



**Brussels, 16 December 2025
(OR. en)**

16693/25

ECOFIN 1721

UEM 628

FIN 1545

ECB

EIB

OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Delegations
No. prev. doc.:	16440/25
Subject:	Council Conclusions on the European Court of Auditors' special report No 21/2025: RRF support for an improved business environment

Delegations will find below the Council conclusions on the European Court of Auditors' special report No 21/2025 "RRF support for an improved business environment – Only partially addresses country-specific recommendations, but some first results contributed to progress in their implementation" adopted by the Council at its 4147th meeting held on 16 December 2025.

Council conclusion on the European Court of Auditors' special report

No 21/2025 "RRF support for an improved business environment – Only partially addresses country-specific recommendations, but some first results contributed to progress in their implementation"

THE COUNCIL OF THE EUROPEAN UNION,

1. WELCOMES the publication of special report No. 21/2025 by the European Court of Auditors (hereafter referred to as 'the Court'), RECALLS that the Treaties confer on the Court the task of examining the accounts of all Union revenue and expenditure, and HIGHLIGHTS the Court's role in protecting the Union's financial interests.
2. NOTES that the Court's audit covered the period from February 2020 to April 2025 and assessed whether the Recovery and Resilience Facility (RRF) measures contributed to addressing the main business environment challenges identified during the European Semester and reflected in the Country Specific Recommendations (CSRs).
3. TAKES INTO CONSIDERATION the findings and recommendations set out in the special report and OBSERVES that three out of the four recommendations are identical with the ones in the earlier special report No. 10/2025 on RRF labour market reforms.
4. TAKES NOTE of the Court's findings, which recognise the instrument's role in incentivising the implementation of the country-specific recommendations and RECALLS that, in line with the RRF Regulation, Member States are expected to address either all or a significant subset of the CSRs without being required to target particular CSR policy areas.
5. TAKES NOTE of the Commission's replies to the Court's findings and recommendations. OBSERVES that the Commission's replies to three of the four recommendations are set out in its answers to special report No. 10/2025 on RRF labour market reforms, and RECALLS its own conclusions of 12 June 2025 which had already addressed the recommendations concerned.

6. TAKES NOTE of the Commission's partial acceptance of the Court's recommendation to use the concept of 'policy area' coherently and consistently across EU instruments and the European Semester and NOTES the proposed alignment of performance indicators for EU programmes under the next Multiannual Financial Framework (MFF)¹.
 7. INVITES the Commission to continue drawing lessons from the implementation of the performance-based nature of the RRF and CONSIDERS that the conclusions and recommendations of the Court provide useful insights for the design of potential future instruments. IS OF THE OPINION, however, that the findings and recommendations should not prejudice the discussions on the next MFF.
 8. REAFFIRMS the importance of ensuring the swift implementation of the Recovery and Resilience Plans in line with the existing legal framework.
-

¹ Replies of the European Commission to the European Court of Auditors Special Report No 21/2025: [RRF support for an improved business environment](#).