

Implementation of the REPowerEU plan needs a boost



EUROPEAN
COURT
OF AUDITORS

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01

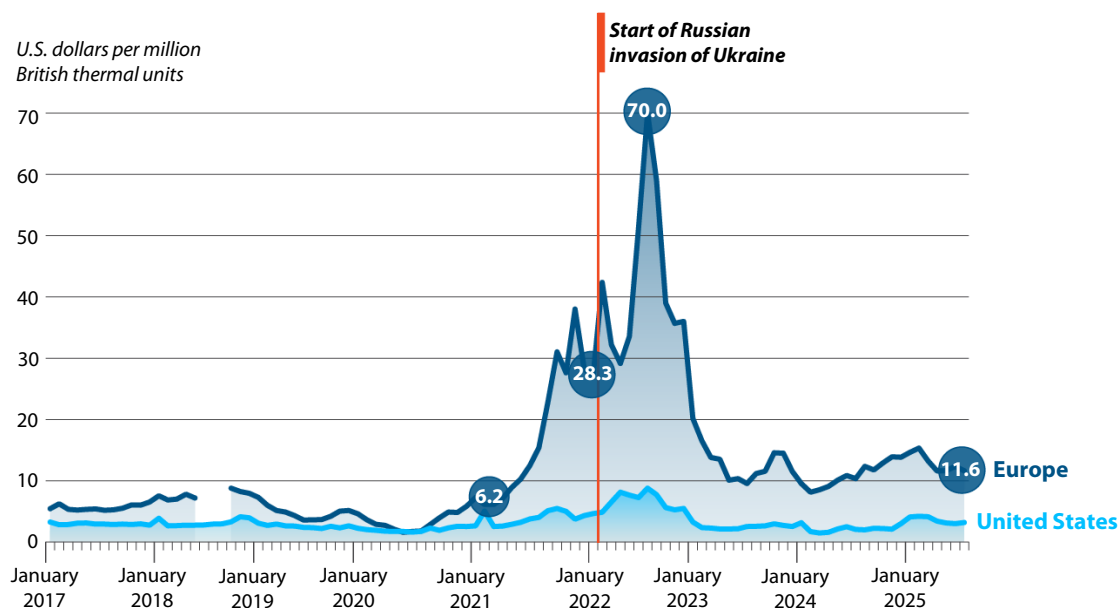
Main messages

Why this area is important

- 01** Russia's invasion of Ukraine and its geopolitical consequences have caused massive disruption to the functioning of energy markets in the EU, as a result of the EU's high level of dependency on fossil fuels imported from Russia. Before 2022, Russia was the EU's leading energy supplier and it was the source of between 26 % and 27 % of all EU energy imports¹. Oil imports from Russia represented 27 % of EU imports in 2021. In 2021, The EU imported around 155 billion cubic metres (bcm) of Russian gas, a figure which represented more than 40 % of the EU's gas consumption and 45 % of its gas imports. Some member states had an even higher level of dependence on Russian fossil fuels.
- 02** Since 2021, natural gas prices in the EU have increased significantly. At their peak, following Russia's invasion of Ukraine in February 2022, they reached USD 70 per million British thermal units before falling back to a range between USD 9 to USD 15 from mid-2023 onwards. This compares to a pre-war range of between USD 3 and USD 9. Natural gas prices in the EU are significantly higher than in the USA (see [Figure 1](#)).

¹ Russian energy imports fell by €6.1 billion, Eurostat, 22 November 2022.

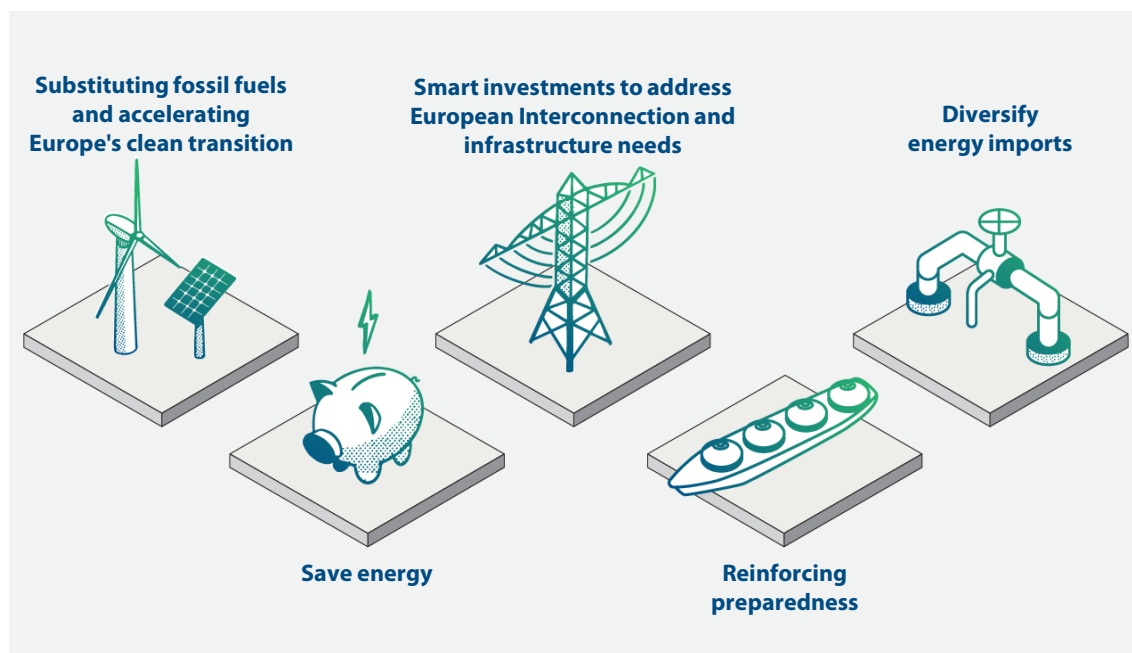
Figure 1 | Monthly prices for natural gas in the United States and Europe from January 2017 to July 2025



Source: ECA based on Statista data.

- 03** In May 2022, at the request of the European Council, the Commission presented the [REPowerEU plan](#). The plan was intended to “rapidly reduc[e] the EU’s dependence on Russian fossil fuels by fast forwarding the clean transition and joining forces to achieve a more resilient energy system and a true Energy Union”. The plan put forward a set of actions with five objectives, increased the ambition of certain key EU targets in the ‘Fit-for-55’ legislative package (share of renewables in the EU’s gross final energy consumption increased to 42.5 %, an additional 103 gigawatts (GW) produced from solar and wind renewable energy sources (RES), and 11.7 % reduction in energy demand). The contribution of each member state to the overall RES target is calculated on the basis of the rules set out in the Governance Regulation. These contributions are instrumental to achieve the annual targets for GHG emissions set out in the [Effort Sharing Regulation](#). The Commission is mandated to assess compliance with the specific targets. In addition, the REPowerEU plan reiterated the importance of strengthening cross-border electricity interconnections (see also [Figure 2](#)).

Figure 2 | Objectives of the REPowerEU plan



Source: ECA.

- 04** Under the [EU policy framework for Energy Union and Climate Action](#), member states were required to revise their **national energy and climate plans (NECPs)** and submit them to the Commission by mid-2023. Following the adoption of the REPowerEU plan in May 2022, these revisions were also required to reflect the greater ambition of key 'Fit-for-55' targets. Member states were required to specify national objectives and targets, which needed to be more ambitious than the initial NECPs', as well as an overview of the corresponding policies and measures. The Commission was required to assess these objectives and targets and provide recommendations to be considered for the adoption of the final revised plans². The final revised NECPs were assessed collectively in May 2025³.
- 05** In May 2022, the Commission estimated that reaching the more ambitious 'Fit-for-55' targets proposed by the REPowerEU plan would require additional investments of around €300 billion by 2030. These investments were additional to those already needed to achieve the initial 'Fit-for-55' targets⁴.

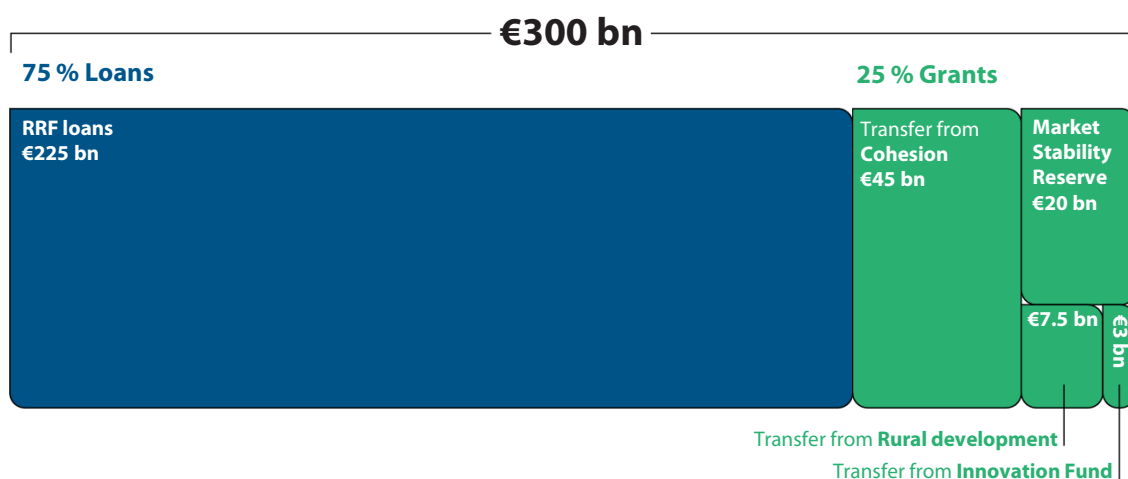
² Article 14 of [Regulation 2018/1999](#) on the governance of the Energy Union and Climate Action.

³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – EU-wide assessment of the final updated national energy and climate plans Delivering the Union's 2030 energy and climate objectives, [COM/2025/274](#) final.

⁴ [SWD\(2022\) 230 final](#), p. 5.

- 06** The Commission’s Communication for the REPowerEU plan also stated that the Recovery and Resilience Facility (RRF) is highly suitable to implement urgent priorities in a joint EU framework . The Commission proposed to amend the RRF Regulation in May 2022⁵, in this proposal, it made nearly €300 billion available to fund the REPowerEU plan, mainly by reallocating €225 billion of unused RRF loans. The remaining €75 billion of funding in form of grants was to be provided from the auctioning of a limited portion of Emissions Trading System (‘ETS’) allowances from the Market Stability Reserve (‘MSR’) estimated (€20 billion) and as a result of optional transfers from other EU instruments (€50 billion, mainly from Cohesion) (see [Figure 3](#)).

Figure 3 | Total available EU financing of the REPowerEU plan through the RRF



Source: ECA, based on a presentation made to the RRF Working Group on 16 June 2022 and proposal to amend RRF Regulation (COM(2022)231 final).

- 07** Member states that wished to obtain RRF financing for their REPowerEU investment needs were required to submit an amendment to their recovery and resilience plans (RRPs), adding a new separate “REPowerEU chapter”, after 1 March 2023. The chapters were not required to be submitted within a specific timeframe. However, loans could only be committed if the chapters had been submitted by 31 December 2023.
- 08** Our audit focuses on the actions taken under the REPowerEU plan to end the dependence on Russian fossil fuels by:

⁵ [COM\(2022\) 231](#) final, proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulation (EU) 2021/1060, Regulation (EU) 2021/2115, Directive 2003/87/EC and Decision (EU) 2015/1814.

- diversifying sources of oil and gas supplies away from Russia;
- speeding up the clean energy transition by increasing the production capacity of renewables; and
- strengthening cross-border energy interconnectivity.

09 During our audit, we assessed the implementation of the REPowerEU plan in terms of the requirements set out in both the revised NECPs and the corresponding RRF REPowerEU chapters. We also examined how RES investments under RRF REPowerEU chapters and other new measures in the revised NECPs contributed to achieving the higher renewable energy production targets and enhancing interconnection capacity. In addition, we checked a sample of 27 RRF-funded measures (6 reforms and 21 investments) included in the REPowerEU chapters of five member states: Belgium, Italy, Lithuania, Poland, and Romania.

10 Auditing the REPowerEU plan is essential to understanding whether the EU's main crisis-response instrument has functioned effectively and where its design and implementation can be strengthened. By identifying what has worked and what has fallen short, this audit provides evidence that can help improve future EU-level energy measures. The lessons we can learn from the plan are particularly relevant now, as new geopolitical tensions, such as the emerging crisis linked to the conflicts in the Near and Middle East, may once again require rapid, coordinated and well-targeted action to safeguard the EU's energy security. More background information and details on the audit scope and approach are provided in [Annex I](#).

What we found and recommend

11 Since the adoption of the **REPowerEU plan**, the EU reduced its dependency on imports of Russian fossil fuels. However, the investments triggered to finance the REPowerEU plan, mainly through RRF REPowerEU chapters, cannot be considered sufficient to achieve the increased targets in renewable energy sources production capacity and cross-border connectivity. Furthermore, the REPowerEU plan did not provide for effective governance tools to monitor its implementation and measure reliably its achievements. Finally, the Commission did not have sufficient powers to enhance implementation and neither the Commission nor member states could provide evidence if and how the gap between estimated investment needs and investments actually undertaken were being addressed through other means.

The key EU tools to govern the REPowerEU plan used by the Commission do not ensure effective monitoring and steering of its implementation

- 12 The REPowerEU plan intended to use the key tools of the EU governance framework for Energy Union and Climate Action.** The REPowerEU plan stated that “NECPs are key in delivering on the REPowerEU objectives” and envisaged that the Commission would report progress on REPowerEU mainly through the State of the Energy Union and Climate Action reports, which are informed by the biennial NECP progress reports. Under the framework the Commission has a mandate to assess compliance of the NECPs with the Governance Regulation and issue non-binding recommendations. In addition, the Commission has to monitor progress towards the achievement of targets based on data submitted by member states, whose reliability it is not legally required to verify. As designed, those tools do not ensure that the Commission can effectively steer the implementation of the REPowerEU plan (see paragraphs [22-23](#)).
- 13 The revised NECPs and RRF REPowerEU chapters are not sufficient to achieve all REPowerEU plan objectives and targets.** For a sample of 11 member states, we found that the revised NECPs did not provide sufficient information on which actions aimed at the implementation of the REPowerEU plan, how these are funded, or how they complement the RRF measures included in the member states’ REPowerEU chapters. We also found that not all member states had revised their NECPs to cover REPowerEU needs, as Poland has still not done so. Revised NECPs did not set out any targets related to independence from Russian fossil fuels or did not make any additional commitment in the light of the 15 % grid interconnectivity target as a result of the REPowerEU plan. Moreover, the link between member states’ NECPs and RRF REPowerEU chapters is generally weak as most NECPs provide vague cross-references, if any, to the measures included in those chapters. All the above makes it impossible to assess whether member states can achieve the targets of the REPowerEU plan and bridge the significant gap between the estimated investment needs and the amounts committed so far (see paragraphs [24-26](#)).
- 14 Commission’s assessment had limited impact on the revised NECPs.** The Commission issued recommendations on the draft revised NECPs submitted in 2023 for 20 member states. These recommendations aimed to ensure compliance of the revised NECPs with the requirements of the Governance Regulation. As these recommendations were not binding, member states only partially addressed them in their updated NECPs. Finally, in our view, the Commission should have issued a recommendation for another five member states to better align the revised NECPs with the objectives of the REPowerEU plan, and the measures outlined in the RRF REPowerEU chapters (see paragraphs [27-32](#)).

15 Progress reports, in their current format, are not by themselves a robust basis for the Commission’s monitoring of the actions aimed at implementing the REPowerEU plan.

Biennial progress reports do not provide sufficient information to assess the state of play of actions for implementing the REPowerEU plan. The majority of reports do not include information on privately financed investments as this is not mandatory under Implementing Regulation 2022/2299, adopted by Commission with the qualified majority of member states. By the end of 2025, four member states had not submitted their full second biennial progress report, which was due by March 2025. The Commission assesses progress based on these biennial reports, but it does not verify the reliability of the underlying data as it is not legally required to do so. The Commission only carries out limited checks on the consistency of the data. We found significant inconsistencies and misreporting that affect transparency and comparability across member states and, as a result, the reliability of the information presented in the annual State of the Energy Union Report and the Climate Action Progress Report. Furthermore, these two reports do not provide a detailed account at EU level of the actions taken with a view to implementing the REPowerEU plan, or their concrete achievements (see paragraphs [33-38](#) and [45](#)).



Recommendation 1

Strengthen the tools for the delivery of the actions implementing the Energy Union and Climate Action framework

The Commission should strengthen the Energy Union and Climate Action framework with the aim of changing the NECPs from a policy document into a robust and comprehensive tool with clear timelines, responsibilities and performance monitoring framework, by specifying that:

- (a) NECPs include a clear identification of needed investments and funding sources, supported by concrete measures, with clear performance indicators;
- (b) the Commission has strengthened tools to ensure compliance of the NECPs with the requirements of the Governance Regulation and to verify the reliability of the information provided in member states’ monitoring reports.

Target implementation date: when revising the Regulation on the Governance of the Energy Union and Climate action.

The RRF, through its REPowerEU chapters, cannot be considered to be the main driver for achieving the objectives of the REPowerEU plan.

16 Additional investments triggered by the REPowerEU plan so far fall significantly short of the estimated €300 billion needed in investments by 2030. This implies that the actual additional investments triggered by the REPowerEU plan may be insufficient to achieve the agreed objectives or that the initial estimation made by the Commission may have been overstated, or both. In 2022 the Commission had estimated additional investment needs amounting to around €300 billion to achieve the initially proposed REPowerEU objectives, including the more ambitious 'Fit-for-55' targets. The Commission also stated that the RRF, through its REPowerEU chapters, was at the heart of funding these investments. No new sources of finance were proposed. From the amount made available (close to €300 billion), member states committed only €65 billion (22 % of the total) in their REPowerEU chapters (€25 billion in grants from ETS allowance auctions and €40 billion in loans). There were no transfers made from Cohesion or Rural development. After the last wave of amendments to the plans the total figure in April 2026 was €54.3 billion (18 %). While the Commission anticipates that national public and private investments might bridge the gap between the amount committed under the REPowerEU chapters of the RRF and the estimated investment needs of the whole REPowerEU plan, our audit showed that neither the Commission nor the member states could provide evidence to substantiate this assumption. At this stage, it remains unclear how the REPowerEU plan can be fully implemented (see paragraphs [39-46](#)).

17 RRF REPowerEU chapters did not sufficiently address some of the outstanding strategic challenges identified in the European Semester, including those related to cross-border interconnectors. Member states largely addressed 50 % of the sub-CSRs related to the REPowerEU objectives within the scope of our audit and 22 % marginally. They did not address 6 %. Furthermore, only two out of the ten member states which received a 2023 country-specific recommendation to address cross-border interconnections (20 %) included measures aimed at doing so in their RRF REPowerEU chapters (see paragraphs [47-56](#)).



Recommendation 2

Obtain comprehensive, timely and reliable information about the existing financing gap of all actions implementing the REPowerEU plan

The Commission should ask member states to provide information on an annual basis about the budgets and financing sources for all actions aimed at implementing the REPowerEU plan.

Target implementation date: by the end of 2026.

The EU has significantly reduced its dependence on Russian fossil fuels, but REPowerEU RRF measures can make only a limited contribution to clean energy production capacity and cross-border interconnections

- 18 Despite the reduction in the EU's dependence from Russian fossil fuels, challenges persist.** The REPowerEU plan resulted in a ban through EU sanctions applied to imports of fossil fuels from Russia, except for natural gas. Consequently, oil imports diminished drastically, and gas also did it, albeit to a lesser extent than oil. Important challenges persist as a certain amount of Russian oil continued to come to the EU indirectly, via third countries, and some member states still import a non-negligible amount of natural gas. The new Regulation 261/2026 establishes a legally binding progressive ban on imports of Russian gas, leading to a complete phase-out from the end of 2027. However, it does not include any provisions imposing direct penalties on member states that fail to comply with the ban. Finally, current developments in the energy markets underscore the need to accelerate the diversification and prevent future overreliance on one supplier (see paragraphs [58-65](#)).
- 19 RRF REPowerEU measures with clear quantified targets account only for a limited increase in clean energy production capacity, mainly solar.** According to the Commission's estimates, RRF measures included in the REPowerEU chapters are expected to provide at least 20 GW of additional renewable energy capacity by 2026. This is less than 20 % of the intended additional 103 GW of renewable energy production capacity estimated by the REPowerEU plan. However, our analysis shows that only 12 out of a total 45 RES measures included in the RRF REPowerEU chapters had clear and measurable targets totalling 1.6 GW. In this context, we found that RRF milestones and targets often track expenditure or number of contracts, but do not mention output, such as additional capacity created

expressed either as MW or GW. This makes identifying the progress on achieving the additional renewable energy capacity of these RRF-funded measures more difficult. Finally, we found that most of the RRF-funded investments in renewable energy generation capacity in the REPowerEU chapters are directed to solar plants, while wind farms are underrepresented compared to the estimates indicated in the REPowerEU plan. This is mainly due to long permitting and delivery lead times, and keeps the EU dependent on imports of significant volumes of fossil fuels (see paragraphs 66-76).

- 20 Insufficient focus of RRF REPowerEU chapters on cross-border interconnectors represents a missed opportunity to increase the efficiency of the single electricity market and its integration.** Actual cross-border interconnection projects are complex and require an implementation timeline, which is much longer than the RRF's lifespan and thus difficult to complete. We identified only three REPowerEU measures for cross-border interconnectors across two member states, one of which was later withdrawn. Eight member states did not include any such measures despite having received a sub-CSR calling for the development of cross-border interconnectors. However, the broad definition of the cross-border or multi-country criterion enabled member states to classify 76 % of their RRF REPowerEU measures as meeting the requirement to have a cross-border or multi-country dimension or effect, largely exceeding the 30 % target set by the amended RRF Regulation. According to our assessment, most of these measures were routine domestic measures contributing to reduced fossil-fuel dependency or lower energy demand without a direct cross-border element (see paragraphs 78-82).



Recommendation 3

Ensure the effective use of EU funding to achieve the clean energy transition objectives of the REPowerEU plan

When deploying future EU funding instruments to support measures aimed at achieving energy and climate objectives towards clean energy generation or grid reinforcement, the Commission should ensure that these measures:

- (a) include clear, results-oriented targets explicitly linked to those objectives; and
- (b) are supported by realistic timelines within the funding instrument that enable the implementation of ambitious and complex measures, and have sufficient follow-up funding.

Target implementation date: when proposing future instruments contributing to clean energy generation or grid reinforcement.



Recommendation 4

Improve the definition and management of cross-border measures aimed at achieving clean energy transition objectives in future funding instruments

When deploying future EU funding instruments to support cross-border measures aimed at achieving clean energy transition objectives, the Commission should:

- (a) clearly define the elements required to consider a project as a genuine multi-country project (e.g. grid interconnector projects) and set individual targets for each member state participating in the project; and
- (b) improve the management of key cross-border investments to ensure the timely and effective implementation of these strategic investments.

Target implementation date: when proposing future instruments aimed at supporting cross-border measures to achieve clean energy transition objectives.

21 The Commission's evidence base for assessing the achievements of the REPowerEU plan is weak. The RRF performance framework was not changed to specifically cater for monitoring and assessing of results towards the achievement of the REPowerEU plan's objectives. For the sole common indicator recording additional RES production capacity, there is no requirement to report separately on what corresponds to the initial target and what to the additional target linked to the introduction of the REPowerEU plan. Other key objectives, particularly, reducing dependence on Russian fossil fuels and enhancing cross-border interconnection capacity, are not covered by any RRF common indicator. Moreover, the current description of the milestones and targets of the RRF-funded measures in the REPowerEU chapters do not always make it possible to assess quantitative results or impacts. Outside the RRF, there is no specific requirement to collect reliable data at member state level to determine the results and impact achieved by the actions taken under the REPowerEU plan's objectives and report it to the Commission. Based on our audit findings, we consider that it remains unclear how the Commission intends to assess which reductions in Russian fossil fuel imports and progress on other specific REPowerEU plan objectives (e.g. renewable energy production capacity or interconnectors) can be attributed to actions taken by member states under the REPowerEU plan or to other actions or measures predating or unrelated to the REPowerEU plan. There are significant shortcomings regarding the definition of measurable targets and post-2026 monitoring of results of the measures being implemented by the RRF. Finally, the lack of relevant REPowerEU indicators and reliable performance data will make very challenging to assess

the effectiveness of the RRF measures addressing the REPowerEU plan (see paragraphs [91-93](#)).



Recommendation 5

Develop and use adequate performance indicators for assessing the achievements towards REPowerEU objectives in the relevant reporting tools

To assess the achievements towards the objectives of the REPowerEU plan in the relevant reporting tools, the Commission should:

- (a) define performance indicators explicitly linked to relevant objectives of the REPowerEU plan that are sufficiently clear and quantifiable; and
- (b) ensure that member states apply these indicators and report data that meet high quality and reliability standards.

Target implementation date: when amending the Energy Union and Climate Action Governance Regulation or when proposing future instruments concerning the objectives of the REPowerEU plan or when adjusting the relevant reporting tools.

A closer look at our observations

The key EU tools to govern the REPowerEU plan used by the Commission do not ensure effective monitoring and steering of its implementation

The REPowerEU plan was intended to use the key tools of the EU Energy Union and Climate Action and RRF governance frameworks

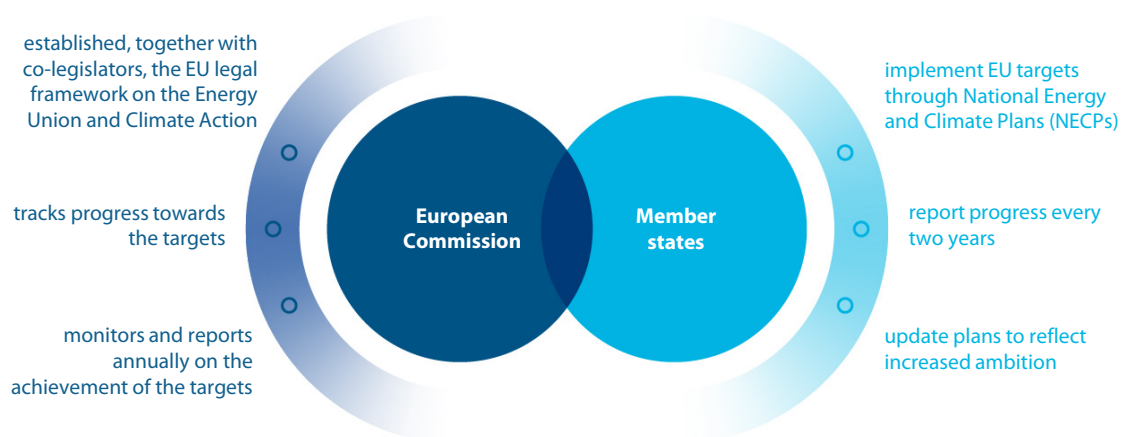
22 EU action to achieve the Energy Union and tackle climate change is shaped by a set of initiatives reflecting evolving objectives over the years. [Annex III](#) outlines these key initiatives. Key components of the governance framework for Energy Union and Climate Action are:

- **Targets:** The EU is aiming for climate neutrality by 2050, with intermediate targets set for 2030 concerning the reduction of greenhouse gas (GHG) by 55 % compared to 1990 through a number of actions in different areas or sectors. These targets were made legally binding by the 2021 European Climate Law. REPowerEU actions should aim to increase the share of RES in the EU's gross final energy consumption from 40 % to 42.5 % by 2030; to an 11.7 % reduction in the EU's total energy demand compared to the projected energy consumption for 2030 (based on the 2020 reference scenario). These increased targets should lead to an additional estimated

103 gigawatts (GW) of renewable energy production capacity (41 GW wind and 62 GW solar)⁶.

- **Key governance tools:** (1) National Energy and Climate Plans (NECPs), policy documents submitted by member states to the Commission in 2019 and 2020 and revised in 2023-2024, which outline the national policies and measures to be implemented in the 2021-2030 period to achieve the EU targets; (2) biennial progress reports, which provide oversight as they monitor the implementation progress of NECPs towards the targets described earlier; and (3) the Commission's State of the Energy Union report and Climate Action Progress Report, which provide an annual assessment of the EU's progress toward its climate and energy goals and outline next steps for the year ahead.
- **Roles:** As shown by [Figure 4](#), the Commission and co-legislators (the European Parliament and the Council) have established the EU legal framework on Energy Union and Climate Action. Member states are responsible for implementing EU targets through actions included in NECPs, reporting progress every two years, and updating the NECPs to reflect the increased ambition resulting from the REPowerEU plan. The Commission monitors and reports annually on the achievement of the targets through the Commission's State of the Energy Union Report and the Climate Action Progress Report and other means (for example, the Commission has a mandate to assess compliance of the NECPs with the Governance Regulation and issue non-binding recommendations).

Figure 4 | Roles within the EU's governance framework on Energy Union and Climate Action

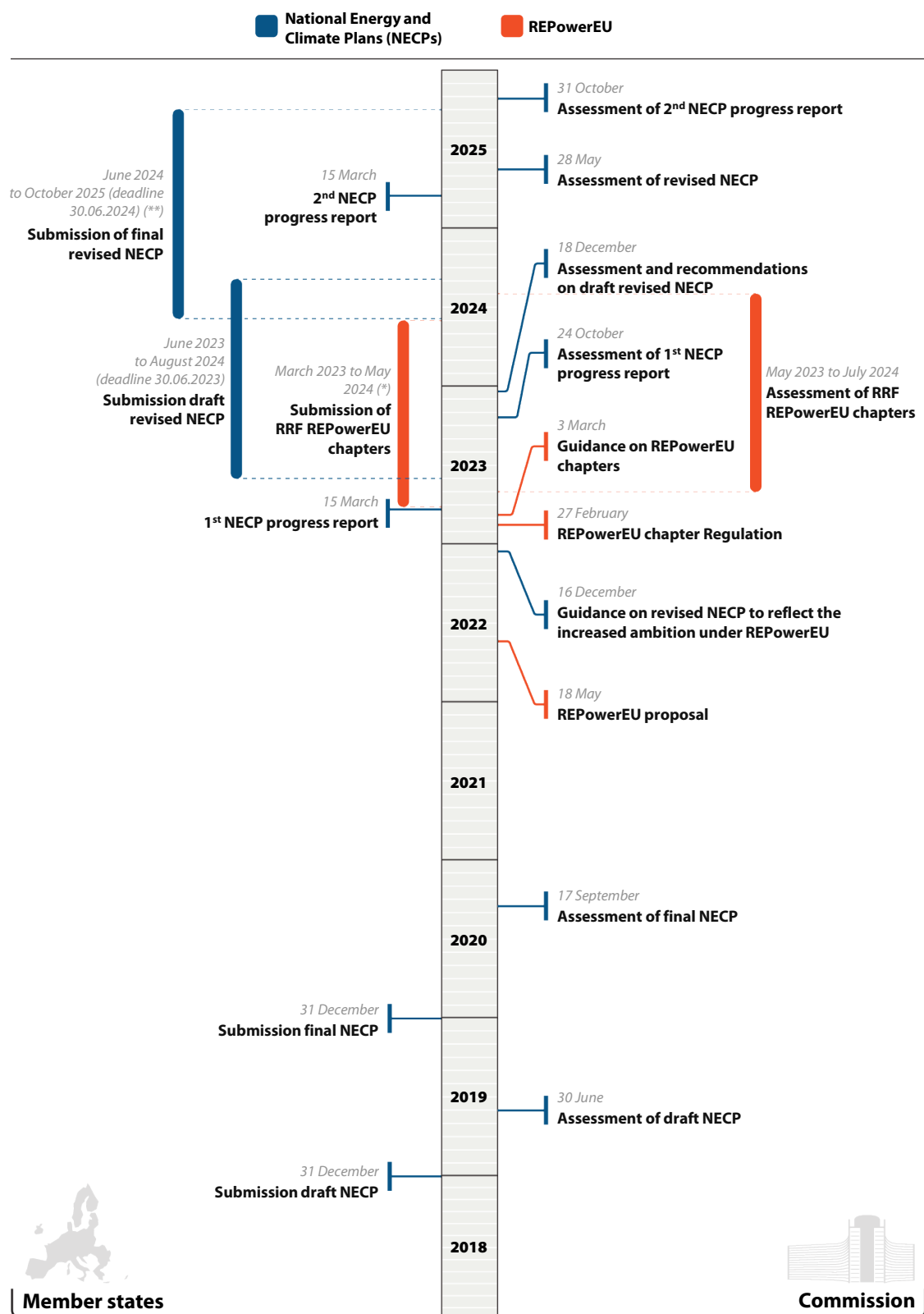


Source: ECA.

⁶ SWD(2022) 230 final.

23 The REPowerEU plan envisages the use of NECPs, biennial progress reports and the State of the Energy Union and Climate Action reports to plan and monitor the actions intended to deliver the REPowerEU objectives, thus effectively integrating the REPowerEU plan into the EU governance framework for Energy Union and Climate Action. *Figure 5* shows the timeline for designing and revising NECPs to take into account the REPowerEU plan. In addition, the Recovery and Resilience Facility (RRF) REPowerEU chapters are governed by the RRF governance framework. *Figure 6* illustrates the main steps for both frameworks. As further developed in the next two subsections, we found that the REPowerEU plan was not well integrated into the EU governance framework for Energy Union and Climate Action because the key EU tools to govern the REPowerEU plan do not ensure that the Commission can effectively monitor and steer its implementation.

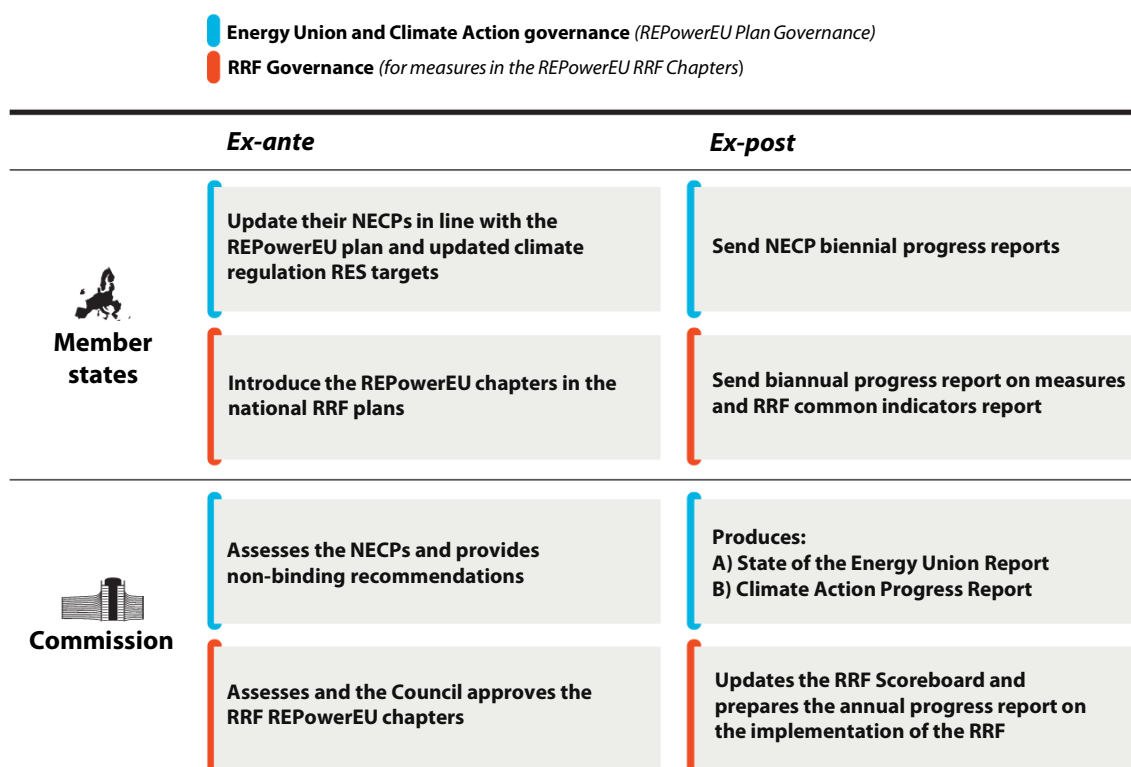
Figure 5 | Timeline for NECPs and REPowerEU plan



(^(*)) exception: BG submitted its REPowerEU chapter in Apr 2025
 (^(**)) exception: Poland has not yet submitted its final revised NECP

Source: ECA.

Figure 6 | Main steps integrating the REPowerEU plan into the Energy Union and Climate Action and RRF governance frameworks



Source: ECA.

The revised NECPs and the RRF REPowerEU chapters are not sufficient to achieve all REPowerEU plan objectives and targets

- 24** Under the Energy Union and Climate Action Governance Regulation⁷, NECPs are meant to steer the investments needed for the climate and energy transition, helping mobilise private and public spending. The REPowerEU plan stated that “NECPs are key in delivering on the REPowerEU objectives”⁸. Consequently, the Commission’s guidance for the mid-term revision of NECPs⁹ stipulated that member states should describe the role of the RRF REPowerEU chapters in implementing the revised NECPs, cross-reference RRF

⁷ Regulation 2018/1999 of 11 December 2018 on the Governance of the Energy Union and Climate Action.

⁸ COM(2022) 230 final, p. 4.

⁹ Commission Notice on the guidance to member states for the update of the 2021-2030 NECPs (2022/C 495/02).

REPowerEU chapters “for each relevant policy and measure” and indicate the role of NECPs in complementing the RRF REPowerEU chapters.

25 We examined the extent to which the REPowerEU plan influenced targets and measures in the revised NECPs, focusing specifically on reducing dependence on Russian fossil fuels, increasing renewable energy production capacity and enhancing cross-border interconnections. We also assessed whether the Commission could rely on the revised NECPs as a governance tool to steer the implementation of the REPowerEU plan. Finally, we looked at the link with the RRF REPowerEU chapters, and whether the Commission conducted a robust assessment of these connections.

26 We found that the NECPs showed insufficient alignment with the objectives of the REPowerEU plan and that their link to the RRF REPowerEU chapters was weak. We identified five main shortcomings.

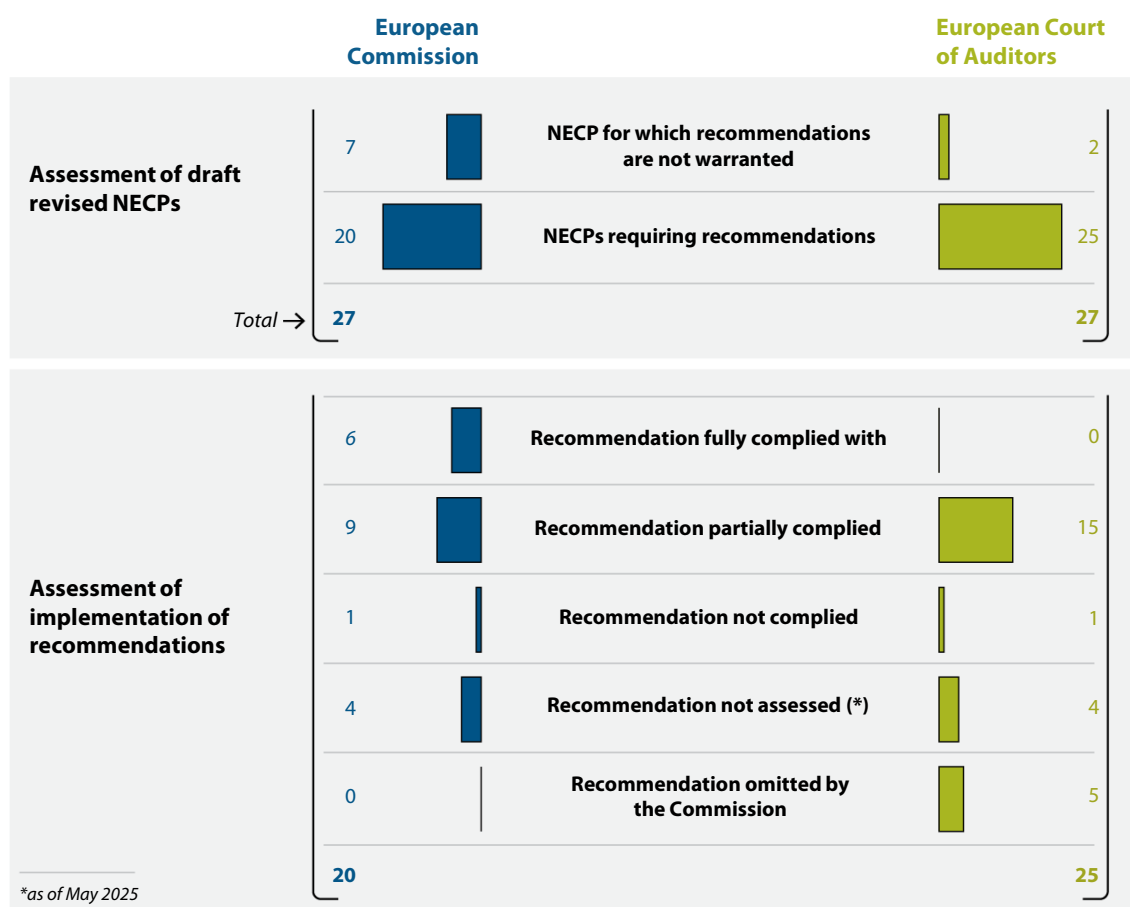
- It is not clear whether the Commission had a full picture of the most important needs in member states and how they will be addressed, because RRF REPowerEU chapters for many member states were approved without seeing the revised NECPs. Also, NECPs vary significantly in detail and structure despite a standard table of contents¹⁰, making cross-country comparison and the Commission’s assessment difficult.
- Second, the lack of a final revised NECP for Poland prevents any thorough assessment of progress towards achieving the overall REPowerEU targets and objectives. As Poland is the largest beneficiary of REPowerEU funds under the RRF, with €24.5 billion (38 % of the total amount committed in the RRF REPowerEU chapters).
- Third, most final revised NECPs did not set any specific targets to reduce dependence on Russian fossil fuels such as diversifying energy sources as required under the REPowerEU plan, or did not make any additional commitment in the light of the 15 % grid interconnectivity target as a result of the REPowerEU plan (see paragraph 31). Only 16 of the 27 member states aligned their RES target contributions with the increased levels arising from the REPowerEU plan (see paragraph 30).
- Fourth, only 15 of the 27 member states in their NECPs provide cross-references to the RRF-funded measures included in the RRF REPowerEU chapters. Based on our assessment, we consider that only three member states (Hungary, the Netherlands and Portugal) did provide clear links to all the RRF REPowerEU chapters’ measures in their NECPs. Overall, just 35 % of RRF measures of the REPowerEU chapters are referred to in the final revised NECPs.

¹⁰ Annex I to EU Regulation 2018/1999.

- Fifth, the final revised NECPs from our sample do not explicitly link additional new measures – those beyond what is already included in the RRF REPowerEU chapters – to the REPowerEU plan. This link is necessary to show the actions worth €235 billion that are needed to be on track for the clean transition targets. We looked in detail at the final revised NECPs for 11 member states whose RRF REPowerEU chapters represented 54 % of the total amount committed (€65 billion). We found that revised NECPs of beneficiaries of more than half of RRF REPowerEU chapters' committed funding did not provide entirely key information about the additional new actions to implement the REPowerEU plan (such as their estimated investment costs, how these are funded and how they complement the RRF measures included in their RRF REPowerEU chapters). As a result, the Commission cannot gain a comprehensive picture of the member states' planned or ongoing investments in RES or other related energy projects, and how they are funded (other EU/national funds, private funds or a combination). It is also not possible to assess if and how member states bridge the significant gap between the additional investments needed to implement the REPowerEU plan estimated at €300 billion by the Commission and the €65 billion committed in the RRF REPowerEU chapters (see paragraphs 05 and 44).

27 The Commission issued a non-binding recommendation on improving the NECP's correlation with the RRF REPowerEU chapter for 20 member states (see [Table 1](#)). The Commission considered that six member states had fully addressed the recommendation received. However, our analysis shows that none of the six had addressed the recommendation to improve their disclosure of the link between revised NECPs and the actions intended to implement the REPowerEU plan or chapter.

Table 1 | Summary of recommendations made to revised NECPs concerning link to REPowerEU plan or RRF REPowerEU chapters



Source: ECA, based on Commission's assessment of final revised NECPs and ECA's review of this assessment.

- 28** Based on our own analysis, we consider that five of the seven member states that did not receive any Commission recommendation on the 2023 draft revised NECPs (Denmark, Greece, France, Austria and Romania) did not clearly refer to RRF-funded measures in their REPowerEU chapters either in the draft revised NECP or in the final revised NECP. Therefore, in our view, the Commission should have issued a recommendation for these five member states to better align the revised NECPs with the objectives of the REPowerEU plan, and the measures outlined in the RRF REPowerEU chapters (see example in [Box 1](#)).

Box 1

Lack of correlation of the final revised NECP with the RRF REPowerEU chapter – France

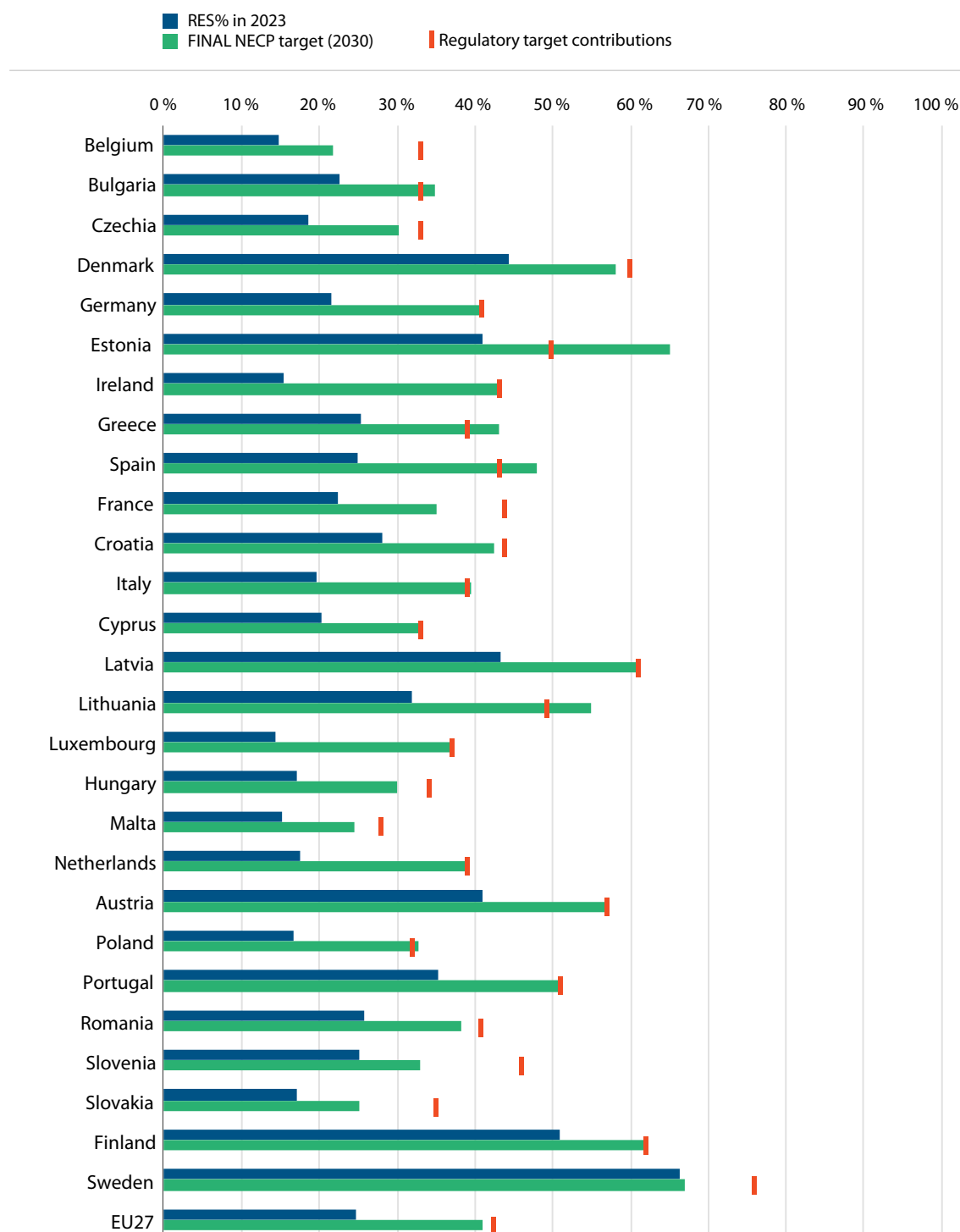
The Commission did not issue a recommendation to France regarding the alignment of its 2023 draft revised NECP with other planning instruments, including the RRP and its RRF REPowerEU chapter. In its assessment, the Commission observed that the draft revision did not specify the share of RRF financing and did not clearly reference either the REPowerEU chapter or the amended RRP.

In 2025, the Commission assessed the final revised NECP and concluded that it “insufficiently covers the main reforms and investments of the RRP that contribute to implementing objective, targets and contributions of the Energy Union”. The assessment also noted that several RRP measures were omitted from the final revised NECP. These omissions included the measure on the energy renovation of public buildings, supported by €6.4 billion in RRF grants.

- 29** In our view, the Commission did not conduct a specific assessment to verify that the revised NECPs were sufficiently aligned with the objectives of the REPowerEU plan and the RRF-funded measures outlined in the REPowerEU chapters. We found that for more than half of the NECPs, the Commission had focused its assessment only on the overall correlation with the RRP. The Commission provided no evidence to demonstrate that it had looked specifically at the correlation with REPowerEU chapters and associated RRF-funded measures.
- 30** As a result of the REPowerEU plan, the Renewable Energy Directive was amended to raise the EU’s binding 2030 RES target to 42.5 %. Although member states refer to an increase in RES-related target contributions in their revised NECPs versus the initial NECPs issued in 2019, this higher level of ambition is not supported by clear, quantifiable measures with defined targets in terms of additional generation capacity to be implemented. Without this information, it is not possible to assess whether the incremental solar or wind targets set out in the REPowerEU plan can be reached (see link (1) to ECA comparison of NECP implementation measures in [Annex IV](#)). Moreover, for 11 of the 27 member states, the 2030 contributions to the overall target disclosed in the revised NECPs are still below the level calculated on the basis of the rules set out in the Governance Regulation¹¹ (see [Figure 7](#)).

¹¹ Ibid., Annex II.

Figure 7 | Share of energy from RES for each member state: 2023 actual figures compared with the ambition disclosed in final revised NECP's and regulatory target contributions



Note: At the time of the EU-wide assessment report, Estonia and Poland provided updated figures based on the versions of the final NECPs available for public consultation (not yet officially submitted). For Belgium, the data is from the draft revised NECP as neither a final revised NECP nor a preliminary updated figure to the Commission had been submitted.

Source: ECA, based on [EU-wide assessment of the final revised NECPs](#).

31 Finally, our analysis showed that the REPowerEU plan did not have any material impact on targets disclosed in the revised NECPs relating to independence from Russian fossil fuels or cross-border interconnectivity of the electricity grid (see link (2) to ECA comparison of EU-27 NECP targets in [Annex IV](#)).

- No member state made a clear commitment to any quantitative targets with a view to reducing the share of imports of Russian fossil fuels. In fact, some revised NECPs provide even less detail on this issue than their 2019 counterparts (see example in [Box 2](#)).
- Twelve member states¹² have already exceeded the 15 % regulatory requirement for cross-border interconnectivity to be achieved by 2030, but this achievement predates the REPowerEU plan and was not due to it. Out of the remaining 15 member states, none made any additional commitment to achieving the requirement, and many are at risk of not meeting it. This requirement is however instrumental for achieving the REPowerEU objectives.

Box 2

Less information on phasing out imports of Russian gas in the revised NECP than in 2019 – Hungary

Following its assessment of the draft revised NECP, the [Commission recommended](#) that Hungary provide more detailed information, including on its plans to diversify away from Russian gas. Hungary did not address this recommendation and even provided less information than in the 2019 NECP. Its final revised NECP mentions the goal of diversifying its energy supply, reducing imports of Russian fossil fuels and encouraging demand reduction, but it no longer outlines possible alternative scenarios for diversifying gas imports. A table included in the initial 2019 NECP showed that across all scenarios Hungary anticipated that imports from Russia would remain constant at 3 billion m³/year, despite variations in alternative sources.

32 The next revision of the NECPs will take place for the post-2030 period as part of the upcoming revision of the Governance Regulation. Therefore, as things stand, the Commission will not be in a position to follow up on whether member states address the weaknesses described above.

¹² Denmark, Estonia, Croatia, Latvia, Lithuania, Luxembourg, Hungary, Malta, Netherlands, Austria, Slovenia, Sweden.

Progress reports fail to steer and monitor implementation of the REPowerEU Plan

- 33** The Commission monitors progress towards the ‘Fit-for-55’ targets through the State of the Energy Union and the Climate Action Progress Reports, both of which rely directly on the data submitted by member states in their biennial NECP progress reports. These are supported by the additional [REPowerEU – 3 years on](#) report. Two biennial reporting cycles have taken place (March 2023 and March 2025), but timeliness deteriorated. Only three member states submitted the 2025 biennial progress report on time (seven did so in 2023), and by December 2025, four¹³ had still not provided the complete report, including all 23 mandatory annexes.
- 34** Unlike for NECPs, the Commission is not legally required to verify the reliability of data in the biennial progress reports, yet it must use them to assess progress towards EU and national targets. The majority of reports do not include information on privately financed investments, as this is not mandatory under Implementing Regulation 2022/2299. Our analysis found major inconsistencies in eight biennial progress reports out of the nine member states examined¹⁴ (representing 99.9 % of the reported private investments – see [Annex V](#)), and in particular as regards data reported by Germany (see example in [Box 3](#) and paragraph 45). Moreover, we found that four member states¹⁵ submitted the financial reporting table¹⁶ empty, without reporting even mandatory information (see [Annex V](#)). As a result, the biennial progress reports cannot serve as a reliable basis for monitoring the actions implementing the REPowerEU plan.

Box 3

Incomplete information and overstated investment costs in biennial progress reports – Germany

In its second biennial progress report in 2025, Germany reported actual and planned, private and public, investments for NECP measures totalling €557.7 billion, representing more than 70 % of all the investments reported by the 27 member states (see [Annex V](#)).

¹³ Belgium, Hungary, Austria, Romania.

¹⁴ Germany, France, Cyprus, Lithuania, Netherlands, Hungary, Poland, Slovenia and Slovakia .

¹⁵ Czechia, Ireland, Italy and Austria.

¹⁶ Annex XIII to Commission Implementing Regulation (EU) 2022/2299.

However, we found several weaknesses in the data disclosed in Germany's report, leading to overreporting planned investments and actual achievements:

- it only reported financial information for 11 % of its NECP policies and measures (PAMs), i.e. 30 out of 266;
- it declared future investments (from 2024 onward) totalling €360 billion, of which €320 billion (88.9 %) related to a state aid scheme that ran from 2016 to 2022 and involved actual investments of approximately €9.5 billion, i.e. only 3 % of the reported costs; and
- for another measure, Germany reported an estimated investment of €288 billion, including €60 billion that had already been spent by 2023. However, projected investments for this measure beyond 2023 amount to zero.

35 Neither the 2025 State of the Energy Union nor the Climate Action Reports provide a detailed account of how the actions implementing the REPowerEU plan are progressing in terms of reaching objectives or concrete achievements. A separate European Environment Agency assessment of the 2025 NECP progress reports¹⁷ highlights declining timeliness, less financial information, reduced coverage of policies and measures, and inconsistencies revealed through the Commission's accuracy checks on planned, implemented, and remaining investments.

36 The [REPowerEU – 3 years on](#) report published in June 2025 also overstates progress by crediting REPowerEU with achievements stemming from older or unrelated projects. This is for example the case of the Baltic desynchronisation (see example in [Box 7](#)). Similarly, reported increases in wind production capacity in 2024 cannot be attributed to REPowerEU given the typical seven- to eight-year wind-project lead times for implementing this kind of project. In April 2026, after the audit cut-off date, the Commission published the REPowerEU – 4 years on progress report. However, the report shares the limitation already identified in the earlier stocktaking exercise: while it presents progress towards REPowerEU objectives, it does not assess the extent to which the reported achievements are attributable to REPowerEU measures, as opposed to pre-existing policies or other factors.

37 We also observed that, in its evaluation of the Governance Regulation¹⁸, the Commission had already identified most of these weaknesses in relation to the initial NECPs and the

¹⁷ [Overview of Reported Integrated National Climate and Energy Policies and Measures in Europe in 2025](#).

¹⁸ Article 45 of [Regulation 2018/1999](#).

first round of biennial progress reports (March 2023)¹⁹. For the second round of biennial progress reports (March 2025), we detected the same weaknesses, along with additional ones. The Commission was not yet in a position to resolve them; it intends to address them in the next revision of the Governance Regulation and its Implementing Regulation.

- 38** We conclude that the governance framework itself is only partially effective in addressing the areas within the scope of our audit. In addition, the link between the revised NECPs and RRF REPowerEU chapters was weak. The NECPs and progress reports, which were meant to be key governance tools to steer and monitor the implementation of the REPowerEU plan, failed to do so.

The RRF, through its REPowerEU chapters, cannot be considered to be the main driver for achieving the objectives of the REPowerEU plan

Additional investments triggered by the REPowerEU plan so far fall significantly short of the estimated €300 billion needed in investments by 2030

- 39** The Commission estimated that achieving the strengthened ‘Fit-for-55’ targets resulting from the REPowerEU plan would require about €300 billion by 2030²⁰. The Commission stated that the RRF was at the heart of funding the REPowerEU plan²¹ and, on this basis, the proposal to amend the RRF Regulation made available almost €300 billion to fund measures implementing the REPowerEU plan. This funding would come mostly from EU funds already available to member states, mainly unused RRF loans (€225 billion). It also included €75 billion in grants, obtained mainly from ETS allowance auctions from the [Market Stability Reserve](#) (€20 billion), and optional transfers from other EU instruments such as Cohesion or rural development (up to €50 billion) (see [Figure 3](#)).
- 40** We examined whether member states used these options and whether the REPowerEU plan triggered additional public or private investment, including through RRF measures or NECP actions.

¹⁹ [COM\(2024\) 550 final](#) of 11.9.2024.

²⁰ [SWD\(2022\) 230 final](#), p. 5.

²¹ [REPowerEU, European Commission](#).

- 41** We had already noted in ECA [opinion 4/2022](#) that the original RRF allocation keys did not reflect REPowerEU-related needs and objectives - such as varying degrees of dependence on Russian energy or a very different share of RES in the energy mix. The later addition of a fossil-fuel criterion during the amendment of the RRF Regulation²² represented an improvement but only partially addressed our concern. We also warned that the funding made available relied heavily on member states taking up unused RRF loans or shifting funds from other EU policies.
- 42** In the REPowerEU chapters, member states committed only €65 billion (22 %) of the €300 billion made available, of which €25 billion was in grants, mainly from ETS auctions. No transfers were made from the EU funds already available to member states, for example, cohesion and rural development. Only eight member states used RRF loans (see [Table 2](#) and details in [Annex II](#)). After the last wave of amendments to the plans, the total figure in April 2026 was €54.3 billion (18 %). Furthermore, there is a risk that the currently committed amount may further decrease (see paragraph [85](#)).

**Table 2 | REPowerEU: funding made available vs actual allocation
(in € billion)**

	Grants		Loans		Total
Available funds	75		225		300
Actual commitments	24.7		29.6		54.3
<i>% actual vs available</i>	33 %		13 %		18 %

Note: numbers in billions of euros.

Source: ECA based on the REPowerEU plan as at October 2025.

- 43** The Commission's €300 billion estimate was based on a macroeconomic model rather than a precise estimation of the investment needs in cooperation with the member states. The Commission did not have a detailed list of the investments required to implement the REPowerEU plan in each member state.

²² Regulation (EU) 2023/435.

- 44** While the Commission anticipates that national public and private investments might bridge the gap between the amount committed under the REPowerEU chapters of the RRF (€54.3 billion) and the estimated investment needs of the whole REPowerEU plan (€300 billion), it could not provide any specific evidence to substantiate this assumption. The estimated costs for REPowerEU investments quantified in NECPs or reported in biennial progress reports fall significantly short of the needs initially estimated (see link (1) to ECA comparison of NECP implementation measures (2024 versus 2019) in [Annex IV](#)). Given the general lack of budgetary specificity in most NECPs, it is not possible to reliably assess either the monetary value of these measures or their exact sources of financing.
- 45** This information is unlikely to be available even retrospectively, as reporting on private funding in the NECP biennial progress reports is not mandatory²³. Ten of the 21 member states (Austria, Bulgaria, Czechia, Finland, Ireland, Italy, Latvia, Luxembourg, Slovenia, Sweden) reported no figures, while the remaining 11 reported a combined total of €132 billion in private financing, with Germany alone accounting for 88.5 % of this amount (see [Annex V](#)). According to our analysis, this data is not reliable, as explained in paragraph [34](#) and [Box 3](#).
- 46** It therefore remains unclear whether member states are addressing the investment needs not funded by the RRF and, if they plan to do so, how they would finance those investments. This implies that the actual investments triggered by the REPowerEU plan may be insufficient to achieve all the REPowerEU objectives due to a lack of financing, significantly reducing the impact of the REPowerEU plan, or that the initial estimation made by the Commission was overstated, or both.

²³ Article 1 of and Annex XIII to [Implementing Regulation 2022/2299](#).

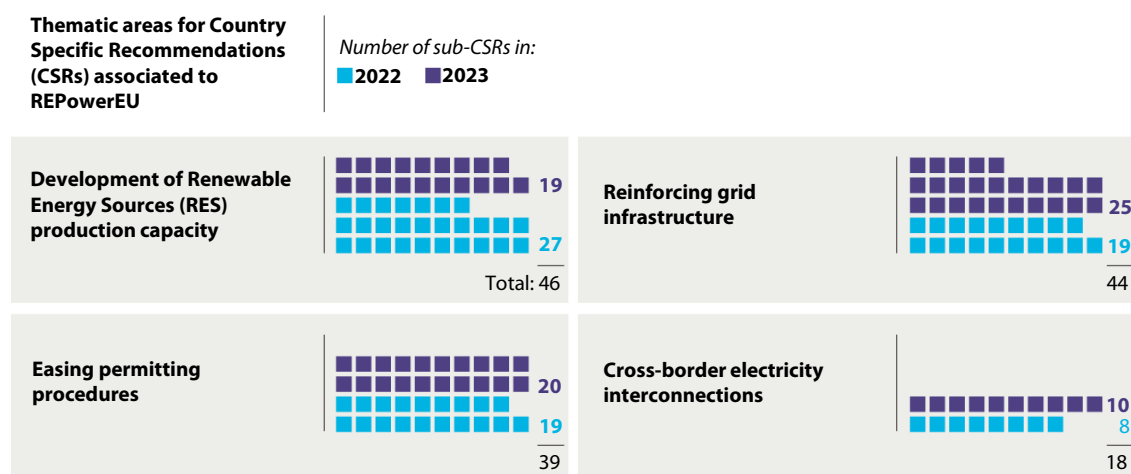
RRF REPowerEU chapters did not sufficiently address some European Semester strategic challenges, including cross-border interconnectors

- 47** In the context of the European Semester and based on the Commission’s detailed analysis, the Council adopts country-specific recommendations (CSRs) and asks the member states concerned to take action to address the structural challenges identified. The RRF Regulation requires the reforms and investments included in the RRP, and thus also the REPowerEU chapters, to contribute to addressing “a significant subset”, if not all, of the challenges identified in the relevant CSRs²⁴. We assessed the extent to which the measures included in the RRF REPowerEU chapters addressed the challenges identified in the sub-CSRs related to REPowerEU objectives within the scope of our audit (“REPowerEU-related sub-CSRs”).
- 48** We have noted previously that neither the RRF Regulation nor the Commission has defined what constitutes a “significant subset” of CSRs, or whether this requirement must be complied with for each policy area or for the RRP as a whole²⁵. This means that any assessment of whether the investments and reforms included in the RRP address a significant subset of CSRs remains to some extent a matter of judgement.
- 49** All member states received REPowerEU-related sub-CSRs in 2022 and 2023. We identified 105 sub-CSRs dealing with REPowerEU objectives within the scope of our audit (see [Annex IV](#)). For our analysis, we grouped these 2022 and 2023 REPowerEU related sub-CSRs by thematic area (see [Table 3](#)).

²⁴ Articles 18(4)(b) and 19(3)(b) of [Regulation 2021/241](#).

²⁵ [Special report 21/2025](#), paragraph 34.

Table 3 | REPowerEU related sub-CSRs within the scope of our audit, 2022 and 2023



Source: ECA, based on the main focus of REPowerEU related CSRs.

Note: some sub-CSRs cover more than one thematic area.

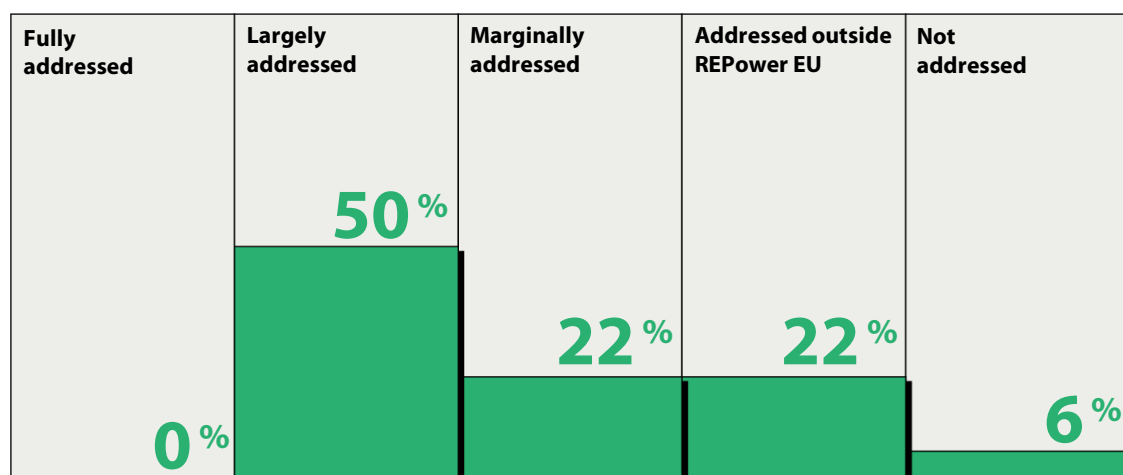
50 Our analysis shows that the distribution of these sub-CSRs across the thematic areas differed between 2022 and 2023. Notably:

- the 2022 sub-CSRs recommended that all member states accelerate the deployment of renewables, including specific aspects depending on the member state;
- the majority of the 2023 sub-CSRs were more specific and focused on requiring member states to reinforce their grid infrastructure and to prioritise the acceleration of permits for renewables, as slow and complex permitting processes impede their development; and
- in 2023 more than one third of the member states (10) received a sub-CSRs recommending that they enhance investment in cross-border electricity interconnections.

51 As of November 2025, member states included 267 measures in their REPowerEU chapters (173 investments and 94 reforms). 96 of these RRF-funded measures (48 reforms and 48 investments) dealt with the three REPowerEU objectives covered by this audit (see paragraph 08).

- 52** We assessed the extent to which the 96 RRF-funded measures were addressing the relevant REPowerEU - related challenges that had been identified. We based our assessment on the description of each measure, and the corresponding milestones and targets included in the annex to the Council implementation decision (CID). We assigned each sub-CSR to one of the five categories described in ECA Special Report on the RRF support for an improved business environment²⁶.
- 53** Our analysis found that RRF measures addressed 72 % of the REPowerEU relevant sub-CSRs with differing intensity: 50 % largely and 22 % marginally. We also note that none of the sub-CSRs were addressed in full by RRF measures. Of the 28 % of sub-CSRs that were not addressed by any RRF measure in REPowerEU chapters, most of them (22 %) had already achieved substantial progress or full implementation in 2025 without the need for any RRF measure (see [Figure 8](#)).

Figure 8 | Extent to which REPowerEU related sub-CSRs within the scope of our audit have been addressed by the REPowerEU chapters



Source: ECA.

- 54** We also found that RRF REPowerEU chapters addressed sub-CSRs in greater depth in some thematic areas than in others. For example:
- 18 of the 20 member states that received a sub-CSR to simplify permitting procedures included reforms to address the recommendation, demonstrating the chapters' strategic relevance in this area; but

²⁶ Special report 21/2025, paragraph 38.

- only two (20 %) of the 10 member states that received a sub-CSR to enhance investment in cross-border interconnection of the electricity grid included measures in their RRF REPowerEU chapters to address this challenge (see paragraph 81).

- 55** When consolidating these results at member state level, our analysis showed a mixed picture. Eleven of the 27 member states largely addressed the 2022 and 2023 sub-CSRs within our audit scope through RRF measures while another 15 only addressed them marginally. Bulgaria did not address any of the 2022 and 2023 REPowerEU related sub-CSRs through its RRF REPowerEU chapter.
- 56** We found that actual additional investments triggered by the REPowerEU plan as disclosed in member states' revised NECPs or reported in biennial progress reports fell significantly short of the Commission's €300 billion estimate of the investment needed to achieve the REPowerEU objectives. Nearly one-third of the relevant 2022 and 2023 REPowerEU related sub-CSRs either have been marginally addressed by RRF-funded measures in the REPowerEU chapters or have not been addressed at all.

The EU has significantly reduced its dependence on Russian fossil fuels, but REPowerEU RRF measures can make only a limited contribution to clean energy production capacity and cross-border interconnections

- 57** We assessed how actions taken under the REPowerEU plan to diversify sources of oil and gas supply away from Russia, increase renewable energy sources for electricity production and enhance cross-border interconnections were contributing to the achievement of the plan's objective of ending dependence on Russian fossil fuels. We also checked if the implementation of REPowerEU measures funded by the RRF was timely, if there was an effective performance monitoring system, and if there was any evidence of the achievement of results or impacts.

Despite the reduction in the EU's dependence on Russian fossil fuels, challenges persist

- 58** The REPowerEU plan resulted in a ban through EU sanctions applied to importing fossil fuels from Russia, except for gas in all its forms. However, it aimed to phase out imports of Russian gas by 2027. The plan expected to achieve this objective through “additional gas diversification and renewable gases, frontloaded energy savings and electrification” which “have the potential to jointly deliver at least the equivalent of the 155 bcm imports of Russian gas by 2027”²⁷. This corresponds to the amount of Russian gas imported into the EU in 2021²⁸. Moreover, the plan stated that the reduction in demand for coal would make it possible to fully replace Russian coal imports by 2027. It did not envisage any additional reduction in demand for oil compared to the Fit-for-55 projections²⁹.
- 59** In 2024, the EU's final energy consumption was around 878 million tonnes of oil equivalent (Mtoe). This represents a decrease of 63 Mtoe, (7 %) compared to 2021. Two thirds of this reduction was due to a 20 % decrease in natural gas consumption from 215 to 172 Mtoe. As a result, the share of natural gas in the EU's energy consumption decreased by 3.2 percentage points (p.p.) to 20 %. Consumption of oil and petroleum products, however remained stable at around 328 Mtoe from 2021 to 2024. Their share in the EU's energy consumption increased to 37.4 % (up 2.8 p.p. from 2021) (see [Figure 9](#)).

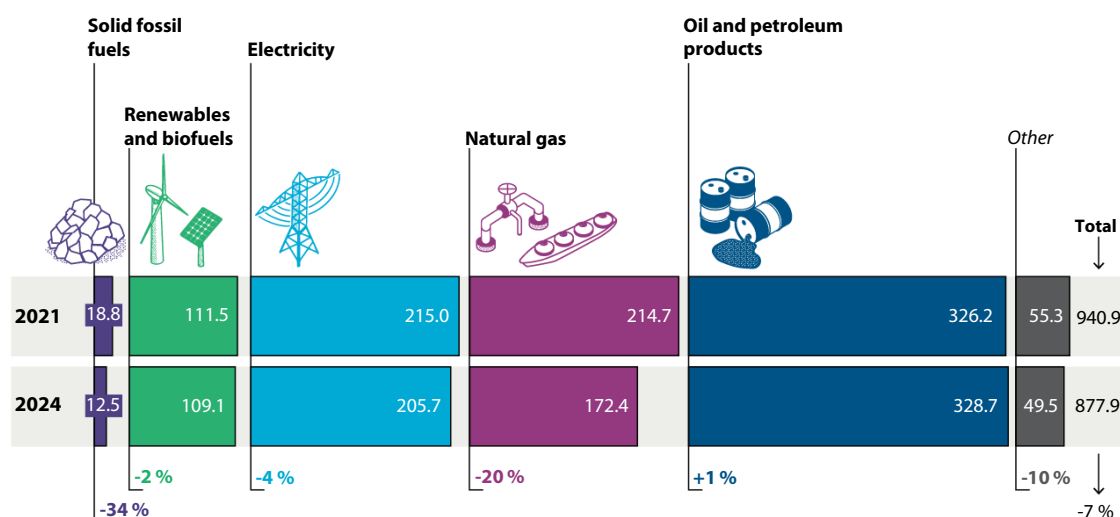
²⁷ SWD(2022) 230 final, pp. 2, 4 and 10.

²⁸ Quarterly report on European gas markets, pp. 14 and 16, European Commission, 2021.

²⁹ SWD(2022) 230 final, p. 10.

Figure 9 | EU-27 Final energy consumption by energy vector (Mtoe)

million tonnes of oil equivalent



Source: ECA based on Eurostat data.

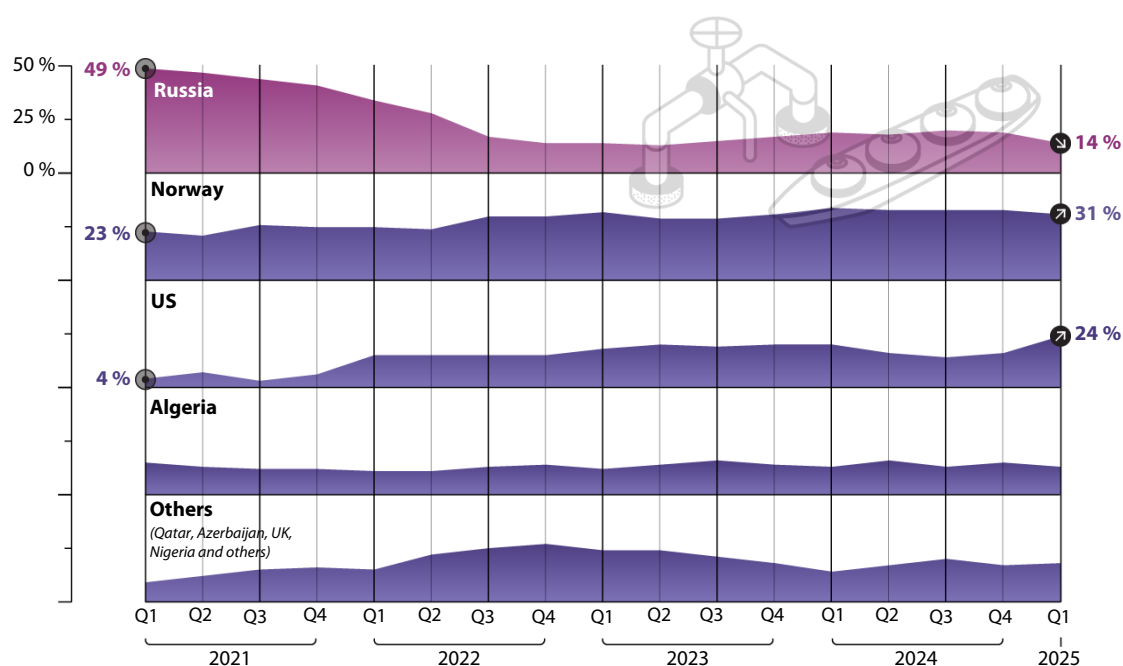
Note: "Other" refers to manufactured gases, heat, peat and peat products, and non-renewable waste.

60 According to the Commission's figures, imports of Russian fossil fuels have drastically decreased since 2021 thus reducing its dependency on Russian supplies (see [Annex VI](#)). In 2024, the EU as a whole imported 12 million tonnes of Russian oil compared to 112.5 million tonnes in 2021. Russian fossil fuels are still imported indirectly to the EU via third countries (for example Turkey, China or India). However, there is no reliable data on how much Russian oil is imported via these third countries or through Russian "shadow fleet" tankers. The progress is less marked as regards EU imports of Russian gas. Although the EU imposed partial sanctions on oil imports and targeted "shadow fleets" attempting to circumvent them, it did not impose any sanctions on gas imports from Russia, either as pipeline gas or as liquefied natural gas (LNG). The only exception is a ban on the transshipment of LNG in EU ports, which has been in force since March 2025, and applies *de facto* to re-exports to third countries only.

61 Overall, Russian natural gas imports fell markedly from 153 bcm in 2021 to 38 bcm in 2024. However, while some member states (such as Germany) have reduced their direct imports of Russian gas significantly, other member states still import a non-negligible level of gas through pipelines. At the same time, LNG imports from Russia increased by 67 %, rising from 12 bcm in 2021 to 20 bcm in 2024. According to Commission data, some member states even imported more Russian gas in 2024 than in 2021.

62 Importantly, the swift action taken after the introduction of the REPowerEU plan, notably refilling gas storage almost to full capacity, has helped ensure winter gas supply security for three years in a row. The shortfall in Russian gas imports has been largely offset by increased imports from Norway (+5 p.p.) and the USA (+20 p.p.). The latter was the EU's second-largest gas supplier as at July 2025 (see [Figure 10](#)). Current developments in the energy markets underscore the need to accelerate the diversification and prevent future overreliance on one supplier.

Figure 10 | Quarterly share of gas imports within the total, combining both pipeline and LNG imports



Source: EC Quarterly report on European gas markets, July 2025.

63 In its fourth RRF annual report³⁰, the Commission attributed the reduction in gas imports from Russia to “all measures taken so far in the context of the REPowerEU plan”. In our view, this conclusion overlooks other factors that also contributed to lower gas consumption – and consequently imports – which are not causally linked to the REPowerEU plan. These include the mild winters of 2022/23 and 2023/24, as well as reduced consumption by households and businesses in response to high energy prices. More importantly, however, our analysis shows that RRF REPowerEU measures have not yet played a key role in the overall progress (see paragraph [31](#)).

³⁰ COM(2025) 637 final, p. 61.

- 64** On 15 October 2024, at the EU Energy Council, a group of member states requested greater transparency from the Commission regarding Russian LNG imports into the EU and encouraged the Commission to impose more stringent reporting obligations³¹. The Commission took further action and launched the “Roadmap towards ending Russian energy imports” in May 2025, followed by a legislative proposal in June 2025³², which aimed to end imports of Russian fossil fuels by 2027. The co-legislators approved the proposal on 26 January 2026 and it entered into force on 3 February 2026.
- 65** Under the new Regulation, as of 1 March 2026, member states must present national diversification plans to the Commission with detailed measures and milestones for the gradual elimination of direct and indirect imports of Russian gas and oil. However, the Regulation has no specific provision imposing penalties directly on member states that fail to comply with the ban. As a result, enforcement relies on the standard EU infringement procedure under Article 258 TFEU, which may ultimately lead to referral to the European Court of Justice – a process that can take several years to conclude. Finally, the Regulation does not address the Energy Council request for reporting obligations regarding Russian LNG flows within the EU.

RRF REPowerEU measures with clear quantified targets account only for a limited increase in clean energy production capacity, mainly solar

Small contribution from RRF REPowerEU chapters to the additional 103 GW target

- 66** The RRF-funded RES measures included in the REPowerEU chapters are mainly intended to contribute to achieving the more ambitious RES objectives set out by the REPowerEU plan. We assessed the extent to which these RRF-funded measures contribute to reaching the objective of creating an additional renewable energy production capacity of 103 GW by 2030 resulting from the introduction of the REPowerEU plan respecting the breakdown of this target between solar and wind projects.

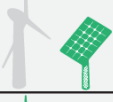
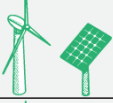
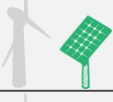
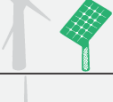
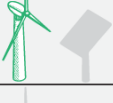
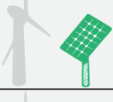
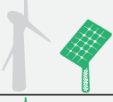
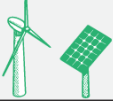
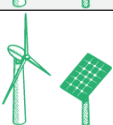
³¹ “France calls for greater transparency on EU imports of Russian LNG”, S&P Global, 15 October 2024.

“More transparency on Russian gas imports sought by EU countries, document shows”, Reuters 14 October 2024

³² COM(2025) 828 final.

- 67** The Commission estimates that the REPowerEU objective of increasing renewable energy production capacity by 103 GW will not be met through the RRF. According to the Commission's own estimates, RRF measures included in the REPowerEU chapters will provide at least 20 GW of additional renewable energy. This is less than 20 % of the REPowerEU plan's target of 103 GW. However, we could not confirm the reliability of that estimate.
- 68** Moreover, while the RRF was not expected to account for the whole 103 GW of additional capacity, the Commission did not provide an overview of ongoing or planned additional measures outside the RRF to meet the target. Based on our analysis, only 12 out of a total of 45 RES measures included in the RRF REPowerEU chapters of all member states had clear and measurable targets in MW for solar and wind production (see [Figure 11](#)). These 12 measures are expected to add 1.6 GW of renewable energy capacity. This is approximately 1.6 % of the REPowerEU target of an additional 103 GW mentioned above.
- 69** In this context, we acknowledge that the other 33 RRF measures included in the REPowerEU chapters may ultimately result in increased energy production capacity. However, because of the way in which member states defined the quantitative targets, it is impossible to provide a robust overall estimate. The milestones and targets of these 33 RRF-funded measures track expenditure or number of contracts, but do not mention outputs or results, measured in terms of additional RES capacity or additional grid capacity in MW or GW.

Figure 11 | List of RRF-funded RES measures with quantifiable targets for RES type (solar and wind) in REPowerEU chapters

	Measure reference	Description	Target (MW)	RES Type
 RO	RO-C[C16]-I[I2.0]	New capacities for electricity generation from renewable sources	 950.0	
	RO-C[C16]-I[I6.0]	Pilot project for the installation of 20 MW of floating solar panels on irrigation channels	 20.0	
 LT	LT-C[C8]-R[H-1-3-.H-1-3-]	Increasing the generation capacity from renewable energy system (RES)	 135.0	
	LT-C[C8]-R[H-1-3-.H-1-3-]	Increasing the generation capacity from RES	 120.0	
 CZ	CZ-C[C7.1]-I[I12]	Scaled up measure: Development of new photovoltaic energy sources	 224.7	
 LU	LU-C[4A]-I[I3]	Construction of photovoltaic power generation units in business premises	 53.6	
	LU-C[4A]-I[I3]	Construction of photovoltaic power generation units in business premises	 25.0	
 PT	PT-C[C21]-I[i02]	Scaled-up measure: Energy efficiency in residential buildings	 10.0	
	PT-C[C21]-I[i11-RAM]	System of incentives for the production and storage of energy from renewable sources in Madeira and Porto Santo	 7.0	
	PT-C[C21]-I[i11-RAM]	System of incentives for the production and storage of energy from renewable sources in Madeira and Porto Santo	 5.3	
	PT-C[C21]-I[i04-RAM]	Energy efficiency in public buildings in Madeira	1.3	
 SI	SI-C[C17]-I[I1B]	Energy efficient restructuring of district heating systems with the use of renewable sources (scaled-up)	 23.0	
			Total:  1 574.9 (≈ 1.6 GW)	

Source: ECA based on Fenix files (Jan 2025).

- 70** Financial instruments represent approximately 45 % of the total funds allocated to the RRF REPowerEU chapters (see [Annex VII](#)). Generally, for this type of RRF-funded measure, the final target (which, if achieved, leads to a disbursement of the full amount committed) requires the signing of financing agreements, but not the completion of the underlying projects. For these measures, based on the Commission's monitoring, it is not only unclear how much additional production capacity will be created, but also when this capacity will be available.
- 71** Moreover, we identified four cases (one in Belgium and three in Italy) in our sample where a REPowerEU RRF-funded measure merely constitutes an integral component of a larger project. The remaining modules or components outside the RRF must be completed before the project can become operational. However, completion is scheduled to occur well beyond the lifetime of the RRF. Monitoring only the RRF-funded REPowerEU measure gives an incomplete picture of the project scope and the actual achievements (see example in [Box 4](#)).

Box 4

Project to be fully completed after the RRF implementation period – Belgium

With a budget of €100 million (13.8 % of Belgium's REPowerEU chapter), this measure co-finances the construction of the foundation for an artificial island located 45 km off the Belgian coast near Ostend, at a total estimated cost of €1.1 billion. The aim is to:

- collect and convert electricity from three planned offshore wind farms (3.5 GW total) in the Princess Elizabeth zone for transmission to the onshore grid; and
- serve as a future hub for interconnectors with countries such as the UK and Denmark.

Full operation depends on completing the three wind farms and connecting them to the energy island, as well as connecting the island to the onshore grid. While the island's foundations should be finished by the end of the RRF period, the later phases are outside the scope of the RRF-funded measure and completion of the three wind farms is facing significant delays. The installed capacity which will be achieved by the completion of the RRF measure itself will be zero.

- 72** Given the above, the RRF funded measures included in the REPowerEU chapters can only provide a small contribution to the objective of creating additional 103 GW of renewable energy production capacity.

RRF-funded measures in the REPowerEU chapters favour solar over wind energy production

- 73** The REPowerEU plan also estimated a specific balance of the additional renewable energy production capacity between wind (41 GW) and solar (62 GW) power³³. However, our analysis showed that most RRF-funded RES measures in REPowerEU chapters favour solar energy. This is mainly because solar power is easily deployed, to suit the RRF timeline. In comparison, wind projects need longer lead times and are more complex, so are clearly underrepresented within the RRF REPowerEU chapters, resulting in an imbalance between additional solar and wind generation capacity installed through the REPowerEU plan (see example in [Box 5](#)).

Box 5

Implementation of an RRF-funded measure predominantly supports installation of solar over wind capacity – Romania

An RRF-funded measure in the Romanian REPowerEU chapter aimed to create new capacities for electricity generation from renewable sources. Although the measure allowed both solar and wind installations, the vast majority of successfully completed or ongoing projects were for solar power, representing 90 % of installed capacity (in MW).

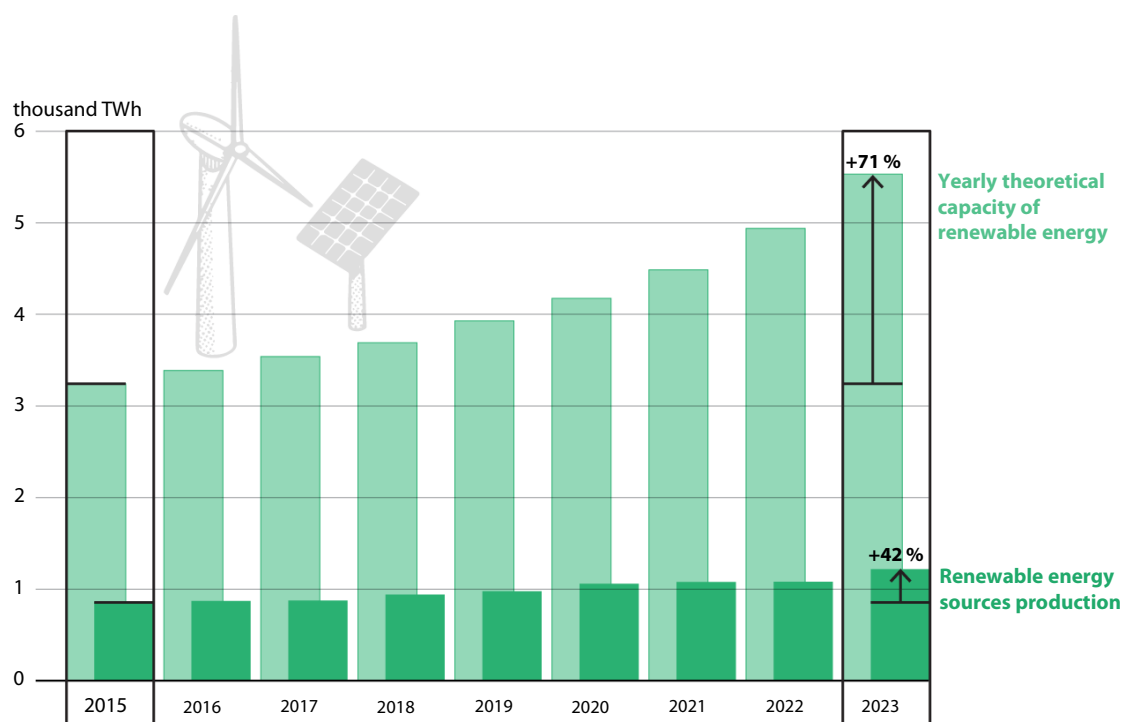
No wind projects had been completed by June 2025; four of them, accounting for just 10 % of the measure's theoretical installed capacity, were still ongoing. These wind projects had faced significant delays due to supply chain constraints and complex installation requirements and permitting processes. Three are currently classified as being at high risk of non-completion.

The most ambitious wind project under this measure – with a planned 140 MW of installed capacity – was not included among the four ongoing projects, as it had already been cancelled at the time of our audit.

- 74** Although the installed capacity of renewable energy has nearly doubled over the past decade, the actual energy produced from these sources has not grown at the same pace. Overall, RES capacity increased by 71 % between 2015 and 2023, while RES generation rose by just 42 % during the same period (see [Figure 12](#)).

³³ SWD(2022) 230 final.

Figure 12 | Comparison of EU 27 RES theoretical capacity vs production (TWh)



Source: ECA based on [IRENA RENEWABLE CAPACITY STATISTICS 2025](#) and [IRENA RENEWABLE ENERGY STATISTICS 2025](#).

75 The gap between capacity and production growth is evident, and can be explained by multiple factors, such as:

- intermittent operation due to the inherent dependence of solar and wind power production on weather, with solar generation also limited to certain times of day;
- grid and infrastructure limitations due to transmission constraints arising from the variable and decentralised nature of renewables; and
- the solar energy capacity-to-production translation factor (capacity factor) being generally lower than that of wind energy.

76 This shortfall shows that simply increasing production capacity is not enough to achieve the REPowerEU objective of replacing energy generated from fossil fuels (mainly from natural gas-fired power plants). To eliminate the EU's need to import significant volumes of fossil fuels, it is essential to bridge this gap.

RRF-funded measures in the REPowerEU chapters led to accelerated implementation of some projects

- 77** The RRF REPowerEU chapters included many investments that member states had previously planned but had to postpone due to lack of resources, rather than new initiatives. Our analysis of 27 measures showed that for six of them, the RRF funding had led to accelerated implementation (see examples in [Box 6](#) and [Box 7](#)).

Box 6

Acceleration of long-standing energy investments through RRF-measures in REPowerEU chapters – Belgium

Directive (EU) 2019/944 sets an 80 % penetration target for smart meters to be achieved by 2024. It also stipulates that installation must be free of charge for end users, with costs borne by distribution system operators (DSOs).

By the end of 2022, Belgium had only achieved 24 % penetration compared to an EU average of 54 %.

The Belgian REPowerEU chapter included measure I-717, “Optimisation of energy distribution – Walloon Region” to accelerate the deployment of smart meters in Wallonia.

Insufficient focus of RRF REPowerEU chapters on cross-border interconnectors represents a missed opportunity to increase the efficiency of the single electricity market and its integration

- 78** In a previous report, we found that one element needed to ensure an efficient single electricity market and full market integration is adequate cross-border interconnectivity to support cross-border trade³⁴. To this end, the Energy Union’s legal framework requires member states to:

- achieve a minimum target of 15 % by 2030 for the interconnection of the electricity grids³⁵;

³⁴ ECA special report 03/2023, paragraph 43.

³⁵ Article 4(d)(1) of [Regulation 2018/1999](#).

- make a minimum interconnecting capacity margin of 70 % available for trade by 2025³⁶.

In our [special report 03/2023](#) on the Energy Union, we noted that progress towards achieving these targets was insufficient in several member states.

- 79** The Commission’s REPowerEU plan aimed to “implement many long pending projects, with a particular focus on cross-border connections to build an integrated energy market”³⁷. The Electricity Regulation defines an interconnector as “a transmission line which crosses or spans a border between member states and which connects the national transmission systems of the member states”³⁸. However, , the amended RRF Regulation incorporating REPowerEU, as adopted by the co-legislators, applies a broader definition: it requires member states to allocate at least 30 % of the costs estimated for REPowerEU chapters to measures with a cross-border or multi-country dimension or effect. In practice, this does not necessarily result in a greater focus on interconnectors.
- 80** As we noted in our [review 01/2025](#), actual cross-border interconnection projects are complex and require an implementation timeline which is much longer than the RRF’s lifespan. These projects usually fall under the Trans-European Networks for Energy (TEN-E) policy and are financed by the Connecting Europe Facility for Energy (CEF-E). Since the RRF REPowerEU chapters were approved from late 2023 onwards, the inclusion of this type of project hardly seems possible.
- 81** The Commission’s fourth RRF annual report states that REPowerEU chapters are tackling critical energy-systems bottlenecks, such as the lack of cross-border interconnections, by investing in new cross-border electricity interconnectors³⁹. However, our analysis showed that eight of the ten member states that received sub-CSRs in 2023 calling for the development of cross-border interconnectors did not include this type of measure in their REPowerEU chapters. Overall, we identified only three RRF-funded measures for cross-border interconnectors. Two of these measures were in Italy; one of them was later withdrawn (see [Annex IX](#)). The remaining Italian project accounts for 2.3 % of the estimated costs of that country’s RRF REPowerEU chapter. The other measure was in Latvia; it accounts for 45 % of the country’s REPowerEU chapter (see [Box 7](#)).

³⁶ Article 16 of [Regulation \(EU\) 2019/943](#) recast Electricity Regulation, and Article 4(d)(3) of [Regulation 2018/1999](#).

³⁷ [COM\(2022\) 230](#), p. 12.

³⁸ Article 2(1) of [Regulation \(EU\) 2019/943](#).

³⁹ [COM\(2025\) 637](#) final, p. 64.

Box 7

Cross-border investment in interconnectors – Latvia

The Latvian RRF REPowerEU chapter includes measure 7.2.i, “Security and stability of energy supply, and synchronisation with the Union grid”. It contributed to the funding of a 60 MW battery energy storage system in Rēzekne to support desynchronisation of the Baltic countries from the Russian grid.

This cross-border project was launched in 2009 by Latvia, Lithuania, Estonia, and Poland. This multi-year infrastructure project represented a total investment of €1.6 billion, including €1.23 billion in grants from the CEF. However, it was largely completed before the REPowerEU plan was adopted in 2022. The RFF only funds a single subcomponent included in the Latvian REPowerEU chapter, worth €60 million.

- 82** We also found that the broad definition of the cross-border or multi-country criterion set out in the RRF Regulation enabled member states to classify 76 % of their RRF REPowerEU measures as meeting the cross-border or multi-country requirement, far exceeding the 30 % target set by the amended RRF Regulation. However, when reviewing the measures included in the REPowerEU chapters, we found that measures such as installing a solar panel in the middle of the country, or improving the energy efficiency of buildings, were considered as having a cross-border impact as they reduced the overall energy consumption of the EU. In our view, while such measures contribute to reducing fossil-fuel dependency, they lack a direct cross-border element and do not contribute to establishing interconnectivity needed to support cross-border trade.

Frequent delays in RRF-funded measures in REPowerEU chapters, and the evidence base for assessing the achievements of the REPowerEU plan is weak

- 83** We assessed whether the implementation of a sample of 27 RRF-funded measures in REPowerEU chapters in five member states was timely. The sample accounts for 10 % of the total number of REPowerEU measures and 44 % of their total estimated costs (€65 billion). We also examined whether the results of the completed RRF-funded measures in our sample were contributing to the achievement of the REPowerEU plan objectives and whether the RRF performance framework can reliably track the contribution of the RRF-funded measures in REPowerEU chapters to these objectives.

Nearly two thirds of the measures we examined faced delays, and many of their final milestones and targets did not capture the completion of underlying projects

84 We observed that 18 of the 27 measures in our sample (66 %) were subject to delays. In six cases (22 %), these delays necessitated adjustments to the scope; another four measures (15 %) were withdrawn in the final revisions of the RRP. This entails the risk of either jeopardising fund absorption or reducing the level of ambition of the plan if the estimated costs, and thus the amounts allocated, are not adjusted accordingly (see [Table 4](#) for a breakdown per member state and [Annex IX](#) for further details for each RRF-funded measure).

Table 4 | State of implementation of RRF-funded measures in our sample



Source: ECA based on Commission data.

- 85** Furthermore, for 12 of the 23 RRF-funded measures in our sample that remain in the revised RRFs (52 %), the underlying projects are only expected to be completed after the end of the RRF. For example, most of the measures underpinning three financial instruments in Poland and Lithuania (representing a total estimated cost of €21.6 billion) are expected to be completed well after the end of the RRF implementation period (31 August 2026), and in certain instances even beyond the 2030 timeframe of the REPowerEU plan (see [Annex IX](#)). Monitoring only the RRF-funded REPowerEU measure gives an incomplete picture of the project scope and the actual achievements.
- 86** We also found that the October 2024 and April 2025 biannual progress reports on RRF measures⁴⁰ did not clearly flag delays and did not always properly disclose the knock-on impact of delayed intermediate milestones and targets. In other cases, we found that member state authorities were aware of a high probability of delay, yet did not disclose it in their biannual progress reports to the Commission.

Limited progress in the implementation of a third of sub-CSRs relevant to REPowerEU

- 87** As stipulated under the [European Semester](#)⁴¹, the Commission's assessment of CSR implementation takes into account economic, budgetary and social policies, and thus goes beyond the RRF measures.
- 88** Therefore, in addition to the analysis of measures design set out in paragraphs [47-55](#), for REPowerEU-related sub-CSRs, we analysed progress in implementation status between 2023 and 2025, based on the Commission's assessment.
- 89** Overall, our analysis shows limited progress in the implementation of the REPowerEU-related sub-CSRs in the last two years. According to the Commission's assessment, 14 % of sub-CSRs had achieved substantial progress or full implementation by 2025. Around 55 % of sub-CSRs had achieved some progress in implementation, while the remaining 31 % had made only limited progress (see link (3) to ECA assessment of the extent to which each REPowerEU related sub-CSR for 2023 had been addressed in [Annex IV](#)).

⁴⁰ Article 27 of [Regulation 2021/241](#).

⁴¹ Recitals 10 and 12 and Article 16 of [Regulation \(EU\) 2024/1263](#).

90 We also noted the two points below.

- The lack of progress in simplifying permitting procedures, is mostly due to delays and partial implementation. Four member states⁴² face long implementation delays and five⁴³ provide only partial coverage, thus contributing only marginally to the progress in implementing the corresponding CSRs. Of the two member states that did not use their REPowerEU chapter to include reforms simplifying permitting procedures, one is streamlining administrative procedures within the RRF but outside the REPowerEU chapter, while the other has included this reform in its NECP, but not in its RRP. For the time being, progress is limited in both cases.
- Only two member states (Latvia and Italy) had included RRF-funded measures concerning cross-border interconnections in their REPowerEU chapter (see also paragraph 81). Only Latvia was assessed as having made substantial progress in implementing this CSR. Four of the remaining eight member states that received a CSR on cross-border electricity interconnection (Cyprus, Greece, Portugal and Spain) did not provide sufficient evidence that the required projects are being implemented independently from the REPowerEU chapters. Their progress in implementing the sub-CSR remains limited.

The Commission's evidence base for assessing the achievements of the REPowerEU plan is weak

91 The REPowerEU amending Regulation did not modify the RRF common indicators. Only one of the 14 existing common indicators applies to the areas within the scope of our audit, i.e. recording additional RES capacity (CI 2, *“Additional operational capacity installed for renewable energy”*). However, there is no requirement to report separately on what corresponds to the initial target and what to the additional target linked to the introduction of the REPowerEU plan. Other key aspects, particularly the objectives of reducing dependence on Russian fossil fuels and enhancing cross-border interconnection capacity, are not addressed by any RRF common indicator. At the same time, the milestones and targets of the RRF-funded measures in the REPowerEU chapters do not always make it possible to assess quantitative results or impacts (see paragraphs 68 and 69), as indicated previously in our ECA [special report 26/2023](#). Outside the RRF, member states are not required to collect data on the results and impact achieved by the actions taken under the REPowerEU plan and report it to the Commission.

⁴² Czechia, Poland, Portugal and Slovakia.

⁴³ Austria, Germany, Hungary, Malta and Netherlands.

- 92** This suboptimal situation will persist during the post-2027 period, as shown in our analysis of the 25 REPowerEU-relevant performance indicators put forward by the Commission in its legislative proposal for a performance framework for the next MFF (see [Annex VIII](#)).
- 93** Overall, we therefore consider that the Commission's evidence base for assessing the achievements of the REPowerEU plan is weak, and that it remains unclear how the Commission intends to assess which reductions in Russian fossil fuel imports and progress on other specific REPowerEU objectives (e.g. RES capacity or interconnectors) can be attributed to actions taken by member states under the REPowerEU plan or to other actions or measures predating or unrelated to the REPowerEU plan.

This report was adopted by Chamber IV, headed by Mr Petri Sarvamaa, Member of the Court of Auditors, in Luxembourg at its meeting of 24 June 2026.

For the Court of Auditors

Tony Murphy
President

Annexes

Annex I – About the audit

01 The REPowerEU plan entails a broad range of investments and reforms with the overall aim of:

- diversifying energy sources (mainly to reduce fossil fuel imports from Russia);
- accelerating the clean energy transition (by increasing the production of electricity from renewable energy sources (RES);
- saving energy;
- addressing European interconnection and infrastructure needs; and
- boosting preparedness (pre-emptively strengthening the EU's ability to withstand severe disruption to the supply of natural gas).

Audit scope and approach

02 We focused our audit work on those components and measures of the REPowerEU plan which relate to three specific aims:

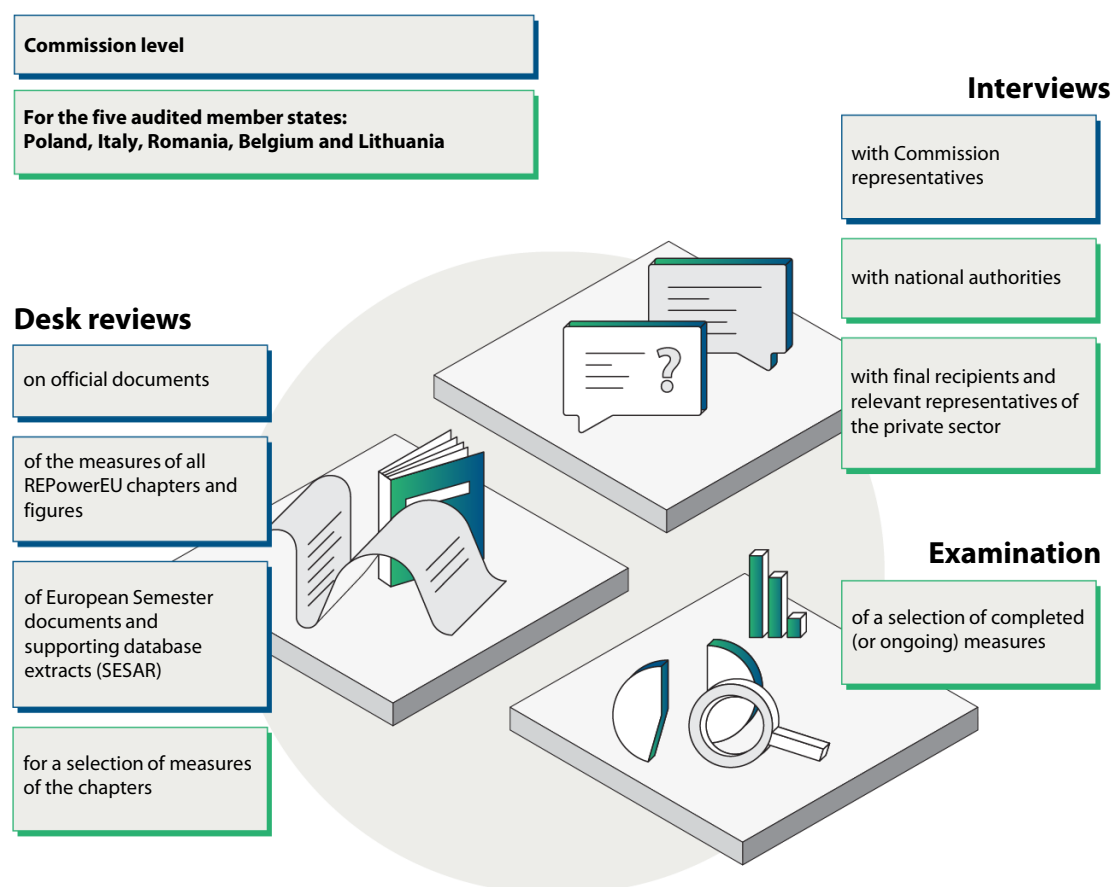
- diversifying oil and gas supplies away from Russia;
- speeding up the clean energy transition by increasing the production capacity of renewables;
- strengthening cross-border energy interconnectivity.

03 Our main audit question was: “Is the REPowerEU plan implemented effectively to diversify fossil fuels supply away from Russia and fast forward the clean transition?”

In particular, we examined:

- whether the plan’s implementation ties in well with the EU’s governance framework for the Energy Union and climate action;
- how actions to implement the plan have been funded, and whether the REPowerEU measures in the RRF chapters address the relevant country-specific sub-recommendations (sub-CSRs) from 2022 and 2023;
- how well actions to implement the plan have contributed to the REPowerEU objectives.

Figure 1 | How did we approach the audit?



Source: ECA.

04 Our audit work comprised the following main elements:

- (1) For all 27 member states, we checked how well their final NECPs correlated with the REPowerEU plan and the REPowerEU chapters in the RRF; how their RES target contributions evolved from the initial to the revised version of the NECPs; and how well the measures in the REPowerEU chapters of the RRF addressed the 2022 and 2023 CSRs for achieving the REPowerEU objectives.
- (2) We also reviewed the revised 2024 NECPs of 11 member states (Belgium, Croatia, France, Germany, Hungary, Italy, Latvia, Lithuania, Romania, Slovakia and Spain) to identify, any measures that were new, or had been upgraded, in the areas covered by our audit. The total estimated cost of the measures included in the REPowerEU chapters of these 11 member states is €34.9 billion, an amount that corresponds to 54 % of the total RRF funding allocated to the REPowerEU chapters of the 27 member states.
- (3) Finally, we carried out visits to five member states: Belgium, Italy, Lithuania, Poland, and Romania, which taken together, account for around 60 % of the total estimated cost of investments and reforms in the REPowerEU chapters of the RRF. For these countries, we took a sample of 27 investments and reforms to check whether they were on track and performing as expected, using the milestones and targets outlined in the REPowerEU chapters and other documents. Where necessary, we also conducted interviews with representatives of the public bodies or private sector entities responsible for implementing these measures.

05 We began our audit fieldwork in October 2024 and finished in December 2025. We assessed the implementation of the REPowerEU plan from May 2022 to December 2025.

06 This audit does not cover actions taken to improve the energy efficiency and save energy, which are subject of another ongoing ECA audit.

07 Our [audit methodology](#) complies with the international standards on auditing issued by the [International Organization of Supreme Audit Institutions \(INTOSAI\)](#).

Annex II – Estimated costs of approved RRF REPowerEU chapters (EU-27, in euro, October 2025)

Member state	Grants	Loans	Total allocated	Share of TOTAL
Austria	210 304 520		210 304 520	0.3 %
Belgium	515 623 658	195 000 000	710 623 658	1.1 %
Bulgaria	498 208 098		498 208 098	0.8 %
Croatia	276 228 416	2 649 421 679	2 925 650 095	4.5 %
Cyprus	104 580 000		104 580 000	0.2 %
Czechia	735 462 052		735 462 052	1.1 %
Denmark	302 533 137		302 533 137	0.5 %
Estonia	90 040 000		90 040 000	0.1 %
Finland	127 090 000		127 090 000	0.2 %
France	2 826 330 141		2 826 330 141	4.3 %
Germany	2 444 838 528		2 444 838 528	3.7 %
Greece	901 942 312		901 942 312	1.4 %
Hungary	705 417 490	3 897 455 211	4 602 872 701	7.1 %
Ireland	240 000 000		240 000 000	0.4 %
Italy	2 756 950 000	8 421 000 000	11 177 950 000	17.1 %
Latvia	134 743 378		134 743 378	0.2 %
Lithuania	214 415 242	549 130 737	763 545 979	1.2 %
Luxembourg	177 328 000		177 328 000	0.3 %
Malta	69 900 000		69 900 000	0.1 %
Netherlands	792 861 550		792 861 550	1.2 %
Poland	2 755 862 361	21 949 648 026	24 705 510 387	37.8 %
Portugal	950 643 356		950 643 356	1.5 %
Romania	1 440 391 220	577 082 830	2 017 474 050	3.1 %
Slovakia	441 323 351		441 323 351	0.7 %

Slovenia	122 170 000		122 170 000	0.2 %
Spain	5 216 693 413	1 700 000 000	6 916 693 413	10.6 %
Sweden	282 469 136		282 469 136	0.4 %
TOTAL	25 334 349 359	39 938 738 483	65 273 087 842	100.0 %

Note: The REPowerEU measures in the member states in our audit sample (highlighted in green) have total estimated costs of €39 billion around 60 % of the RRF allocation for REPowerEU chapters.

Source: ECA, based on Fenix files (October 2025).

Annex III – Key legislative acts and initiatives to achieve Energy Union and tackle climate change

Year	Legislation / initiative	Key features / objectives
2009	Climate and Energy Package	2020 targets; ETS Directive revision; Effort-Sharing Decision
2013	EU Adaptation Strategy	First EU-wide strategy for climate adaptation
2018	Governance Regulation (EU 2018/1999)	Framework for NECPs; monitoring and reporting obligations
2019	European Green Deal Communication	Vision for climate-neutral EU by 2050
	Clean Energy for All Europeans Package	Eight laws; NECPs requirement; decarbonization measures
2021	European Climate Law (EU 2021/1119)	Legally binding 2050 neutrality; 55 % GHG reduction by 2030
	Fit for 55 package	Legislative proposals to achieve 2030 targets; revisions of renewables and energy efficiency directives
	Updated EU Adaptation Strategy	Strengthened adaptation measures
2022	REPowerEU Plan	Reduce dependence on Russian fossil fuels; higher renewable and efficiency targets
2023	Directive (EU) 2023/2413.	Amended Directive (EU) 2018/2001 by raising renewable energy target to 42.5 % by 2030 (+2.5 p.p. indicative top-up)
	Commission recommendations on NECPs	Guidance for updated national plans under European Climate Law
2024	Process for 2040 climate target	Impact assessment and consultation for 90 % GHG reduction target
2025	Proposal to amend European Climate Law	Formal proposal for 2040 target (90 % GHG reduction) submitted to Parliament and Council

Annex IV – Links to further technical information

The following additional documents are available on the ECA open data platform.

- (1) [ECA comparison of NECP implementation measures \(2024 vs 2019\).](#)
- (2) [ECA comparison of NECP objectives and targets \(2024 vs 2019\).](#)
- (3) [ECA assessment of the extent to which each REPowerEU-related sub-CSRs for 2023 have been addressed.](#)

Annex V – NECP investments reported in the member states’ 2025 biennial progress reports, and RRF REPowerEU chapters

Member State	Status	Data in Annex XIII	Private investments until 2023 (EUR)	Public investments until 2023 (EUR)	Expected investments from 2024 - private, public and EU (EUR)	REPowerEU chapter (EUR)
Germany	Made public	YES	116 891 539 341	80 798 584 034	360 034 091 441	2 444 838 075
Netherlands	Made public	YES	9 050 166 674	10 295 469 355	18 241 327 542	735 000 000
Slovakia	Made public	YES	2 329 062 915	1 048 321 360	57 717 188 851	401 050 000
France	Made public	YES	1 192 082 000	17 802 600 000	1 230 000 000	2 826 330 141
Lithuania	Made public	YES	840 881 176	1 607 578 509	8 931 625 487	747 560 379

Member State	Status	Data in Annex XIII	Private investments until 2023 (EUR)	Public investments until 2023 (EUR)	Expected investments from 2024 - private, public and EU (EUR)	REPowerEU chapter (EUR)
Slovenia	Made public	YES	779 612 903	566 554 700	-	122 170 000
Poland	Made public	YES	514 990 754	4 452 892 380	32 433 823 836	24 477 415 877
Cyprus	Made public	YES	175 265 199	126 335 164	5 866 745 663	140 580 000
Hungary	Made public	YES	132 599 414	3 392 309 731	9 260 872 010	4 602 872 701
Subtotal			131 906 200 376	120 090 645 233	493 715 674 830	36 497 817 173
Estonia	Made public	YES	71 991 044	463 454 802	3 887 466 415	90 040 000

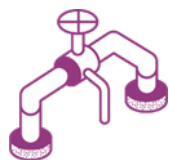
Member State	Status	Data in Annex XIII	Private investments until 2023 (EUR)	Public investments until 2023 (EUR)	Expected investments from 2024 - private, public and EU (EUR)	REPowerEU chapter (EUR)
Portugal	Made public	YES	46 686 506	3 653 256 467	4 499 915 427	855 400 000
Malta	Made public	YES	1 665 562	377 924 690	1 291 887 214	69 900 000
Finland	Made public	YES	-	8 952 000 000	-	127 090 000
Bulgaria	Made public	YES	-	5 072 367 012	2 782 551 994	498 208 098
Sweden	Made public	YES	-	2 182 770 078	7 653 870 422	282 469 136
Latvia	Made public	YES	-	39 162 284	28 609 943	134 743 378

Member State	Status	Data in Annex XIII	Private investments until 2023 (EUR)	Public investments until 2023 (EUR)	Expected investments from 2024 - private, public and EU (EUR)	REPowerEU chapter (EUR)
Luxembourg	Made public	YES	-	-	-	177 328 000
Austria	Made public	NO	N/A	N/A	N/A	210 304 520
Czechia	Made public	NO	N/A	N/A	N/A	735 462 052
Ireland	Made public	NO	N/A	N/A	N/A	240 000 000
Italy	Made public	NO	N/A	N/A	N/A	11 177 950 000
Croatia	Not made public					2 925 650 095

Member State	Status	Data in Annex XIII	Private investments until 2023 (EUR)	Public investments until 2023 (EUR)	Expected investments from 2024 - private, public and EU (EUR)	REPowerEU chapter (EUR)
Denmark	Not made public					163 585 906
Greece	Not made public					794 821 929
Romania	Not made public					2 017 474 050
Spain	Not made public					6 916 693 413
Belgium	Pending					705 603 658
Subtotal			120 343 111	20 740 935 333	20 144 301 415	28 122 724 235
TOTAL			132 026 543 487	140 831 580 565	513 859 976 246	64 620 541 408

Annex VI – Oil and gas imports from Russia (EU-27, 2021-2024)

Natural gas – pipeline + LNG



(million cubic metres)

	2021	2022	2023	2024
EU-27	153 225.5	83 823.9	33 402.8	37 843.3
Belgium	2 404.9	2 820.8	4 018.8	3 444.7
Bulgaria	2 626.5	1 205.3	0.0	0.0
Czechia	8 718.9	6 837.9	551.5	1 791.0
Denmark	0.0	0.0	0.0	0.0
Germany	55 443.3	25 941.1	0.0	0.0
Estonia	58.1	0.0	0.0	0.0
Ireland	0.0	0.0	0.0	0.0
Greece	2 604.0	1 000.7	2 111.1	3 339.8
Spain	3 219.5	4 982.8	6 465.5	6 436.2
France	10 755.6	8 149.5	6 009.9	7 406.4
Croatia	0.0	0.0	0.0	0.0
Italy	29 170.7	13 987.6	2 931.0	5 696.2
Cyprus	0.0	0.0	0.0	0.0
Latvia	1 187.0	189.8	0.0	0.0
Lithuania	887.2	279.0	0.0	0.0
Luxembourg	141.6	0.0	1.9	0.0
Hungary	7 105.0	7 671.0	6 413.0	4 064.0
Malta	0.0	0.0	0.0	0.0
Netherlands	9 176.7	3 910.0	1 357.9	2 127.1
Austria	0.0	0.0	0.0	0.0
Poland	10 468.2	2 986.3	0.0	0.0
Portugal	780.1	298.7	366.6	246.1
Romania	2 765.9	365.5	0.0	0.0
Slovenia	128.8	71.8	0.0	0.0
Slovakia	3 536.0	2 388.0	2 877.0	3 089.0
Finland	1 927.0	673.0	181.0	141.0
Sweden	120.2	64.9	117.6	62.0

Source: Eurostat.

Natural gas – LNG



(million cubic metres)

	2021	2022	2023	2024
EU-27	12 019.8	17 094.8	19 178.0	20 048.9
Belgium	1 340.3	2 733.0	4 006.1	3 444.7
Bulgaria	0.0	0.0	0.0	0.0
Czechia	0.0	0.0	0.0	0.0
Denmark	0.0	0.0	0.0	0.0
Germany	0.0	0.0	0.0	0.0
Estonia	28.8	0.0	0.0	0.0
Ireland	0.0	0.0	0.0	0.0
Greece	0.0	184.2	777.4	264.7
Spain	3 219.5	4 982.8	6 465.5	6 436.2
France	3 462.3	5 588.3	6 005.4	7 398.8
Croatia	0.0	0.0	0.0	0.0
Italy	0.0	193.0	89.0	89.5
Cyprus	0.0	0.0	0.0	0.0
Latvia	5.9	0.0	0.0	0.0
Lithuania	0.0	0.0	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0
Hungary	0.0	0.0	0.0	0.0
Malta	0.0	0.0	0.0	0.0
Netherlands	2 824.4	2 764.1	1 169.4	1 965.9
Austria	0.0	0.0	0.0	0.0
Poland	75.4	51.7	0.0	0.0
Portugal	780.1	298.7	366.6	246.1
Romania	0.0	0.0	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0
Slovakia	0.0	0.0	0.0	0.0
Finland	163.0	234.0	181.0	141.0
Sweden	120.2	64.9	117.6	62.0

Source: Eurostat.

Oil



(thousand tonnes)

	2021	2022	2023	2024
EU-27	112 447.9	88 429.8	14 367.9	11 705.0
Belgium	8 382.4	6 123.7	0.0	0.0
Bulgaria	0.0	0.0	0.0	0.0
Czechia	3 418.0	4 161.0	4 307.0	2 715.0
Denmark	847.8	72.8	0.0	0.0
Germany	27 741.0	22 392.0	205.0	:
Estonia	0.0	0.0	0.0	0.0
Ireland	0.0	0.0	0.0	0.0
Greece	3 063.1	606.5	0.0	0.0
Spain	2 569.2	698.5	0.0	0.0
France	2 995.0	2 130.0	0.0	0.0
Croatia	0.0	0.0	0.0	0.0
Italy	5 757.9	12 075.5	0.0	0.0
Cyprus	0.0	0.0	0.0	0.0
Latvia	0.0	0.0	0.0	0.0
Lithuania	6 398.8	1 416.0	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0
Hungary	3 497.0	5 136.0	4 807.0	4 988.0
Malta	0.0	0.0	0.0	0.0
Netherlands	16 930.4	12 599.3	0.0	0.0
Austria	530.3	69.6	0.0	0.0
Poland	14 982.8	11 316.6	499.9	0.0
Portugal	0.0	0.0	0.0	0.0
Romania	1 811.3	2 299.8	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0
Slovakia	5 467.0	5 249.0	4 549.0	4 002.0
Finland	6 491.0	1 603.0	0.0	0.0
Sweden	1 564.9	480.6	0.0	0.0

Source: Eurostat.

Annex VII – Financial instruments as RRF measures in REPowerEU chapters

	Measure reference	Measure name	Amount (million euros)
 ES	ES-C[C31]-I[I2]	Scheme to support the production and uptake of renewable hydrogen	1 600.0
	ES-C[C31]-I[I3]	Subsidy scheme to support the value chain of renewable energy sources and storage	1 000.0
	ES-C[C31]-I[I6]	Subsidy scheme for decarbonisation projects (grants)	430.0
	ES-C[C31]-I[I8]	Support scheme for decarbonisation projects (loans)	1 050.0
 HU	HU-C[C10]-I[I12]	Setting up a financial instrument to improve companies' energy efficiency	461.0
	HU-C[C10]-I[I13]	Setting up a financial instrument to improve the energy efficiency of residential buildings and tackle energy poverty	589.3
	HU-C[C10]-I[I14]	Setting up a financial instrument to increase the rollout of recharging stations for electric vehicles (EVs)	79.2
	HU-C[C10]-I[I15]	Setting up a financial instrument to support the purchase of battery-electric vehicles (BEVs) by fleet providers	52.6
	HU-C[C10]-I[I16]	Setting up a financial instrument to support geothermal energy exploration and exploitation	351.3
 IT	IT-C[M7]-I[I12]	Financial Instrument for the development of an international, industrial and R&D leadership in zero-emission buses	100.0
	IT-C[M7]-I[I16]	Support to SMEs for self-production from renewable energy sources	320.0
	IT-C[M7]-I[I17]	Financial instrument for energy renovations of public and social housing, and low-income and vulnerable households	1 381.0
 LT	LT-C[C8]-I[H-3-1-.H-3-1-]	Support for RES plants (solar and wind onshore)	549.1
 PL	PL-C[G]-I[3.1.4]	Support to the national energy system (Energy Support Fund)	16 270.3
	PL-C[G]-I[3.1.5]	Construction of offshore wind farms (Offshore Wind Energy Fund)	4 785.0
			Total: €29 018.8 million

Source: ECA based on FENIX files (Jan 2025).

Annex VIII – REPowerEU performance indicators included in the proposal for a post-2027 performance framework regulation and relevant to our audit scope

Policy area (level 1)	Policy area (level 2)	#	Intervention field	Output indicator	Result indicator
Energy	Electricity generation	172	Electricity generation using concentrated solar power (CSP) technology	New or additional energy capacity installed in electricity production (MW);	Annual GHG emissions avoided in tCO ₂ Pollutant reduction in tonnes (PM2.5 and NOx); Number of people in non-EU countries with access to electricity – by new access and improved access;
Energy	Electricity generation	173	Electricity generation using solar photovoltaic technology	New or additional energy capacity installed in electricity production (MW);	
Energy	Electricity generation	174	Electricity generation from onshore wind energy	New or additional energy capacity installed in electricity production (MW);	
Energy	Electricity generation	175	Electricity generation from offshore wind energy	New or additional energy capacity installed in electricity production (MW);	
Energy	Electricity generation	176	Electricity generation from geothermal energy	New or additional energy capacity installed in electricity production from geothermal energy (MW);	
Energy	Electricity generation	177	Electricity generation from hydropower	New or additional energy capacity installed in electricity production (MW) from hydropower;	
Energy	Electricity generation	178	Electricity generation from ocean energy	New or additional energy capacity installed in electricity production (MW) by type (wave energy, tidal energy)	
Energy	Electricity generation	182	Electricity generation from renewable hydrogen	New or additional energy capacity installed in electricity production (MW) from renewable hydrogen;	
Energy	Electricity generation	184	Renewable energy for isolated grids and standalone systems	New or additional energy capacity installed in electricity production (MW);	
Energy	Electricity generation	185	Electricity generation with	New or additional energy capacity installed in	

Policy area (level 1)	Policy area (level 2)	#	Intervention field	Output indicator	Result indicator
			innovative other renewable energy technologies sources, as defined in Directive 2018/2001	electricity production (MW);	
Energy	Electricity generation	186	Cross-border renewable energy projects in line with CEF Regulation	— New or additional renewable energy capacity installed for electricity generation, heating and cooling, renewable hydrogen production or transport (MW); — New or additional storage capacity installed (MWh);	Annual GHG emissions avoided in tCO ₂ Pollutant reduction (in tonnes);
Energy	Energy generation resilience	187	Measures targeting the climate resilience of energy sources and power generation	Power generation capacity with improved resilience;	Value of assets and / or Population benefitting from climate resilience measures;
Energy	Network and storage	238	Distribution of electricity	— New or additional lines installed (km); — Number of equipment installed; — New or installed capacity (GW);	Diversification of supply; Increase in the integration of renewables;
Energy	Network and storage	239	Energy infrastructure of cross border relevance in line with the TEN-E Regulation	— New or additional lines installed (km); — Number of items of equipment installed; — New or installed capacity (GW);	
Energy	Network and storage	240	Installation of network-level smart energy systems	— Number of smart meters installed; — Number of digital management systems for smart meters	Number of additional users connected to smart energy systems;
Energy	Network and storage	241	Storage of electricity	— Storage capacity (MWh); — Added flexibility capacity (GW); — Installed capacity (GW);	
Energy	Network and storage	242	Storage of thermal energy	— Storage capacity (MWh); — Added flexibility capacity (GW);	Diversification of supply; Increase in the

Policy area (level 1)	Policy area (level 2)	#	Intervention field	Output indicator	Result indicator
				— Installed capacity (GW);	integration of renewables;
Energy	Network and storage	243	Transmission of electricity	— New or additional lines installed (km); — Number of items of equipment installed; — New or installed capacity (GW);	
Energy	Network and storage	244	Transmission of electricity intended primarily for renewable energy		
Energy	Network and storage	245	Measures targeting the climate resilience of energy networks and storage		Value of assets and / or Population benefitting from climate resilience measures;
Energy	Energy financing	251	Other investments in the energy sector linked to the green transition	Number of projects – by type of activity;	
Energy	Reforms	253	Policy and regulatory framework: Energy	— Number of laws adopted or put into force; — Number of policy preparations or evaluations finalised; — Number of stakeholder consultations finalised; — Number of Implementing Regulations or guidelines in force; — Number of strategies or frameworks adoption finalised; — Number of public services or processes developed; — Number of TAIX events organised in support of non-EU countries' public administrations; — Number of twinning projects organised in support of non-EU countries' public administrations;	
Energy	Reforms	254	Renewable energy		
Energy	Reforms	255	Energy infrastructure and networks		
Energy	Reforms	256	Non-fossil energy flexibility/storage-oriented reforms		

Policy area (level 1)	Policy area (level 2)	#	Intervention field	Output indicator	Result indicator
				— Number of relevant public policies developed/revised and/or under implementation in non-EU countries.	

Annex IX – RRF-funded measures in REPowerEU chapters examined during the audit – in five member states

Member state	Measure ref.	Reform or investment	Measure	Initial amount (€)	Revised amount (Q4 2025 (€)	Delayed	Investments planned will be completed after 2026	Targets clear and quantifiable in terms of energy saving, production capacity or grid extensions	Comments
Belgium	BE-C[C73]-R[R-704]	Reform	Accelerating the energy transition	0	0	YES	N/A	NO	Delayed
Belgium	BE-C[C73]-R[R-703]	Reform	Photovoltaic-obligation for large consumers	0	0	NO	YES	NO	Reform requiring private buildings to install PV panels - NO list available of building owners covered by PV obligation
Belgium	BE-C[C73]-I[I-720]	Investment	Off-shore energy island - Federal	100 000 000	100 000 000	YES	YES	NO	Scope reduction - Island no longer to be connected to England and Denmark. Connection with second wind farm (1,4 GW) is on hold and HVDC connection with third wind farm (also 1,4 GW) is frozen due to budget overruns. Impact will materialize outside RRF timeline
Belgium	BE-C[C72]-I[I-712]	Investment	Energy import infrastructure	14 000 000	0	YES	YES	NO	Project cancelled and removed from RRF REPowerEU chapter
Belgium	BE-C[C72]-I[I-715]	Investment	Backbone for H2	95 000 000	0	YES	YES	NO	Project cancelled and removed from RRF REPowerEU chapter
Belgium	BE-C[C73]-I[I-717]	Investment	Optimisation of energy distribution - Walloon Region	76 000 000	76 000 000	NO	NO	NO	Ongoing

Member state	Measure ref.	Reform or investment	Measure	Initial amount (€)	Revised amount (Q4 2025 (€))	Delayed	Investments planned will be completed after 2026	Targets clear and quantifiable in terms of energy saving, production capacity or grid extensions	Comments
Italy	IT-C[M7]-R[R1]	Reform	Streamline permitting procedures for renewable energy at central and local level	0	0	NO	N/A	NO	Implemented
Italy	IT-C[M7]-I[I6]	Investment	Cross-border electricity interconnection projects between Italy and neighbouring countries	60 000 000	0	NO	YES	YES	Project cancelled and removed from RRF REPowerEU chapter
Italy	IT-C[M7]-I[I14]	Investment	Cross-border gas export infrastructure	45 000 000	45 000 000	NO	YES	NO	Ongoing
Italy	IT-C[M7]-I[I4]	Investment	Tyrrhenian link	500 000 000	500 000 000	NO	YES	YES	Ongoing
Italy	IT-C[M7]-I[I5]	Investment	SA.CO.I 3	200 000 000	200 000 000	NO	YES	NO	Ongoing
Italy	IT-C[M7]-I[I13]	Investment	Adriatic Line Phase 1 (Sulmona compressor station and Sestino-Minerbio gas pipeline)	375 000 000	375 000 000	NO	YES	NO	Impact will materialize outside RRF timeline
Lithuania	LT-C[C8]-R[H-1-3-.H-1-3-]	Reform	Increasing the generation capacity from RES	98 603 040	121 260 640	YES	YES	YES	Ongoing
Lithuania	LT-C[C8]-I[H-3-1-.H-3-1-]	Investment	Support for RES plants (solar and wind onshore)	549 130 737	549 130 737	YES	YES	NO	On going - delays in execution

Member state	Measure ref.	Reform or investment	Measure	Initial amount (€)	Revised amount (Q4 2025 (€)	Delayed	Investments planned will be completed after 2026	Targets clear and quantifiable in terms of energy saving, production capacity or grid extensions	Comments
Lithuania	LT-C[C8]-I[H-1-2-.H-1-2-]	Investment	“Support for the purchase of clean inland water vehicle”	9 091 000	9 091 000	YES	NO	NO	Ongoing - delays in execution - scope reduction
Poland	PL-C[G]-R[1.2.2]	Reform	Removing barriers to the integration of renewable energy sources into electricity networks	0	0	YES	N/A	NO	Ongoing
Poland	PL-C[G]-I[3.2.1]	Investment	Construction of natural gas infrastructure to ensure energy security	630 940 000	515 162 159	NO	YES	NO	Scope reduction Impact will materialize outside RRF timeline
Poland	PL-C[G]-I[3.1.4]	Investment	Support for the national energy system (Energy Support Fund)	17 068 511 630	15 045 143 508	NO	YES	NO	Scope reduction Impact will materialize outside RRF timeline
Poland	PL-C[G]-I[3.1.5]	Investment	Construction of offshore wind farms (Offshore Wind Energy Fund)	4 785 000 000	2 226 154 567	YES	YES	NO	Scope reduction Impact will materialize outside RRF timeline

Member state	Measure ref.	Reform or investment	Measure	Initial amount (€)	Revised amount (Q4 2025 (€))	Delayed	Investments planned will be completed after 2026	Targets clear and quantifiable in terms of energy saving, production capacity or grid extensions	Comments
Poland	PL-C[G]-I[1.2.4]	Investment	Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources	971 578 098	790 493 575	NO	NO	YES	Scope reduction Ongoing
Poland	PL-C[G]-I[1.2.3]	Investment	Development of transmission networks, smart electricity infrastructure	599 933 126	756 833 126	YES	NO	YES	Ongoing
Poland	PL-C[G]-I[1.1.2]	Investment	RES installations implemented by energy communities	188 520 000	332 035 143	YES	NO	NO	Ongoing
Romania	RO-C[C16]-R[R1.0]	Reform	Creating a legal framework for the use of state land as acceleration areas for RES investments	3 011 752	3 011 752	YES	N/A	NO	Measure also includes some investments in equipments. Equipment delivery delays
Romania	RO-C[C16]-I[I5.0]	Investment	Digitalisation, efficiency and modernisation of the national electricity transmission network	56 237 200	51 788 527	YES	NO	YES	3 sub-measures Various delays in execution

Member state	Measure ref.	Reform or investment	Measure	Initial amount (€)	Revised amount (Q4 2025 (€))	Delayed	Investments planned will be completed after 2026	Targets clear and quantifiable in terms of energy saving, production capacity or grid extensions	Comments
Romania	RO-C[C16]-I[I4.0]	Investment	Grant voucher scheme to accelerate the deployment of renewable energy by households	610 762 268	305 381 134	YES	NO	NO	Delays in the execution
Romania	RO-C[C16]-I[I6.0]	Investment	Pilot project for the installation of 20 MW of floating solar panels on irrigation channels	17 000 000	0	YES	YES	YES	Project cancelled and removed from REPowerEU chapter
Romania	RO-C[C16]-I[I2.0]	Investment	New capacities for electricity generation from renewable sources	460 000 000	460 000 000	YES	YES	YES	Ongoing
TOTAL				27 513 318 851	22 461 485 868				

Note: These measures combined represent 44 % of the total allocation for REPowerEU chapters.

Source: ECA.

Abbreviations

Abbreviation	Definition/Explanation
CEF	Connecting Europe Facility
CSR	Country-specific recommendation
ETS	Emissions trading system
GHG	Greenhouse gas
HVDC	High voltage direct current
LNG	Liquefied natural gas
MS	Member state
NECP	National energy and climate plan
RES	Renewable energy sources
RRF	Recovery and Resilience Facility
RRP	Recovery and resilience plan
TEN-E	Trans-European Networks for Energy
TFEU	Treaty on the Functioning of the EU

Glossary

Term	Definition/Explanation
Common indicator	Measure of the progress made in the implementation of the member states' recovery and resilience plans and, hence, towards the achievement of the RRF objectives.
Country-specific recommendations	Annual guidance which the Commission issues, as part of the European Semester, to individual member states on their macroeconomic, budgetary and structural policies.
European Semester	Annual cycle which provides a framework for coordinating the economic policies of EU member states and monitoring progress.
FENIX	Commission database used to manage the Recovery and Resilience Facility.
Fit for 55	EU legislative package for meeting its climate goals, and in particular reducing its greenhouse gas emissions by at least 55 % by 2030.
Interconnector	Transmission line linking the national networks of two EU member states, or the part of a network linking a member state and a non-EU country and located outside EU territory.
Milestone	Qualitative measure of a member state's progress towards completing a reform or investment in its recovery and resilience plan.
National energy and climate plan	Ten-year document outlining a member state's policies and measures to meet the EU's climate objectives.
Recovery and Resilience Facility	The EU's financial support mechanism to mitigate the economic and social impact of the COVID-19 pandemic, stimulate recovery, and to meet the challenges of a greener and more digital future.
Recovery and resilience plan	Document setting out a member state's intended reforms and investments under the Recovery and Resilience Facility.
REPowerEU	EU initiative to end dependence on fossil fuels, diversify energy supplies and accelerate the clean energy transition.
REPowerEU chapter	Addition to a member state's initial recovery and resilience plan, setting out its REPowerEU reforms and investments.
Target	Quantitative measure of a member state's progress towards completing a specific reform or an investment in its recovery and resilience plan.

Replies of the Commission

<https://www.eca.europa.eu/en/publications/SR-2026-21>

Timeline

<https://www.eca.europa.eu/en/publications/SR-2026-21>

Audit team

The ECA's special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to be of maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber IV – Regulation of markets and competitive economy, headed by ECA Member Petri Sarvamaa. The audit was led by ECA Member Mihails Kozlovs, supported by Edite Dzalbe, Head of Private Office and Laura Graudina, Private Office Attaché; Juan Ignacio Gonzalez Bastero, Principal Manager; Stefano Sturaro, Head of Task; Stefan-Razvan Hagianu, Ezio Guglielmi and Aikaterini Kiousi, Auditors. Alexandra-Elena Mazilu provided graphical support and Irene Lopez Arranz provided secretarial support.



From left to right: Stefan-Razvan Hagianu, Ezio Guglielmi, Aikaterini Kiousi, Juan Ignacio Gonzalez Bastero, Mihails Kozlovs, Stefano Sturaro, Irene Lopez Arranz.

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HOW TO CITE

European Court of Auditors, [special report 21/2026](#): “Implementation of the REPowerEU plan needs a boost”, Publications Office of the European Union, 2026.

The REPowerEU plan is the EU's response to the energy crisis caused by Russian's invasion of Ukraine. It estimated additional investments of around €300 billion by 2030 to phase-out Russian fossil fuels imports.

Our audit assessed how effectively the plan is managed and implemented through diversification of supplies, increase of renewable production capacity and stronger cross-border interconnectivity.

We found that the EU has significantly reduced its reliance on Russian fossil fuels. However, the additional investments mobilised so far remain insufficient to meet the higher targets for renewable production capacity. The plan does not include strong systems to track progress and reliably show what has been achieved

We recommend reinforcing delivery mechanisms, addressing financing gaps, improving management of key cross-border investments, and developing robust performance indicators.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.



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