the contributor in their registrations in the Transparency Register.

In the multiannual work-programme 2025-2027 for LIFE, the Commission has included further safeguards to ensure that operating grants do not require specific and detailed activities that directly target EU institutions or their staff or members, and that clarify that beneficiaries retain full responsibility for their views. In a statement published on 1 April 2025[12], the Commission committed to review the transparency arrangements and the disclosure requirements for beneficiaries under the EU transparency register. The Commission is also committed to ensure that the LIFE evaluation committee members are independent and free from conflicts of interest. It is mandatory for the members to sign declarations on absence of conflict of interest before engaging with the assessment of proposals, and mitigation measures are in place in case conflicts of interest are identified. The European Climate, Infrastructure and Environment Executive Agency (CINEA) will review the selection procedure for members of the LIFE evaluation committee and will implement any necessary steps to ensure full transparency.

Support for activities related to policy development and policy implementation remains an important and legitimate funding objective, in line with the Regulations governing certain EU funding programmes as adopted by the European Parliament and the Council. This includes enhancing the involvement of pluralistic civil society organisations.

The Commission also acknowledges and will follow up on the Parliament's request to 'make the results of the screening of grant agreements and other contracts available to the discharge authority'[13].

Lastly, the revised Financial Regulation introduces (i) an **obligation for the grant applicants (under direct management) to declare whether they are an NGO** and (ii) an **NGO definition**.

With respect to **transparency under the RRF**, Member States must report on the 100 final recipients receiving the highest amount of funding for the implementation of measures under the Facility. The Commission published additional guidance as an annex to its 2024 RRF Annual Report and reminded Member States of their obligations. Following the Parliament's request, in the context of the 2023 discharge, the Commission requested from the Member States a list of the names of the '100 final entities or natural persons that have received the largest amounts of funds under the RRF', including contractors and sub-contractors. To date [June 2025], the Commission has received lists from six Member States and has provided them to the Parliament.

[11] On publication of information on recipients see Article 38 of the Financial Regulation.
[12] Commission statement on the LIFE Programme.
[13] See paragraph 21 – 2024/2019(DEC).

5. The Commission's borrowing activities and new own resources

The Commission takes note of the Parliament's concern about the level of outstanding debt from borrowing activities and the vulnerabilities with regards to interest rates that affect the debt level[14]. Since 2020, the Commission has profoundly transformed its presence on international capital markets, making the EU '**one of the largest debt issuers in Europe'**, as the Parliament duly points out. The Commission is using a mix of short-term and long-term borrowing strategies to manage interest rates and repayment timelines effectively. This includes issuing different maturities of bonds, which helps to spread repayment obligations over time. The timeline for repayment of debt under NGEU extends until 2058, giving the EU an extended timeline to manage repayments without causing significant disruptions or compromising financial stability.

To better address the financial risks linked to the Commission's borrowing activities and the EU budget exposure, the role of the independent **Chief Risk Officer (CRO)** has been extended in February 2025 to include oversight over all of the EU's financial operations and assets under management. In line with the best practices in the financial sector, the CRO – together with a newly created 'risk management unit' – now acts as the second line of defence at the corporate level for the financial risk assessment of financial operations, in full independence from the first line[15].

The Commission shares the view that 'swift progress on new own resources is essential'. In 2023, the Commission presented a package of proposals amending the 2021 proposal which is comprehensive, brings sufficient revenue, minimises additional burden on Member States' budgets and can be implemented quickly. The Commission is also working on other proposals. Introducing new own resources will require political will and engagement from all sides.

6. Outstanding budgetary commitments – '*reste à liquider*' (RAL) and measures to speed up the implementation of EU funds

The Commission notes that, in the discharge resolution, the Parliament 'expresses again its deep concern that the accumulated outstanding commitments (RAL - *reste à liquider*) have reached a record level of EUR 543 billion […] at the end of 2023'[16].

Outstanding commitments are amounts that have been committed but not yet paid.

The non-repayable part of **NGEU** contributed EUR 238.6 billion, which represents almost 44% of the total RAL, most of which is channelled through the RRF. In this regard, the Commission supports Member States to ensure a swift and effective implementation of their RRPs without lowering their ambitions or weakening critical measures. Where measures become unachievable due to objective circumstances, Member States may request revisions to their RRPs to address implementation bottlenecks. Member States may also submit payment requests if only some of the milestones and targets are fulfilled, which will allow Member States to receive partial disbursements corresponding to the milestones and targets

[14] See paragraph 8 — 2024/2019(DEC).
[15] The first line of defence consists of the Commission departments managing EU borrowing, lending and asset management operations as well as budgetary guarantees.
[16] See paragraph 7 — 2024/2019(DEC).

already implemented. This also contributes to the swift implementation of the RRP. In its Communication "NextGenerationEU - The road to 2026" adopted on 4 June 2025, the Commission provides guidance for Member States to revise and streamline their RRPs in view of the approaching 2026 deadline. The Commission encourages Member States to remove from their RRPs milestones and targets that cannot be implemented by the 31 August 2026 deadline and suggests existing and new options to ease implementation.

Around half of the **RAL linked to MFF programmes** at the end of 2023 stems from cohesion policy, and, by extension, from the Member States' implementation of funds under shared management.

With the level of project selection on the ground reaching around half of the available envelopes for 2021-2027 cohesion programmes, the financial implementation is also forecast to reach cruising speed in the short term.

On 1 April 2025, the Commission adopted the legislative proposal on the **mid-term review of cohesion policy** to align investment priorities with the evolving economic, societal and geopolitical context as well as with the more ambitious climate and environment objectives. It introduces greater flexibility and incentives (such as a co-financing rate of 100% to frontload investments in housing, water resilience, energy transition, competitiveness and defence) to facilitate the rapid deployment of resources into these reinforced priorities, thus further speeding up absorption.

On 22 April 2025, the Commission adopted new **targeted amendments to existing EU funding programmes** to support faster, more flexible and coordinated investments in Europe's defence technological and industrial base. The targeted amendments will notably broaden the scope of the **Strategic Technologies for Europe Platform (STEP)** to cover defence-related technologies and products. These legislative proposals, if agreed by the co-legislators, will also accelerate the implementation of EU funds.

The Commission will continue to monitor the implementation of the overall level of outstanding commitments. It will also continue to propose levels of payment appropriations that adequately meet payment needs during the annual budgetary procedures

7. Looking ahead

In July 2025, the Commission will present its proposal for the next MFF.

This proposal will take account of the recommendations from the Parliament, Council and ECA in the context of the discharge.

The EU budget, with over 50 spending programmes and numerous rules and criteria, is currently hindered by complexity, which increases the risk of overlaps, reduces transparency, and leads to gaps in funding for cross-cutting priorities. This complexity also makes it difficult for beneficiaries, especially small and medium enterprises, to navigate and access EU funds, and may result in spending errors.

A simpler EU budget would facilitate access for all beneficiaries, increase the speed and quality of implementation, and enhance stakeholder involvement.

By streamlining the financial landscape, eliminating overlaps, and offering a single gateway to EU funding for beneficiaries, the administrative burden, delays and errors can be reduced considerably. This will ultimately improve the way the EU budget is spent and make it more effective and efficient in achieving its objectives.

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