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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Draft Council Conclusions on the European Court of Auditors' special report No 21/2025: RRF support for an improved business environment - Approval

1. On 27 October 2025, the European Court of Auditors (ECA) published its Special Report No. 21/2025 entitled "RRF support for an improved business environment – Only partially addresses country-specific recommendations, but some first results contributed to progress in their implementation"¹.
2. Pursuant to the rules set out in the Council conclusions on improving the examination of special reports drawn up by the European Court of Auditors², on 5 November 2025 the Permanent Representatives Committee instructed the Working Party of Financial Counsellors to examine Special Report 21/2025.
3. Representatives of the Court of Auditors presented Special Reports 21/2025 to the Working Party on 25 November 2025.

¹ This special report is available on the Court's website: [Special report 21/2025: RRF support for an improved business environment | European Court of Auditors](#).

² ST 7515/00 + COR 1.

4. The Financial Counsellors Working Party discussed the draft Council conclusions on the Special Report on 2 December 2025 and reached an agreement on the text on 3 December 2025.
 5. The Permanent Representatives Committee is therefore invited to:
 - approve the text as set out in document 16440/25, and
 - agree to forward to the Council for approval as an "A" item the Draft Council Conclusions on the European Court of Auditors' special report No. 21/2025, as set out in document 16440/25.
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