



COMMISSION NOTICE

Guidelines for Member States on operational aspects related to the final phase and closure of the Recovery and Resilience Facility

(C/2026/2614)

1. GENERAL PRINCIPLES

The Recovery and Resilience Facility ('RRF') is a temporary instrument designed in the context of the adverse effects of the COVID-19 crisis to promote the Union's economic, social, and territorial cohesion. It aims to improve the resilience, crisis preparedness, adjustment capacity, and growth potential of the Member States, by providing them with financial support to implement the reforms and investments set out in their recovery and resilience plans.

Regulation (EU) 2021/241 ⁽¹⁾ establishing the RRF entered into force in February 2021. The Regulation was amended twice, through Regulation (EU) 2023/435 ⁽²⁾ incorporating REPowerEU objectives, and through Regulation (EU) 2024/795 ⁽³⁾ establishing the Strategic Technologies for Europe Platform ('STEP'). It is accompanied by two delegated Regulations, establishing common indicators ⁽⁴⁾ and a methodology for tracking social expenditure ⁽⁵⁾.

In its 4 June 2025 Communication 'NextGenerationEU – the road to 2026' ⁽⁶⁾, the Commission recalled the applicable legal framework and the relevant deadlines for the final phase of the implementation of the RRF. The RRF Regulation provides that all milestones and targets for the implementation of reforms and investments must be completed by 31 August 2026 ⁽⁷⁾.

This guidance informs Member States about the final steps of programme implementation until the end of 2026 and the applicable procedures and obligations beyond 2026. It recalls the regulatory framework and provides additional information on how the Commission intends to operationalise key aspects of the Facility's closure. It also clarifies the Member States' continued obligations as regards monitoring, control, audit, and data retention beyond 2026, and provides final dates for RRF-related reporting obligations.

This guidance is intended to assist national authorities in the application of the RRF Regulation. Only the Court of Justice of the European Union is competent to authoritatively interpret Union law.

⁽¹⁾ Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.2.2021, p. 17).

⁽²⁾ Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.2.2023, p. 1).

⁽³⁾ Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/795/oj>).

⁽⁴⁾ Commission Delegated Regulation (EU) 2021/2106 of 28 September 2021 on supplementing Regulation (EU) 2021/241 of the European Parliament and of the Council establishing the Recovery and Resilience Facility by setting out the common indicators and the detailed elements of the recovery and resilience scoreboard (OJ L 429, 1.12.2021, p. 83).

⁽⁵⁾ Commission Delegated Regulation (EU) 2021/2105 of 28 September 2021 supplementing Regulation (EU) 2021/241 of the European Parliament and of the Council establishing the Recovery and Resilience Facility by defining a methodology for reporting social expenditure (OJ L 429, 1.12.2021, p. 79).

⁽⁶⁾ Communication from the Commission to the European Parliament and the Council: 'NextGenerationEU – The road to 2026', COM/2025/310 final/2.

⁽⁷⁾ Articles 18 and 20 of the RRF Regulation and Articles 2(4) and, in case of loan support, 3(4) of the respective Council implementing decisions.

2. PREPARATION FOR CLOSURE

2.1. Amendments of recovery and resilience plans

To ensure the proper implementation of recovery and resilience plans ('RRPs'), the Commission advised all Member States to undertake, by the end of 2025 ⁽⁸⁾, the necessary amendments of their RRP. All Member States have either proceeded with such amendments or are in the process of doing so.

Throughout 2026, objective circumstances may still make certain milestones and targets no longer achievable and thus, pursuant to Article 21 of the RRF Regulation, Member States may make a reasoned request to the Commission to make a proposal to amend the Council implementing decision. However, the possibility for such revisions in 2026 is limited by both the implementation deadlines established in the RRF Regulation and practical considerations.

Since milestones and targets must be completed by 31 August 2026, there is no scope for the Council adopting amendments of RRP after 31 August 2026. Moreover, only an adoption before 31 August 2026 would allow the Commission to assess the payment requests submitted on the basis of such revised Council implementing decisions and adopt the related payment decision in time for a disbursement by 31 December 2026, as provided by Article 24(1) of the RRF Regulation.

2.2. Submission of requests for recovery and resilience plan amendments

In order for the Commission to be able to assess any requests for amendments of the RRP and respective Council Implementing Decisions in line with the timeline in section 2.1, Member States are expected to submit their proposals for amendments to the Council implementing decisions, if any, by 31 May 2026 at the latest.

For any amendment request submitted after that date, the Commission cannot commit to complete its assessment in due time for the Council to adopt the revised decision by 31 August 2026.

3. TREATMENT OF FINAL PAYMENT REQUESTS, PAYMENT SUSPENSIONS AND REVERSALS

3.1. Legal framework

Pursuant to Article 20(5)(d) of the RRF Regulation, all milestones and targets must be completed by 31 August 2026. Any actions to ensure satisfactory fulfilment of the milestones and targets taken by Member States after that date cannot be taken into consideration when assessing payment requests.

The Commission will assess the satisfactory fulfilment of milestones and targets in the final payment requests based on the *Framework for assessing milestones and targets under the RRF Regulation*, published on 21 February 2023 ⁽⁹⁾.

All payment requests, including management declarations, summaries of audits carried out, and all supporting evidence necessary for their assessment, must be submitted to the Commission by 30 September 2026. This deadline is in line with the applicable Financing Agreements and Loan Agreements ⁽¹⁰⁾. Where applicable, the management declaration should indicate whether the completion is only partial, and the justification should accordingly indicate any limitations, deviations or elements not completed.

All payments by the Commission must be executed by 31 December 2026 ⁽¹¹⁾.

⁽⁸⁾ COM(2025) 310, section 3.1.

⁽⁹⁾ Communication from the Commission to the European Parliament and the Council Recovery and Resilience Facility: Two years on A unique instrument at the heart of the EU's green and digital transformation, COM (2023) 99, Annex I.

⁽¹⁰⁾ Article 6 of the RRF Financing Agreements and Article 7 of the RRF Loan Agreements.

⁽¹¹⁾ Article 24(1) and recital 53 of the RRF Regulation, see also Article 3(9) of Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis and the exceptions mentioned therein.

3.2. Timeline for submitting evidence and processing the final payment requests

In line with the established processes and procedures for treating payment requests under the RRF, the following (indicative) timeline and deadlines will apply for the assessment of payment requests towards the end of 2026.

Following the submission of payment requests by 30 September 2026, the Commission will have two months – as per Article 24 (3) of the RRF Regulation – to provide its preliminary assessment of the satisfactory fulfilment of the relevant milestones and targets. The Commission intends to provide such preliminary assessments to the Economic and Financial Committee (EFC) by 20 November 2026. The Commission takes note of the EFC's intention to provide its opinion by 8 December 2026 (for all preliminary assessments issued by 20 November 2026), to allow the Commission to adopt its decisions authorising the payments by 18 December 2026 and for the relevant payments to be made by 31 December 2026 ⁽¹²⁾.

During its assessment, the Commission may still request supplementary information and/or carry out checks and on-the-spot controls, as envisaged by Article 6(4) of the Financing Agreements and Article 7(4) of the Loan Agreements. However, it does not intend to suspend the assessment period while awaiting the submission by Member States of additional or corrected documents if this jeopardises the provision of the preliminary assessment to the EFC by 20 November 2026.

As indicated in the 4 June 2025 Commission Communication '*NextGenerationEU – the road to 2026*', Member States are strongly encouraged to plan ahead and ensure that complete and robust evidence is submitted as early as possible and in due time to facilitate the assessment and avoid decommitments of funds. As there will be extremely little time for exchanges between the Commission services and Member States' authorities during the assessment period, evidence should be informally shared with the Commission services as soon as it is available, even before the formal submission of the last payment requests. This is particularly relevant in the case of milestones and targets that are assessed via sampling, where several exchanges between the Member States' authorities and the Commission services are often needed to verify satisfactory fulfilment.

3.3. Payment suspensions and non-fulfilment of milestones and targets

The RRF Regulation establishes that all milestones and targets must be completed by 31 August 2026. This has implications for milestones and targets affected by payment suspension decisions.

a) Before 31 August 2026

For any milestones or targets for which the payment is suspended, in order for the suspension to be lifted and for the suspended amount to be disbursed, all necessary remedial measures must be taken by the concerned Member State within 6 months of the suspension decision – as per Article 24(8) of the RRF Regulation – and, in any case, no later than by 31 August 2026 (see 3.1).

In cases where a suspension decision is still in effect on 31 August 2026, the Member States concerned should submit, by 30 September 2026, any relevant evidence demonstrating that they had, by 31 August 2026, taken the necessary measures to ensure the satisfactory fulfilment of the concerned milestones and targets.

b) After 31 August 2026

The RRF Regulation does not allow for actions taken after 31 August 2026 to be considered for a positive assessment. Consequently, the launch of a payment suspension procedure, as described in Article 24(6) and (8) of the RRF Regulation and intended to provide time for Member States to take the necessary measures to ensure the satisfactory fulfilment of the relevant milestone(s) or target(s) within a period of six months, is no longer relevant after that date. Hence, in case any milestone or target is assessed as not satisfactorily fulfilled after 31 August 2026, the Commission will not launch the payment suspension procedure.

⁽¹²⁾ In accordance with Article 24 of the RRF Regulation and Article 3(9) of Council Regulation (EU) 2020/2094 of 14 December 2020.

Instead, it will launch the reduction procedure set out in Article 24(8) of the RRF Regulation, potentially leading to a proportionate reduction of the financial contribution and, where applicable, of the loan. In line with the framework for reductions and recoveries under the Recovery and Resilience Facility set out in Annex IV to Commission Notice Guidance on recovery and resilience plans ⁽¹³⁾, the Commission will calculate the affected amount in line with the methodology set out in Annex II to its Communication of 21 February 2023 ⁽¹⁴⁾, which is used for the calculation of payment suspensions.

Accordingly, the Commission will inform the Member State that it preliminarily considers the relevant milestone or target as not satisfactory fulfilled, where the Member State will have two months to present its observations before the Commission adopts its final assessment. In parallel to the launch of the reduction procedure, the Commission will proceed with the adoption of the implementing decision authorising the disbursement of any remaining amount, on the basis of the assessment of the remaining milestones and targets as satisfactorily fulfilled (see the previous section).

In case the Member State's observations do not change the Commission's preliminary assessment, the Commission will adopt a decision reducing the financial contribution or loan.

In case the Member State's observations lead the Commission to reconsider its assessment, in full or in part, the payment process for the relevant amount will follow the procedure outlined in the preceding section by analogy. To the extent necessary, the Commission will avail itself of the option laid out in recital 53 of the RRF Regulation and Article 3(9) of Council Regulation (EU) 2020/2094 of 14 December 2020 to ensure that payments to Member States can take place.

3.4. Treatment of reversals of previously fulfilled milestones and targets

In accordance with the second sentence of Article 24(3) of the RRF Regulation, *'[t]he satisfactory fulfilment of milestones and targets shall presuppose that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed by the Member State concerned.'* The Commission has clarified the application of this provision in the RRF reversal framework adopted on 19 September 2023 ⁽¹⁵⁾.

As reversals are intrinsically linked to the assessment of payment requests, the Commission will ensure that any reversal by a Member State is addressed – either by the Member State concerned or the Commission – by the time of the final payment.

If, after 31 August 2026, the Commission considers that a reversal has occurred, it will launch a reduction procedure, as set out in Article 24(8) of the RRF Regulation, to place the Union budget in the same position as if the reversed milestone or target had never been considered as satisfactorily fulfilled. In line with the RRF reversal framework ⁽¹⁶⁾, the Commission will calculate the affected amount in line with the suspension methodology set out in Annex II to its Communication of 21 February 2023 ⁽¹⁷⁾.

In parallel to the launch of the reduction procedure, the Commission will proceed with the adoption of the implementing decision authorising the disbursement of any remaining amount, on the basis of the assessment of the milestones and targets as satisfactorily fulfilled. This means that the amount affected by the reversal shall be deducted from the final payment decision and may affect up to the entire amount of the payment decision.

The Member State will have two months to present its observations. The Member State's observations should either demonstrate that no reversal had occurred, or that it had taken the necessary measures to ensure that the milestone or target concerned was again satisfactorily fulfilled. As reversals are linked to the payments, actions taken by the Member State up to the date of the Commission implementing decision authorising the payment will be taken into consideration.

⁽¹³⁾ OJ C, C/2024/4618, 22.7.2024, ELI: <http://data.europa.eu/eli/C/2024/4618/oj>.

⁽¹⁴⁾ COM(2023) 99, Annex II.

⁽¹⁵⁾ Report from the Commission to the European Parliament and the Council on the implementation of the Recovery and Resiliency Facility: Moving forward, COM (2023) 545, Annex II.

⁽¹⁶⁾ COM(2023) 545, Annex II.

⁽¹⁷⁾ COM(2023) 99, Annex II.

If the Member State's observations lead the Commission to (partially) reconsider its assessment that a milestone or target was reversed, the Commission will, on this basis, take a decision to authorise the disbursement of part or the entire remaining payment amount. To the extent necessary, the Commission will avail itself of the option laid out in recital 53 of the RRF Regulation and Article 3(9) of Council Regulation (EU) 2020/2094 of 14 December 2020 to ensure that payments to Member States can take place.

If the Commission maintains that one or more milestones and targets were reversed at the time of the Commission implementing decision authorising the payment or of the communication that the entire payment amount is affected by the reversal, it will adopt the corresponding reduction decision.

Against this backdrop, Member States should actively monitor the risk of reversal in 2026 to avoid reversals affecting the assessment of the last payment requests.

Starting in 2027, the Commission will also continue to monitor annually, under the European Semester, the implementation of country-specific recommendations (CSRs), including those addressed by RRF measures.

3.5. Final management declarations and final summaries of audits

Article 22(2)(c) of the RRF Regulation establishes that a request for payment must be accompanied by a management declaration and a summary of audits. Accordingly, in line with the final deadline to submit payment requests, Member States are required to submit the final management declarations and summaries of audits accompanying their last payment request by 30 September 2026.

In planning the national audits in 2026, Member States are invited to account for the number of milestones and targets to be included in the last payment request, so that they ensure appropriate audit coverage and provide timely assurance in support of the final management declaration.

No management declarations or summaries of audits are expected after the ones accompanying the last payment request. However, as set out in section 6, Member States' obligations to continue controls and audits and report their results as well as (suspected) irregularities in line with Article 22 of the RRF Regulation remain in place. Furthermore, Member States are requested to communicate to the Commission services also any ex-post results on milestones and targets that would have been concluded after the submission of the last payment request and after the last payment.

4. FINANCIAL MANAGEMENT AT CLOSURE

4.1. Early clearing of pre-financing

Where a Member State has received pre-financing pursuant to Articles 13 or 21d of the RRF Regulation, the corresponding amount of the pre-financing is proportionally deducted from the subsequent payments of the financial contribution and loans based on the amount of the disbursement. Member States may request that further amounts are deducted from payment requests in order to clear the pre-financing earlier. The clearing mechanism is set out in Article 5 of the Financing Agreement and Article 6 of the Loan Agreement.

Member States should ensure that all pre-financing from all available fund sources (i.e. derived from NextGenerationEU, the auctioning of allowances from the emissions trading system ('ETS'), and from transfers from the Brexit Adjustment Reserve ('BAR')) is fully cleared by 31 December 2026. According to the Financing Agreements, amounts not cleared by that date will be subject to recovery. Under the Loan Agreements, amounts not cleared by that date will become immediately due and repayable, and the Commission may recover them by offsetting them against any claim due to the Member State under the RRF or other EU programme.

To mitigate such need for recoveries, Member States are encouraged to request the clearing of the entire outstanding amount of pre-financing, prior to the submission of the last payment request. Such early clearing will simplify the financial closure of the Recovery and Resilience Facility for both Member States and the Commission, reduce administrative complexity at the final crucial stage of implementation, and mitigate risks associated with potential recoveries or early repayments. More broadly, it contributes to sound financial management by aligning disbursements and financing needs more closely at closure. It would also minimise the impact on national budgets, as it would remove the need for recovery of the uncleared differential after the end of the RRF.

4.2. Final commitments due to under-implementation at the end of the RRF

For both the financial contributions and the loans, any unused amount of EU contribution under the Financing and Loan Agreements allocated to a Member State will be decommitted after all relevant legal and payment obligations have been met. Such decommitment does not require the amendment of the Financing and Loan Agreements. The decommitment process depends on which of the three funding sources of the RRF is being decommitted.

In particular:

1. For the NextGenerationEU financial contributions and loans, any amount allocated to a specific Member State not paid by 31 December 2026 will be decommitted by the Commission, subject to any remaining obligations or procedures with a possible financial impact.
2. For funds transferred from the Brexit Adjustment Reserve ('BAR'), any amount allocated to a specific Member State not paid by 31 December 2026 will be decommitted by the Commission, subject to any remaining obligations or procedures with possible financial impact.
3. For funds made available through the auctioning of allowances from the emissions trading system ('ETS'), any amount allocated to a specific Member State not paid by 31 December 2026 will be decommitted by the Commission, subject to any remaining obligations or procedures with possible financial impact.

5. REPORTING OBLIGATIONS

While the RRF Regulation provides an end date for the RRF's implementation, neither the Regulation nor the two delegated regulations provide end dates for the reporting requirements. To minimise the administrative work related to the data collection while ensuring the necessary transparency and data availability for the RRF's ex-post evaluation, the Commission expects Member States' reporting beyond 2026 only in very limited circumstances, as set out in the following sections.

5.1. Final bi-annual reporting on milestones and targets

In line with Article 2 of Commission Delegated Regulation (EU) 2021/2106, the reporting on progress made in the achievement of the Member States' RRFs shall take place each year, no later than 30 April and 15 October. However, given that milestones and targets must be completed by 31 August 2026 and the last payment requests must be submitted by 30 September 2026, the Commission will already have the Member State's view on the progress made in the achievement of all milestones and targets in the recovery and resilience plans. As such, reporting on 15 October 2026 would be redundant. The last reporting round would therefore occur by 30 April 2026.

5.2. Final bi-annual reporting on common indicators

In line with Article 29 of the RRF Regulation and Article 2 of Commission Delegated Regulation (EU) 2021/2106, Member States are required to report on the common indicators twice a year, by 28 February and 31 August.

Given the relevance of the common indicators as important output and result indicators, delays in data gathering, and the need to collect the best available data for the ex-post evaluation due by 31 December 2028, Member States must report on the common indicators twice in 2027 and provide a final reporting on common indicators in February 2028. As part of the final reporting round, Member States must consolidate all previously estimated values. Where this is not possible, Member States must provide a final estimate and an explanation of the methodology used.

5.3. Final reporting on the 100 final recipients receiving the highest amount of funding

In line with Article 25a of the RRF Regulation, Member States are required to report twice a year on the 100 final recipients receiving the highest amount of funding under the recovery and resilience plans. In line with the Commission's guidance, all Member States must update the data published on their national portals at least twice a year and are invited to share that updated data with the Commission at the same time as the bi-annual reporting in April and October.

To account for delays in data availability and provide information on the final use of funds, Member States must continue updating their national portals twice a year and provide the last biannual update of final recipient data to the Commission in April 2028.

As required by Article 25a (4) of the RRF Regulation, Member States must moreover maintain the national portals at least until 31 December 2028, while complying with their obligation to remove any personal data from the published dataset two years after the end of the financial year in which the funding has been paid to the relevant final recipients.

5.4. Continued reporting on climate-related expenditure

In line with the Council Conclusions on Next Generation EU Green Bonds 7817/21⁽¹⁸⁾, the Commission finances part of the RRF disbursements with NGEU green bonds, underpinned by a robust and credible framework including a requirement on the use of proceeds. Accordingly, Articles 7 of the Financing Agreement and 8 of the Loan Agreement require Member States submitting an RRF payment request to report cumulative expenditures incurred for reforms and investments with a positive climate marker, which form the basis of the Commission's reporting on the use of green bond proceeds. The national implementation of some of these measures may continue beyond 2026. Member States should therefore continue reporting on cumulative expenditure data for reforms and investments with a climate tag until the reported amounts correspond to the estimated costs for the specific measure or sub-measure assigned a positive climate coefficient, or no further expenditure is expected, or until 31 December 2031, whichever occurs first. Such reporting should take place at least twice per year (by end June and by end December). If there are no changes or the measure's expenditure is finalised and no additional expenditure is expected, this also should be communicated. The Commission will continue to provide a reporting tool for this purpose.

6. CONTROL, AUDIT AND DATA RETENTION BEYOND 2026

The Financing and Loan Agreements signed between the Commission and the Member States to implement the RRF require Member States to undertake certain measures to protect the financial interests of the Union⁽¹⁹⁾. These responsibilities include ex-ante and ex-post controls and audit work, as well as record keeping and reporting obligations. In accordance with Article 22(1) of the RRF Regulation, Member States may rely on their regular national budget management systems.

The Member States' obligation to protect the financial interests of the Union applies to the measures supported by the RRF irrespective of the timing of any Union payments to the Member States, and also beyond 2026.

The Commission recalls that the provisions of the RRF Regulation only apply to those reforms and investments included in the relevant Council implementing decisions. The Commission further recalls that the provisions of the RRF Regulation apply to any cost incurred to implement a specific RRF measure included in the Council implementing decisions, whilst what was initially estimated or budgeted is not relevant for this determination.

6.1. Continued national controls and audits

The obligations of the Financing and, where applicable, Loan Agreements signed between the Commission and the Member States do not have an end date. For national controls and audits beyond 2026, the Commission highlights in particular the following obligations:

⁽¹⁸⁾ Council Conclusions on Next Generation EU Green Bonds – Approval (2021), 7817/21.

⁽¹⁹⁾ Article 11(1) of the Financing Agreement and Article 20(1) of the Loan Agreement.

Member States must, in line with Key Requirements 3 and 4 of the Financing and Loan Agreements, ensure **appropriate measures and procedures to ensure the fulfilment of milestones and targets**, and the accuracy of the reported information, including both ex-ante and ex-post controls and audits. Whilst all ex-ante controls must take place before the submission of the payment request, to the extent ex-post work on the fulfilment of milestones and targets is not finalised by the submission of the payment request, Member States are encouraged to complete it by the time of the last payment and, at the latest, by Q1 2027. Member States are encouraged to share these results with the Commission as soon as they become available.

Member States must, in line with Article 22(1) of the RRF Regulation⁽²⁰⁾ and Key Requirements 1 and 2, ensure effective and efficient **ex-ante controls to protect the financial interests of the Union**. Such ex-ante controls include controls before any payments are made related to RRF measures by the Member States (i.e. payments to contractors, final recipients, etc.). The obligation to continue these ex-ante controls continues until all such payments have been made by the Member State, even if such payments may occur beyond 2026. For the specific cases of financial instruments, subsidy schemes and equity injections, for which Member States have signed legal agreements in line with requirements in the Council Implementing Decision including provisions regarding the protection of the financial interests of the Union, Member States are expected to ensure that these measures are implemented in line with those respective legal agreements and any control and audit obligations therein.

In addition to ex-ante controls, Member States must, in line with Article 22(1) of the RRF Regulation and Key Requirements 1, 2 and 5, continue to conduct **ex-post controls and adequate and independent audits, to ensure the protection of the financial interests of the Union**. Such ex-post controls and audits include controls and audits undertaken after any payments are made related to RRF measures by the Member State and in particular concern the prevention, detection and correction of fraud, corruption, and conflicts of interest, as well as double funding. Member States must perform such ex-post controls and audits until their obligations are fulfilled. Member States are also expected to include ex-post controls and audits to protect the financial interests of the Union in the planning of relevant national authorities until after all payments related to RRF measures by the Member States have been made and have been subject to such controls and audits, generally on a risk-basis. Risk-based controls and audits should target specific high-risk topics (i.e. conflict of interests, fraud, corruption, double funding) or specific high-risk cases. This is normally expected to result in planned ex-post controls and audits taking place in 2027, potentially in 2028.

In addition to planned work on ex-post controls and audits, Member States must remain reactive to reports of irregularities, in particular related to fraud, corruption and conflict of interest, and continue to investigate such cases related to RRF measures at any point in the future.

Member States must, in line with Key Requirement 2, continue to take appropriate actions to recover funds that have been misappropriated.

As noted in section 3.5, no further management declarations or summaries of audits are expected after the submission of the final payment request. Nevertheless, Member States are requested to submit the results of their controls and audits to the Commission as soon as they become available via the 'EUSEND' platform⁽²¹⁾, unless otherwise communicated by the Commission. The Commission may undertake audits to check that Member States continue to comply with the above obligations.

The Commission has assessed each national control system as adequate in line with Article 19(3)(j) of the RRF Regulation. While Member States are not obliged to maintain after 2026 the precise structures assessed by the Commission and used during the RRF's implementation from 2021 to 2026, the Member States must ensure the adequacy of the structures in place for their respective requirements and functions. The decision regarding the structures to be kept in place after 2026 lies with the Member States, considering for instance the intensity of controls to be performed and cost efficiency considerations. Member States are expected to inform the Commission of any changes to the single contact point, in line with Article 14 of the Financing Agreement and Key Requirement 1. This single contact point is expected to coordinate the response to and follow-up to any requests by the Commission, EPPO, OLAF, ECA or other relevant bodies.

⁽²⁰⁾ Article 22(1) of the RRF Regulation stipulates that 'In implementing the Facility, the Member States, as beneficiaries or borrowers of funds under the Facility, shall take all the appropriate measures to protect the financial interests of the Union and to ensure that the use of funds in relation to measures supported by the Facility complies with the applicable Union and national law, in particular regarding the prevention, detection and correction of fraud, corruption and conflicts of interests.'

⁽²¹⁾ EU SEND is a web-based exchange platform that ensures secure transmission of documents between the Commission and external stakeholders.

6.2. Information Retention and Access

Several provisions require Member States to retain and ensure access to data pertaining to RRF measures, which continue to be relevant beyond 31 December 2026. In particular:

- Article 11(1)(c) of the Financing Agreement and Article 20(1)(c) of the Loan Agreement require Member States to collect and ensure access to data on financial recipients, contractors, sub-contractors, and beneficial owners.
- Article 11(1)(d) of the Financing Agreement and Article 20(1)(d) of the Loan Agreement require Member States to keep records in accordance with Article 133 of the Financial Regulation ⁽²²⁾.
- Article 12(2) of the Financing Agreement and Article 21(2) of the Loan Agreement impose further requirements to keep and provide adequate supporting documents proving that the RRP has been implemented properly, that its implementation complies with the obligations listed in the Financing Agreement and Loan Agreement and that the milestones and targets specified in the Council implementing decision have been satisfactorily fulfilled.

As per Article 133 of the Financial Regulation (recast), and Articles 12 of the Financing Agreement and 21 of the Loan Agreement, the data should be kept for five years starting from the date of the final payment. To provide for a consistent approach, the Commission invites all Member States to ensure data retention and availability until at least 31 December 2031. Moreover, according to Article 133 (2) of the Financial Regulation, such data, records, and documents pertaining to audits, appeals, litigations, the pursuit of claims relating to legal commitments or pertaining to OLAF investigations shall be retained until such audits, appeals, litigation, pursuit of claims or investigations have been closed. If requested in the context of audits, checks or investigations, these data should be provided to the Commission, the European Anti-Fraud Office ('OLAF') the European Court of Auditors ('ECA') and the European Public Prosecutor's Office ('EPPO').

6.3. Continued EU controls, audits, and investigations

Under the terms of the Financing Agreements and Loan Agreements ⁽²³⁾, the Commission will continue to exert its rights to carry out verifications, reviews, checks and audits for the implementation of the recovery and resilience plans up to five years after the final payment.

These control activities concern the information and justification provided for the satisfactory fulfilment of milestones and targets; the prevention, detection and correction of fraud, corruption and conflicts of interests affecting the financial interests of the Union, including the application of Article 11 of the Financing Agreement; and the application of Article 4(2) of the Financing Agreement related to double funding. Further, as provided in Article 12(3) of the Financing Agreement and Article 21(3) of the Loan Agreement, OLAF, EPPO, and the European Court of Auditors may exert their respective rights.

In addition to the requirement to maintain and provide access to data, records, and documents (section 6.1), Member States are obliged to cooperate with the above-mentioned verifications, reviews, checks, audits, and investigations. Accordingly, Member States shall grant officials of the Commission, the OLAF, the ECA and, where applicable, the EPPO, access to sites and premises at which investments and reforms financed under the RRF were carried out and impose similar obligations on all final recipients of funds disbursed. Member States are requested to designate the single point of contact (see 6.1) or else a dedicated point of contact for responding to inquiries or facilitating contact in the context of the above-mentioned verifications, reviews, checks, audits, and investigations post 2026.

⁽²²⁾ Article 133 of 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>); replacing Article 132 of the preceding version of the Financial Regulation.

⁽²³⁾ Article 12 of the Financing Agreement and Article 21 of the Loan Agreement.

The Commission will continue to monitor its audit recommendations issued after 31 December 2026, as well as those issued prior to that date but still open. The Commission will continue to exert its right to engage in the recovery of funds in the cases set out in the framework for the 'Reductions and Recoveries of funds under the RRF' ⁽²⁴⁾. Where relevant, the Commission will ensure effective implementation of OLAF financial recommendations.

6.4. Continued procedures for reporting of (suspected) irregularities

While Member States must currently report (suspected) irregularities to the Commission through the management declarations and summaries of audits that accompany the payment requests, following the last payment request no management declarations will be submitted. Therefore, and to ensure that (suspected) irregularities continue to be reported after the final payment request has been made, the Commission invites Member States to use the Irregularity Management System ('IMS') for this purpose. In addition, the Member States are invited to also report any such cases to DG ECFIN via the 'EU Send' platform ⁽²⁵⁾.

Moreover, in line with the provisions of the OLAF Regulation 883/2013 ⁽²⁶⁾, Member States are obliged to maintain appropriate procedures to ensure that possible cases of fraud, corruption or any other illegal activity affecting the financial interests of the Union are reported to OLAF, for investigative purposes ⁽²⁷⁾. After the submission of the last management declaration and summary of audits, such cases must therefore still be reported to OLAF without any delay and time limit. Indeed, in light of Article 325 TFEU and pursuant to Article 8(3) of the OLAF Regulation, Member States have the duty, unless prevented by national law, to transmit without delay to OLAF, at the request of the Office or on their own initiative, any information, documents, or data considered pertinent to the fight against fraud, corruption, or any other illegal activity affecting the financial interests of the European Union.

In addition, Member States participating in the enhanced cooperation for the EPPO have the obligation to report suspected criminal conduct to the EPPO in line with Article 24(1) of Council Regulation (EU)2017/1939 ⁽²⁸⁾. Reporting of any conduct which may constitute an offence within the competence of the EPPO should be done via the EPPO's dedicated IT platform.

Member States must provide information on facts and findings established in the context of final judgments or final administrative decisions with reference to the grounds set out in Article 138(1), point (c)(iv) and point (d), of the Financial Regulation when they become aware of such information, in accordance with Article 36(8) of the Financial Regulation. The Commission encourages Member States to use the Irregularity Management System ('IMS') for this purpose.

⁽²⁴⁾ Commission Notice – Guidance on recovery and resilience plans (OJ C, C/2024/4618, 22.7.2024, ELI: <http://data.europa.eu/eli/C/2024/4618/oj>), Annex IV.

⁽²⁵⁾ A dedicated channel will be created by DG ECFIN for each Member State to use this platform for reporting suspected fraud cases.

⁽²⁶⁾ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

⁽²⁷⁾ Reports for investigative purposes should be sent to OLAF single point of contact email (OLAF-FMB-SPE@ec.europa.eu).

⁽²⁸⁾ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).