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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
Subject: Council conclusions on the European Court of Auditors' special report No 11/2025: Transparency of EU funding to NGOs: Despite progress, the overview is still not reliable - Approval

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1. On 14 May 2025, the Permanent Representatives Committee instructed the Budget Committee to examine the European Court of Auditors' special report No 11/2025 entitled "Transparency of EU funding to NGOs: Despite progress, the overview is still not reliable"<sup>1</sup> and to draw the relevant conclusions<sup>2</sup>.
2. On 2 June 2025, the Budget Committee reached an agreement on the draft Council conclusions annexed hereto, on the basis of a proposal presented by the Presidency.
3. It is, therefore, suggested that the Permanent Representatives Committee advise the Council to approve the draft Council conclusions in the Annex as an "A" item on the agenda of a forthcoming meeting.

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<sup>1</sup> OJ C, C/2025/2266, 11.4.2025, ELI: <http://data.europa.eu/eli/C/2025/2266/oj>.

<sup>2</sup> Doc. 7857/25.

**Draft Council conclusions on special report No 11/2025 by the European Court of Auditors:  
Transparency of EU funding to NGOs: Despite progress, the overview is still not reliable**

THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the special report No 11/2025 by the European Court of Auditors (hereafter referred to as "the Court") and the replies of the Commission to the report;
2. HIGHLIGHTS that transparency of EU funding granted to NGOs is key to accountability;
3. TAKES NOTE of the findings of the Court's report, in particular that:
  - there are certain issues of consistency, reliability or completeness in the identification and registration of entities as NGOs,
  - the lack of a reliable cross-sectoral overview of EU financing for NGOs restrains transparency, and does not provide with an overall insight,
  - compliance with EU values is not proactively checked;
4. WELCOMES the fact that the Commission has accepted all of the Court's recommendations, although two only partially, and BROADLY SHARES the replies of the Commission to the findings and recommendations included in the Court's report;

5. Considering the Court's recommendations, INVITES the Commission, while adhering to the principle of proportionality, to:

- improve guidance on classifying NGOs, in particular by further clarifying the provisions of the new Financial Regulation<sup>1</sup> to be applied in implementation,
- improve the quality of information in the Financial Transparency System ensuring completeness, regular updates, and include information on second-level recipients, where available in accordance with the applicable legal framework,
- explore the feasibility of the current systems and further develop them, in view of strengthening the verification of EU values,
- accelerate implementation timelines of the Court's recommendations as feasible, with the aim of addressing current fragmentation of public information.

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<sup>1</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).