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on the Scrutiny Working Group

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Contents

1. Introduction and executive summary 6

2. Constitution, mandate and scope of the SWG 11

2.1 Establishment of the SWG 11
2.2 Working methods 12
2.3 Mandate period 12
2.4 Scope 13
3. Methodology and evidence base 15

3.1 Meetings and exchanges of views 15
3.2 Documents examined and analytical approach 16
3.3 Confidentiality and access arrangements 18
4. Legal and administrative framework 19

4.1 Budgetary-control basis 19
4.2 Financial Regulation and transparency obligations 19
4.3 Commission guidance of 6 May 2024 20
4.4 Transparency tools 22
4.5 Programme legal bases and implementation frameworks 23
5. Chronology of relevant developments 25

5.1 Institutional background, 2018 to June 2025 25
5.2 Constitution and work of the SWG, June 2025 onward 26
5.3 What the chronology shows, and its limits 28
6. Findings 29

6.1 Categories of advocacy-related activity identified in the material examined 29
6.2 Thematic analysis 30
6.3 Examples of funded lobbying and advocacy activities 32
6.4 Commission-wide screening and follow-up 33
6.5 LIFE/CINEA as the main case study 34
6.5.1 Operating grants and why their form is decisive 34
6.5.2 The accountability chain in the LIFE programme 34
6.5.3 Work packages and contractualisation 35
6.5.4 Evaluation and award procedure 35
6.5.5 Application of the May 2024 guidance to LIFE 36
6.6 Expert evaluation and conflict-of-interest controls 36
6.7 Framework contractor 37

6.8 DG HOME and DG JUST 38
6.9 Transparency architecture and the ECA findings 38
6.10 Other services and entities 39
6.10.1 DG INTPA and HADEA 40
6.10.2 Non-NGO entities and symmetry of scrutiny 40
6.10.3 Corporate entities and consultancies 40
6.11 Horizontal findings 41
6.11.1 Transparency and traceability 41
6.11.2 The reliability of who receives funds 43
6.11.3 Award architecture and ex ante control 44
6.11.4 Impact on decision-making and Parliament's access to evidence 45
7. Conclusions 47
7.1 Advocacy-related activity is broad in form and, once written into a work programme, runs through every stage of the funding process 47
7.1.1 A finding of propriety and institutional risk 48
7.1.2 Perceived conflict of interest and the separation of powers 48
7.2 The operating-grant model itself drives the risk 49
7.3 Correction after signature has proved largely ineffective 49
7.4 The transparency architecture cannot support end-to-end tracing, and publication remains incomplete 49
7.5 NGO classification and EU-values compliance both rest on self-declaration 50
7.5.1 NGO definition does not exclude commercial interests 50
7.6 Conflict-of-interest safeguards for external evaluators are documented on paper but not independently verified 50
7.6.1 Parliamentary access and the forward transparency architecture 50
7.6.2 Structural obstacles to effective parliamentary scrutiny 51
8. Recommendations 52
8.1 Foundational measures: the legal basis and how it is written into funding 52
8.2 Transparency architecture: tracing the money and the work 55
8.3 Classification, risk and consequences 57
8.4 Reporting and review 60
Annex A. Meetings and institutional participation 62
Annex B. Register of documents requested and received 64
Part I. Mandate and constitution documents 64
Part II. Document requests and replies 64
Annex C. LIFE Programme selected cases 67

Abbreviations

Abbreviation	Meaning
AMIF	Asylum, Migration and Integration Fund
BMVI	Border Management and Visa Instrument
CERV	Citizens, Equality, Rights and Values Programme
CINEA	European Climate, Infrastructure and Environment Executive Agency
CONT	Committee on Budgetary Control
CoP	Conference of Presidents
DG	Directorate-General (BUDG: Budget; CLIMA: Climate Action; DEFIS: Defence Industry and Space; DIGIT: Digital Services; ENER: Energy; ENV: Environment; HOME: Migration and Home Affairs; INTPA: International Partnerships; JUST: Justice and Consumers; SANTE: Health and Food Safety)
EACEA	European Education and Culture Executive Agency
ECA	European Court of Auditors
ECR	European Conservatives and Reformists Group
EDES	Early Detection and Exclusion System
EP	European Parliament
EPP	Group of the European People's Party
ESN	Europe of Sovereign Nations Group
FPA	framework partnership agreement
FR	Financial Regulation (Regulation (EU, Euratom) 2024/2509)
FTS	Financial Transparency System
Greens/EFA	Group of the Greens/European Free Alliance
HADEA	European Health and Digital Executive Agency
IAS	Internal Audit Service
INI	own-initiative procedure
ISF	Internal Security Fund
LIFE	French: *L'Instrument Financier pour l'Environnement*
MEP	Member of the European Parliament
MFF	Multiannual Financial Framework
NGO	non-governmental organisation
OLAF	European Anti-Fraud Office
PfE	Patriots for Europe Group
PIF	protection of the financial interests of the Union
REA	European Research Executive Agency
Renew	Renew Europe Group
S&D	Group of the Progressive Alliance of Socialists and Democrats
SWG	Scrutiny Working Group
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union

1. Introduction and executive summary

The Conference of Presidents established the Scrutiny Working Group (SWG) within the Committee on Budgetary Control (CONT) on 19 June 2025 to review the grant agreements the Commission has concluded with NGOs and other entities across EU programmes and to establish whether they contain advocacy-related provisions directed at the EU institutions (Section 2.1). Its task was to assess the compliance and the potential decision-making impact of such provisions and to quantify the amounts and the types of entities involved (Sections 2.1 and 2.4).

The SWG consists of 13 Members appointed under the d'Hondt system and is chaired by the CONT Chair, with representatives of the EPP, S&D, PfE, ECR, Renew and the Greens, though regrettably Renew, S&D and the Greens have boycotted this parliamentary procedure This working document was prepared by the co-authors, Dirk Gotink (EPP) and Carlo Fidanza (ECR). Between November 2025 and April 2026 the SWG held four meetings with Commission services, executive agencies and the European Court of Auditors and reported back twice to the CONT Committee; it drew on the technical briefing on the EU transparency tools given to CONT and examined an extensive documentary base, with key replies obtained largely under the confidentiality arrangements of Annex II to the Framework Agreement (Sections 3 and 5; Annexes A and B). The Conference of Presidents extended the original 6-month mandate until 26 November 2026 in May 2026 (Section 2.3).

Where the European Commission has become arguably the most powerful executive in Europe, the level of transparency and accountability has yet to follow suit. The extremely restrictive and time-consuming nature of the access to Commission documents for Members of the European Parliament significantly hampers parliamentary scrutiny procedures. Considering its omnipresence in policy making procedures, its highly privileged information position and the available resources it has, it is particularly important to scrutinise the Commissions relation to the broader lobby and advocacy networks in Brussels and in the Member State capitals.

Although the SWG has often been publicly referred to as an ‘NGO working group’ in fact the main focus of the investigation and all of its time and energy has been focussed on the European Commission. NGO’s have not been invited to give their perspectives as they were not the main objective of the SWG, the process of the disbursement of EU funds by the European Commission to specific stakeholders in the Brussels lobby circuit was. Also as the title of the SWG indicates, the scope was not exclusively on NGO’s, but also expanded to for example to consultancies.

The SWG assessed the material against the four criteria, set out in Section 2.4: legality, regularity, propriety and sound financial management, and reputational and institutional risk. Furthermore, this document sets out a number of recommendations to the European Commission and its agencies. The SWG, based on the available information, continues to raise questions about the respect of certain legal principles enshrined in the Treaties, such as those relating to the mutual sincere cooperation between EU Institutions (Art 13(2) TEU). On the regularity of expenditure, from the information provided to the SWG clear and definitive conclusions could not be drawn out. The persistent perception of a highly symbiotic and closely integrated relationship between the Commission and the receiving entity raises concerns about the clarity of their respective roles and casts doubt on the effective separation of powers.

The material examined by SWG raises important issues related to propriety and sound financial management and reputational and institutional risk, and it arises from grant design (Section 8.2). In a number of the agreements examined, above all in the LIFE/CINEA portfolio, work programmes, annexes and deliverables described advocacy directed at the EU institutions and their Members in such operational detail that it could be perceived as required, rewarded or monitored by the granting authority (Sections 6.2 and 8.2). Although concrete proof of such requirements from the granting authority were not found, the level of detail of the advocacy activities, the near total alignment of the advocacy activities on a year by year basis with the specific political objectives of the European Commission, (and in particular the Commissioners responsible for DG ENV and DG CLIMA) and the lack of transparency of the evaluation process continue to raise questions and to cast doubts about the underlying political and institutional objectives of the respective grant agreements.

The screening exercise performed by the Commission on all ongoing grant agreements in its portfolio identified 31 grant agreements (28 managed by CINEA and 3 by DG INTPA) and 30 Framework Partnership Agreements (managed by HADEA) which were misaligned with the Commission's Guidance on funding for activities related to the development, implementation, monitoring and enforcement of Union legislation and policy. Subsequently the Commission requested the beneficiaries to amend the grant agreements, which require mutual consent.

Out of the 28 grant agreements managed by CINEA, none of the beneficiaries agreed to amend them and all contracts expired in 2025. As for the grant agreement managed by DG INTPA, two beneficiaries submitted amendments. From the 30 FPAs managed by HADEA, 15 beneficiaries submitted requests for amendments, while taking into consideration that none of these 30 FAPs involve actual funding.

The 28 grant agreements managed by CINEA were operating grants amounting to a total of just over EUR 13 million (ranging from EUR 84,000 to a maximum of EUR 700,000). As for the DG INTPA grant agreements, the overall amount was of EUR 6.4 million (ranging from EUR 1,15 million to EUR 2 million).

A fundamental disagreement exists regarding ownership of these work programmes (Section 6.2) While the Commission maintains that beneficiaries draft their programmes independently and retain full responsibility for them, the SWG strongly contest this view. A grant agreement is subject to the Commission's approval and is conditional on the deliberate alignment of the work programme with the Commission's own policy objectives. Ultimately, it could not be verified that advocacy targets were excluded from selection decisions, leaving unresolved questions regarding the intent of these funding agreements. In spite of the intention, the mere fact that the Commission and agencies approved and funded projects that included lobbying efforts appears, in itself, questionable, worth investigating, and is indicative of formal support from the Commission.

The Commission's May 2024 guidance brought some necessary and urgent clarifications. However, it is soft law: it reaches beneficiaries only through award documents, drafted before signature of the contract or amended afterwards by mutual consent, and its limited effect on agreements already signed and nearing expiry showed in the LIFE/CINEA screening outcome, where none of the NGOs contacted submitted an amendment request (Sections 4.3 and 6.4). However, due to these new guidelines, the SWG has witnessed a shift in thinking by the Commission, strongly supported by DG BUDG to make sure that the new guidelines are adhered to by all DG's.

The SWG also raised major concerns on the evaluation process of the grant agreements in question, particularly in light of the fact that some portion of the evaluation was externalised to a third-party company from outside the European Union. The way in which experts were selected, their identity, and possible link with the beneficiaries remains an issue. There remains a serious need to strengthen the processes related to the conflicts of interests of experts and the beneficiaries they work with.

The transparency architecture compounds the concern: in its special report 11/2025, the European Court of Auditors found that there was "no reliable overview of EU funding granted to NGOs", NGO classification at EU level rests on self-declaration, with important aspects of NGO status unchecked, and the Court found the Commission had not clearly disclosed the advocacy-related information it held on activities financed from operating-grants, so the scale of EU-funded advocacy cannot reliably be quantified from the available systems (Sections 6.9, 7.1 and 7.2). The Commission maintained that Article 38 of the Financial Regulation does not require such disclosure and that relevant project information was published, although it could be difficult to locate. CINEA and the Commission described documented procedures for expert evaluation and framework-contractor governance in LIFE; the open question is whether Parliament can obtain an audit trail complete enough, within confidentiality and data-protection limits, to verify them end-to-end (Sections 6.6, 6.7 and 8.3). The evidence base is granting-side only (from the side of the contracting authority), no beneficiaries having been heard, and the "other entities" and consultancy strands were opened but not concluded within the period covered (Sections 3.1, 6.10 and 8.1).

Section 8 sets out 23 recommendations to address the systemic vulnerabilities identified. They are grouped into four categories that together run from the legal foundations of funding to reporting. The first, foundational measures, establishes the legal basis for the reforms and ensures that it is written explicitly into funding instruments, including the firewalls that keep EU-funded activities from being used for political advocacy and the clear separation of institutional roles and responsibilities.

The second and third categories turn these foundations into practice. The transparency architecture aims to make it possible to trace both the money and the work it funds, from the granting authority to the final beneficiary, using advanced data integration and artificial intelligence to link currently fragmented sources. The third category covers classification, risk and consequences: it provides for risk-based verification protocols that concentrate scrutiny where the likelihood of error, irregularity or misuse is highest, together with clear consequences when rules are breached.

The fourth category, reporting and review, ensures that the framework stays accountable over time through regular reporting and periodic assessment of how well the measures work. Throughout, the recommendations are designed to keep controls proportionate, so that compliant beneficiaries are not burdened unnecessarily while institutional oversight is strengthened. Section 8 groups the SWG’s 23 recommendations, these are, in summary:

- **Recommendation 1:** Conduct independent external audits of the Commission DGs and executive agencies concerned, particularly CINEA, and take appropriate follow-up measures.
- **Recommendation 2:** Strengthen the legal status and enforceability of the Commission's May 2024 guidance, including consequences for non-compliant beneficiaries.

- **Recommendation 3:** Incorporate binding restrictions on targeted advocacy towards EU institutions into all relevant EU funding and procurement documents.
- **Recommendation 4:** Strictly limit operating grants, require separate accounting for EU funds and safeguard the political and financial independence of beneficiaries.
- **Recommendation 5:** Avoid excessive concentration of EU funding among a limited number of beneficiaries, promote pluralism and ensure transparency of downstream funding.
- **Recommendation 6:** Establish a uniform Commission-wide methodology to distinguish legitimate stakeholder participation from targeted lobbying and advocacy.
- **Recommendation 7:** Prohibit EU funding of lobbying towards EU and national institutions and introduce exclusion from EU funding for at least five years in cases of established breaches.
- **Recommendation 8:** Introduce mandatory ex ante screening of grant agreements, work packages and deliverables under the four-eyes principle before signature.
- **Recommendation 9:** Require strict separation, traceability and auditing of EU-funded activities and advocacy financed through other sources.
- **Recommendation 10:** Interconnect EU transparency systems and ensure complete, regularly updated and retrospective traceability of funding down to final beneficiaries.
- **Recommendation 11:** Make grant agreements, work packages, deliverables and relevant contracts publicly accessible by default, while guaranteeing Parliament effective access to confidential documents.
- **Recommendation 12:** Strengthen the EU Transparency Register through comprehensive disclosure of funding sources, financial interests and meetings with EU decision-makers.
- **Recommendation 13:** Improve and consistently verify NGO classification to ensure compliance with EU definitions, particularly regarding independence from government.
- **Recommendation 14:** Replace reliance on self-declarations with risk-based verification of EU-values compliance, financial dependencies, foreign influence, conflicts of interest and terrorist financing.
- **Recommendation 15:** Apply effective corrective measures, including recovery, suspension and exclusion from future EU funding, whenever contractual breaches or ineligible expenditure are established.
- **Recommendation 16:** Strengthen transparency, independent conflict-of-interest screening and accountability of external evaluators, including through Arachne+ and restrictions on outsourcing evaluation procedures outside Europe.
- **Recommendation 17:** Phase out the use of external framework contractors in grant evaluation procedures, limiting their involvement to exceptional and strictly supervised circumstances.
- **Recommendation 18:** Strengthen the accountability of Commission and agencies through mandatory reputational-risk assessments.
- **Recommendation 19:** Establish accessible complaint and whistleblowing mechanisms to report suspected irregularities and ensure appropriate investigation and follow-up.
- **Recommendation 20:** Require comprehensive annual reporting by the Commission to CONT on compliance, screening, corrective measures and implementation of transparency reforms.
- **Recommendation 21:** Ensure continued parliamentary scrutiny through the discharge procedure, including possible own-initiative reports and further examination of consultancy contracts.

- **Recommendation 22:** Implement the recommendations proportionately, with risk-based controls, periodic evaluations and appropriate review or sunset provisions.
- **Recommendation 23:** Make systematic use of artificial intelligence to improve transparency, trace EU funding chains and detect potential conflicts of interest.

2. Constitution, mandate and scope of the SWG

The SWG is an ad hoc scrutiny body within the Committee on Budgetary Control (CONT), established by the Conference of Presidents on 19 June 2025.

2.1 Establishment of the SWG

At its meeting of 19 June 2025 (minutes PV CPG 19.06.2025, PE 771.013/CPG), the Conference of Presidents rejected, by majority, the request of the ECR Group to set up a committee of inquiry (submitted with the support of 221 Members, in accordance with Rule 215 of the European Parliament's Rules of Procedure); and endorsed the proposal of the EPP Group, entitled "Parliament's scrutiny activity on NGO financing - Establishing a CONT Scrutiny Working Group" (PE 771.043/CPG).

According to the minutes, the Conference "endorsed, by majority, the proposal of the EPP Group" to set up a CONT scrutiny working group (PV CPG 19.06.2025). It clarified that the two co-authors "would be appointed by the EPP Group and the ECR Group", and that the body "would consist of 13 Members appointed by the political groups in accordance with the d'Hondt system".

Without separate statutory inquiry powers, the SWG acts through its approved mandate and the authorised procedures available to CONT. Parliament's ordinary budgetary-control prerogatives in the discharge context rest, in particular, on Article 319 TFEU, Articles 267 and 274 of the Financial Regulation and point 40 of Framework Agreement 2026/1050; the SWG's work relies on the Commission's cooperation through those routes. Annex II of Framework Agreement stipulates the applicable confidential-handling arrangements. The distinction between an inquiry and a scrutiny working group bears on the evidentiary basis available to the SWG and the legal effect of its conclusions, and underlies the self-limitation set out in Section 2.4.

The SWG's establishment followed earlier work by CONT, including a study commissioned by CONT and published in September 2023 study ("Transparency and accountability of EU funding for NGOs active in EU policy areas within EU territory") and Parliament's own-initiative resolution of 17 January 2024 (2023/2122(INI)) on the transparency and accountability of non-governmental organisations funded from the EU budget.

The Summary of CONT Coordinators' Recommendations of 15 July 2025 recorded that the minutes of the Conference of Presidents' meeting of 19 June 2025 were "considered as the mandate of the Working group". A majority of coordinators considered the SWG's establishment within CONT already decided by the Conference of Presidents, and gave preliminary approval to the proposed working methods.

The mandate, as recorded in the Conference of Presidents' minutes and the EPP proposal, was "to review grant agreements across all EU programmes that the Commission has signed with NGOs and other entities, in order to determine whether they include provisions relating to advocacy activities towards the EU institutions" (EPP proposal, PE 771.043/CPG). The objective of the SWG was to assess the extent to which such agreements complied with the rules and regulations in place, examine their potential impact on decision-making in the EU institutions, and seek to quantify the amounts granted for such activities and the types of entities concerned. The proposal further sought an assessment of the impact of such arrangements on "the EU policy making, Institutional setting, the principle of separation of powers and the principle of sincere cooperation" (EPP proposal, PE 771.043/CPG).

2.2 Working methods

The working methods fixed the SWG's composition, drafting arrangements and adoption procedures; practice diverged in terms of the schedule of meetings and the level of participation. The working methods provided that the SWG "is composed of thirteen Members of the Committee on Budgetary Control, allocated under the d'Hondt method", with the CONT Chair chairing the SWG and not counted among the thirteen (Working Methods of the SWG). They provide that two Members designated by their political groups act as co-authors, taking the lead on drafting the SWG's final working document. The two co-authors designated were Mr Dirk Gotink (EPP) and Mr Carlo Fidanza (ECR). The EPP proposal used the term "co-rapporteurs"; the working methods adopted "co-authors". Other Members of the SWG, are Mr Andreas Schwab, Ms Monika Hohlmeier, Mr Karlo Ressler, Mr Tomáš Zdechovský (all EPP), Ms Marit Maij, Mr Thomas Pellerin-Carlin, Ms Carla Tavares (all S&D), Mr Csaba Dömötör, Mr Julien Sanchez (all PfE), Mr Vlad Vasile-Voiculescu (Renew), Mr Erik Marquardt (The Greens/EFA). In practice, the active composition diverged. The ESN group was not allocated a seat, The Left appointed no Member.

The SWG's work was organised through ordinary meetings, exchanges of views and requests for documents. The Chair, in consultation with the co-authors (and in practice, at their initiative), prepares agendas, meeting calendars, invitations and document requests, which a majority of Members may also trigger in writing. The CONT Secretariat supports the SWG and maintains a secure electronic workspace through which Members consult documents.

The working methods provide that the SWG "adopts its final working document by simple majority" (Working Methods of the SWG). The text then goes to the CONT Coordinators for their endorsement; if a vote is requested under Parliament's Rules of Procedure, it is put to the full committee in a single vote before transmission to the Conference of Presidents. The committee may then, if the Coordinators so decide, seek authorisation for an own-initiative procedure and name a standing rapporteur for follow-up.

The working methods further provide that the work of the SWG "will not undermine or replace the right and the obligation of the CONT Committee as a whole to discuss and treat these issues, including in the framework of the discharge procedure".

The SWG was set up as a scrutiny exercise outside the annual discharge procedure for three reasons. First, the matter calls for sustained, multi-year scrutiny that the annual discharge cycle, with its fixed timetable, cannot accommodate. Second, keeping this politically sensitive subject separate protects the discharge procedure itself from politicisation and preserves its value as Parliament’s central budgetary-control instrument. Third, within the discharge procedure, a very limited number of contracts was available to MEPs, while for the SWG there was no limit set.

2.3 Mandate period

The mandate ran for six months from the first meeting, and was extended once. The working methods provided that it would "take effect as of the first meeting of the SWG and will last for six months". The first meeting took place on 26 November 2025 and the Mandate will end on 26 November 2026.

2.4 Scope

The SWG's work focused on how the EU funds NGOs and other entities, examined from a budgetary-control standpoint. It examined, in particular, grant agreements, framework partnership agreements, related annexes, work programmes, work packages, evaluation and award procedures, transparency tools and Parliament's access to information. It also examined the implementation and practical consequences of the Commission's guidance of 6 May 2024 (set out in Section 4.3), including the extent to which EU funding documents could require or finance specifically targeted activities towards EU institutions or their representatives.

The SWG paid particular attention to operating grants. Unlike an action grant, which finances a defined project, an operating grant finances the general functioning of a body pursuing an EU-policy objective (Article 183(2)(b) of the Financial Regulation; see Section 4). Because such funding supports the organisation as a whole, EU resources are spread across its annual work programme, and therefore, expenditure on specific activities, including advocacy, is correspondingly harder to isolate, trace and audit. The Commission and CINEA state that operating-grant work packages are structured for evaluation and monitoring through beneficiary reports, deliverables, selective on-site visits, pre-payment checks and audits. They also state that beneficiaries retain full ownership of their work and sole responsibility for the views expressed (CINEA reply, 10 March 2026). The instrument's structure, rather than any beneficiary's identity, explains the SWG's focus on operating grants and the LIFE portfolio; Section 4.3 examines the mechanism. Whether reliance on the May 2024 guidance, as internal administrative guidance, achieves its objectives, is examined in Section 8.4.

In examining these matters the SWG kept four criteria distinct: legality (compliance with binding Union law); regularity (compliance with the rules applicable when each commitment was made, and contractual compliance); propriety and sound financial management (whether arrangements were appropriate, even where lawful and regular); and reputational and institutional risk. Reputational risk is the category used by the Commission's own May 2024 guidance and screening; the related institutional-risk dimension is the SWG's own broader analytical extension, not a term used by the Commission. A clause may be lawful and regular yet still raise propriety or reputational concerns; conversely, the absence of any reputational concern does not by itself establish sound financial management. The Commission's own screening illustrates the point: it found no breach of the applicable legal framework in the identified clauses, while still noting a potential reputational risk (screening letter of 24 July 2025). The same letter records the Commission's remedial position: it had updated its model call for proposals so that applicants' proposals must comply with the guidance, asked its services to screen ongoing grant agreements for misalignment, and stated that it "remains committed to ensuring that ongoing and future agreements financed under EU programmes comply with the abovementioned guidance" (Commission screening letter, 24 July 2025).

The SWG’s mandate is by its terms recipient-neutral: it extends to "NGOs and other entities", and the budgetary-control concern is with any EU-funded recipient whose funded activities are capable of affecting EU policy-making or institutional decision-making. For the purposes of the grant-agreement mandate, "other entities" refers to non-NGO grant recipients, including foundations, think tanks, companies, universities and research organisations. The SWG also examined service contractors, including consultancy contracts requested later in the mandate, as part of its transparency and access-to-information scrutiny; this did not alter the grant-agreement basis of the original mandate. The SWG accordingly treated the question as one of activity and grant design rather than organisational type.

The SWG also considered how the Commission's transparency architecture enables parliamentary and public scrutiny, examining the Financial Transparency System, the Funding & Tenders Portal and the Transparency Register (Section 4.4). The work also took into account the European Court of Auditors' Special Report 11/2025; its findings and the Commission's replies are set out in Section 6.9.

The SWG did not assess the political or policy merits of EU climate, environmental, migration, justice, health, civil-society or other sectoral policies, nor did it judge whether civil-society actors should take part in EU policy-making as such. Its focus was on whether EU funds were designed, awarded, implemented, monitored and disclosed in a manner consistent with the Financial Regulation, programme rules, transparency obligations, sound financial management and Parliament's budgetary-control prerogatives. It is not the purpose of this Working Document to reach binding legal findings on individual beneficiaries: where individual agreements, clauses, work packages or examples are cited, they serve to illustrate possible systemic issues, risks, procedural weaknesses or lessons for future EU budget implementation.

The SWG's scope was also shaped by several limitations, acknowledged at the outset. The evidence was drawn principally from institutional and audit sources, namely the Commission, its executive agencies and the European Court of Auditors. The evidence was examined at the level of categories, procedures and documented patterns rather than by adjudicating individual confidential files. Access to the requested documents was delayed, primarily owing to late transmission by the Commission. Equally, the logistical and technological limitations of the Parliament’s IT infrastructure made the examination of certain categories of documents cumbersome. The findings in the following sections should be read bearing in mind these limitations.

3. Methodology and evidence base

The section outlines that he central methodological feature of the SWG's work which is that the evidence base was primarily institutional and documentary: evidence was taken from Commission services, executive agencies and the European Court of Auditors, while documentary evidence consisted mainly of material the Commission transmitted to Parliament in the discharge context. The SWG could test that account against the underlying grant and contract documents and against the Court's external audit.

The SWG based its work on public exchanges of views, written replies from the Commission, documents transmitted in the context of the discharge procedure, and information available through the EU transparency tools. Its objective was to establish a verifiable evidence base for assessing how EU funding rules, transparency obligations, conflict-of-interest safeguards and the Commission guidance of 6 May 2024 were applied in practice.

3.1 Meetings and exchanges of views

The SWG conducted its exchanges of views at four meetings, two formal report-backs to the CONT Committee and a technical briefing. These involved, in different combinations, Commission services, executive agencies and the European Court of Auditors. The Commission's DG BUDG participated as the central budgetary and discharge interlocutor throughout, including on access to documents, the implementation of the Commission guidance and the operation of the EU transparency tools. The work was carried out under the working methods described in Section 2.2 by the two co-authors named there, Dirk Gotink (EPP) and Carlo Fidanza (ECR).

The four meetings and the two report-backs, with dates, chairs, institutional participation and verified availability information, including the postponed Transparency Register exchange, are tabulated in Annex A.

At its first meeting, the SWG examined the application of the 6 May 2024 guidance, LIFE operating grants, the role of CINEA and its parent DGs, the Commission's screening of grant agreements, the distinction between civil society participation and mandated targeted advocacy, and the responsibilities of the Commission as contracting authority; that evidence feeds principally into Sections 6.4 to 6.7. The second SWG meeting was framed around ECA Special Report 11/2025[1] and the budget-transparency provisions, and addressed the reliability and completeness of NGO funding data, NGO classification, the fragmentation of information across systems, the disclosure of advocacy-related activities, and how compliance with EU values is verified; that evidence feeds principally into Section 6.9 and into Sections 7.1 and 7.2. The third SWG meeting considered the application of the guidance beyond LIFE programme, grant management practices in DG HOME and DG JUST, the treatment of communication, dissemination and advocacy activities, the consistency of screening across services, and corrective and preventive measures; that evidence feeds principally into Section 6.8. The fourth SWG meeting covered CINEA evaluation and award procedures, the role of external experts and contractors, conflict-of-interest checks and the transparency of expert lists; the planned exchange on the relationship between EU funding data and the Transparency Register was postponed due to lack of meeting time, although the tool had been

[1] ECA Special Report 11/2025

covered in the technical briefing of 15 January 2026. That evidence feeds principally into Sections 6.6 to 6.7.

The meetings were complemented by a technical briefing organised by the Commission services on the EU transparency tools on 15 January 2026, which included a live demonstration tracing funding flows and recipients in practice. That briefing covered the Funding & Tenders Portal[2] as the entry point for centrally managed funding programmes and Commission procurement, the Financial Transparency System[3], and the joint EP/Council/Commission Transparency Register[4].

The working methods also provided for report-backs to the CONT Committee at approximately two-month intervals and for a public hearing shortly before closure of the mandate. Two formal report-backs took place, on 27 January and 15 April 2026, allowing the co-authors to present progress, identify outstanding document-access and analytical issues, and receive comments from political groups in the full committee setting. The public hearing foreseen in the working methods is described in Section 2.2.

3.2 Documents examined and analytical approach

The SWG built its findings on categories of documents rather than on isolated individual files, which gave it a documented basis for procedural and transparency findings while preserving confidentiality. The evidence base included the following categories:

- Commission screening results and follow-up correspondence, including the Commission's explanation of the screening conducted by services and executive agencies and the follow-up measures taken where potential misalignment with the 2024 guidance was identified;
- grant agreements, financing agreements and framework partnership agreements transmitted to Parliament for discharge procedures, including original and amended versions where available;
- LIFE operating grant work programmes, work packages, deliverables and related grant annexes, insofar as necessary to understand how activities were described, evaluated, monitored and paid;
- Commission replies to CONT and SWG letters, including replies from Commissioners, the Secretariat-General, DG BUDG, CINEA and relevant Commission services;
- expert lists, evaluation procedure descriptions, conflict-of-interest information and records concerning the use of external evaluators, including the respective roles of CINEA, Commission services, evaluation committees and external contractors;
- material requested on consultancy service contracts, including service contracts, framework contracts, award decisions, evaluation reports, tender specifications, winning tenders, implementation reports and final deliverables, relating to selected consultancy firms identified in the relevant CONT request;
- material relating to the non-NGO "other entities" strand, including the Commission's October 2025 overview of legal commitments, the associated business partners, and grant agreements (those in force, and those signed during 2024) linked to the

[2] https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home
[3] https://ec.europa.eu/budget/financial-transparency-system/index.html
[4] https://transparency-register.europa.eu/index_en

companies and groups identified in response to the Committee's request of 7 October 2025;
- ECA Special Report 11/2025 and the Commission replies thereto (the findings and recommendations are set out in Section 6.9);
- the Commission guidance of 6 May 2024, titled "Guidance on funding for activities related to the development, implementation, monitoring and enforcement of Union legislation and policy".

The SWG considered this evidence horizontally, comparing the wording of grant and contract documents against Commission explanations, hearing statements, audit findings and information in the EU transparency systems. It triangulated its evidence across three strands: the Commission's own oral statements and written replies; the underlying grant and contract documents transmitted under Annex II; and the external audit work of the Court of Auditors. A finding was treated as well-founded principally where these strands converged, and divergences were noted expressly, for example where the Court considered that advocacy funded through operating grants had not been clearly disclosed, notwithstanding the Commission's account of compliance.

In analysing the material, the SWG kept apart the four registers defined in Section 2.4: legality, regularity, propriety and sound financial management, and reputational and institutional risk. The Commission's position that the clauses identified posed a potential reputational risk but not a breach of the applicable legal framework (Section 6.1) covers the first two criteria.

The analytical method was designed to avoid drawing conclusions from isolated clauses without regard to the applicable legal framework, the timing of the guidance, the Commission's subsequent screening exercise and the practical possibilities for amending ongoing agreements. The depth of the evidence base nonetheless varied significantly across programmes: the LIFE/CINEA portfolio was examined in detail and based on extensive documentation - particularly in light of the fact that most issues concerned this portfolio; the DG INTPA and HADEA cases were analysed mainly through the Commission's screening summary and follow-up correspondence; and DG HOME and DG JUST were examined comparatively rather than file by file. The SWG therefore applied a deliberate rule against extrapolating findings from LIFE/CINEA to other programmes, basic acts or grant types in the absence of programme-specific evidence, and treats INTPA, HADEA, HOME and JUST as illustrations of how the guidance was applied in different contexts rather than as equivalent case studies (Section 6.10 and Section 8.8).

Two further evidential limits framed the findings, each of which the later sections rely on. First, the underlying data do not permit the amount attributable to targeted advocacy to be isolated, although specific lobbying efforts are outlined in the contracts between the Commissions and the NGOs; Second, the SWG worked from documented categories, patterns and procedures rather than by adjudicating individual confidential files; this supports findings on systemic design and traceability but not findings against any named beneficiary. On contested points, the SWG opted for a more cautious conclusion.

In assessing transparency and traceability specifically, the SWG applied a functional benchmark rather than an ideal of maximal disclosure: whether Parliament, as discharge authority, and the public can in practice trace the chain from a budget commitment to a beneficiary, a work package, a deliverable and the activity funded. Measured against that benchmark, the Commission's observation that it already publishes more than the Financial

Regulation strictly requires, and the legitimate trade-offs against simplification, administrative burden and data protection, are relevant but not dispositive: they do not answer the scrutiny concern whether the funding chain can be followed end to end. The SWG also took account of the Commission's position that it "promotes transparency by proactively sharing the objectives and outcomes of EU-funded projects on the EU Funding & Tenders Portal", and that "interest representatives, including NGOs, must register in the Transparency Register, report their lobbying activities and declare their main sources of funding" (screening letter of 24 July 2025).

3.3 Confidentiality and access arrangements

Confidentiality arrangements shaped how the documentary evidence was handled, and at times when it became available. However, at times, such arrangements impeded the SWG's from exercising its scrutiny prerogatives. In particular, delays were experienced by the SWG in obtaining the requested documents. The SWG's evidence-gathering served Parliament's budgetary-control function under Article 319 TFEU. Under Article 319 TFEU and Article 267(3) of the Financial Regulation, the Commission must, at Parliament's request, submit the information required for the discharge procedure in respect of the financial year concerned. The substance of these provisions is set out in Sections 4.1 and 4.2.

The CONT Secretariat received the documents electronically under the relevant points of Annex II to the 2010 Framework Agreement, which was then in force. Framework Agreement 2026/1050, signed on 28 April 2026 and published in the Official Journal on 12 May 2026, replaced it after the transmissions recorded here. The SWG working methods provided that the CONT Secretariat would maintain a secure electronic workspace through which Members could consult the material quickly and reliably. Annex II also provides, where required, for confidential written material to be consulted in a secure reading room under solemn-declaration arrangements.

Personal data were expunged from the transmitted agreements by the Commission and, where grants or financing agreements had been amended following beneficiary consent to align them with the guidance, the original text and the amended text were both supplied. This led to delays in providing the requested documents. In several cases the Commission referred to additional limitations, including the need for beneficiary consent, the existence of particularly sensitive defence-related information, and the protection of confidential information and commercial interests.

Furthermore, the limitations of Parliament’s IT infrastructure in handling large amount of data led to serious shortcomings in accessing the documents provided by the Commission.

At the same time, the co-authors repeatedly noted practical limitations bearing on the timeliness and completeness of disclosure. These included replies and lists circulated only shortly before meetings, and constraints on access to certain expert-identity and contract-mapping data. The confidentiality arrangements therefore shaped, and at times delayed, access therefore affecting Parliament’s ability from exercising its prerogatives (Section 7.6).

For these reasons, the present working document describes the evidence base by category, using anonymised or general references where necessary, and states its findings without disclosing personal data, commercially sensitive material, confidential contractual information or other information transmitted under secure-handling arrangements.

4. Legal and administrative framework

The present section sets out the legal and administrative framework within which the SWG examined EU funding to NGOs and other entities. Its core elements are the Financial Regulation; the Commission's non-legislative guidance of 6 May 2024; three transparency tools; and a set of programme-specific legal bases.

4.1 Budgetary-control basis

Parliament's scrutiny of EU expenditure is exercised in particular through the discharge procedure, which provides the budgetary-control context for the work of the SWG. Under Article 319 TFEU and Article 267(3) of the Financial Regulation, the Commission must, at Parliament's request, submit the information required for the discharge procedure in respect of the financial year concerned. The SWG was established within the Committee on Budgetary Control to deepen that scrutiny. Its constitution, working methods and mandate are set out in Section 2.

Where EU-funded advocacy and lobbying activities are directed towards Parliament, its Members or the Council, the mandate raises a reputational and propriety question with an institutional dimension. Such funding appears to be in breach of Article 13(2) TEU and the overarching duty of mutual sincere cooperation governing EU institutions. The Commission’s financing of beneficiaries which in turn engage in activities to influence the decision-making process in Council and/or Parliament raises serious concern on whether the institutional balance is upheld; the issue is assessed in the findings sections under the registers set out in Section 2.4.

4.2 Financial Regulation and transparency obligations

The Financial Regulation sets the horizontal framework for implementing the EU budget, but its publication obligations stop short of putting full grant agreements into the public domain. Article 38 of the Financial Regulation is the legal basis for the Financial Transparency System. The Commission described the system as a publicly accessible online database listing EU funding recipients together with verified financial data. Article 38 sets the minimum publication requirements, and the Commission stated that the system includes additional information, such as the project reference, VAT number, contracted amount, subject and responsible department.

The 2024 recast introduced an EU-level definition of an NGO for funding-transparency purposes. Article 2(49) defines an NGO as "a voluntary, independent from government, non-profit organisation, which is not a political party or a trade union". While Parliament’s position during the inter-institutional negotiations provided for a much more exhaustive definition, in particular as regards the need for an NGO to be accountable to its members or founders or on its formal setup, such provisions were not retained in the final legislative text.

The European Court of Auditors acknowledged the introduction of a common definition as progress, but found that the 2024 Financial Regulation definition "is not sufficient" in itself to address cases of incorrect classification (ECA Special Report 11/2025), since important aspects of NGO status, among them independence from government and the pursuit of members' commercial interests, remained insufficiently clear and insufficiently verified in practice. The Commission told the SWG that, the definition having only recently been introduced, it preferred to clarify its application through guidance rather than change the

definition itself; its formal response to the Court's recommendations is recorded in Section 6.9.

The absence of more concrete criteria to define NGOs leads to situations in which on the Financial Transparency System, the same entity is categorised either as a NGO or as NFPO (non-for profit organisation). Such confusion leads to lack of centralised data on the amount of financing which such entities receive from the EU budget. Equally, similar legal uncertainty concern the categorisation of NGOs and Civil Society Organisations (CSOs)

The Commission told the SWG that, for the next Multiannual Financial Framework, the obligation to publish final beneficiaries applies across the EU budget and is not specific to NGOs, and that the next generation of the Financial Transparency System will need to ensure correct registration of final beneficiaries across management modes.

The horizontal rules and tools are, in principle, recipient-neutral: they apply irrespective of whether the funded entity is an NGO, company, industry association, university or, in procurement, a consultancy or other type of service contractor. Individual programme legal bases and calls may nonetheless define specific categories of eligible applicants. The question of advocacy as a condition of funding is not confined to NGOs. Any asymmetry is one of scrutiny focus, not of the underlying horizontal framework. Consistently with this, the Commission told the Court of Auditors that NGOs are "no different from other applicants" and that NGO status "does not entail any preferential treatment" (Commission replies to ECA Special Report 11/2025), adding that it has no indications that NGO status entails any specific or higher budgetary risk than other recipient types; the full statement is quoted at Section 6.9.

Access to underlying documents

In the SWG exchanges, the Commission argued that personal data protection, commercial interests and confidentiality rules, among others, do not allow the complete agreements to be published by default, citing, among others, Article 15(3) and Article 339 TFEU, Regulation 1049/2001 and Article 38 of the Financial Regulation. At the same time, the Commission has made documents available to Parliament in the discharge context under Annex II of the Framework Agreement, with personal data redacted where applicable. The range of legal interests to be balanced in disclosure decisions is relevant to the case for a stable and predictable access protocol, which is addressed in Section 7.2 and in the recommendation to publish more grant information by default (Recommendation 11).

The Court of Auditors noted that respect for EU values has been a contractual obligation on recipients of EU funds since the start of the 2021-2027 MFF. The Commission has referred in this context to its existing safeguards, including declarations on honour, restrictive measure checks, the Early Detection and Exclusion System (EDES) and the possibility to suspend or terminate contracts or recover funds during implementation. The adequacy of these arrangements, including the Court's finding that fund managers mostly relied on self-declarations and did not proactively search for potential breaches, is assessed in Sections 6 and 7.

4.3 Commission guidance of 6 May 2024

The guidance of 6 May 2024 does not prohibit EU-funded advocacy; it addresses the making of specifically detailed, targeted activity towards EU institutions a condition of funding. It was issued by the Commission's Secretariat-General, DG BUDG and the Legal Service and

concerns "funding for activities related to the development, implementation, monitoring and enforcement of Union legislation and policy" (the guidance of 6 May 2024).

As an act of internal self-organisation the guidance acquires effect against applicants only indirectly, once its requirements are transposed into model calls, award criteria and grant agreement clauses that the applicant accepts. Three consequences follow:

First, the guidance is prospective: it operates at the moment of contracting and does not automatically apply to agreements already signed, where any change depends on the mutual consent of the parties. That mechanism explains the outcome for LIFE programme set out in Section 6.1: none of the NGOs contacted by CINEA requested an amendment. Second, because it is not a programme regulation, the guidance can neither widen nor narrow the perimeter of eligible actions fixed by the co-legislators in the basic acts; it can only govern how eligible activities are framed. Third, its uniform application across all spending programmes depends on each authorising officer transposing it consistently into otherwise heterogeneous call documents. The guidance did not render pre-existing agreements unlawful. Its practical effect depends on consistent incorporation into model calls and grant agreements; Sections 6, 7 and 9 therefore focus on controls before signature.

The guidance "applies to all spending programmes" (the guidance of 6 May 2024). It instructs responsible authorising officers to take it into account when drafting Union award procedure documents, assessing compliance with award criteria and establishing contractual arrangements involving Union financing, and provides that applicants should be made appropriately aware of the resulting requirements.

The guidance distinguishes between activities that, in principle, do not present reputational risk and activities that may create such risk where they are required as a condition of Union funding. Activities generally not considered to present reputational risk include analytical or research work such as policy briefs or other papers; guidance or the sharing of good practices; workshops, conferences, trainings and awareness-raising campaigns; and communication and dissemination activities. By contrast, the guidance identifies a potential reputational risk where "funding agreements requiring beneficiaries to undertake specifically detailed activities directed at EU institutions and some of their representatives may entail a reputational risk for the Union", giving as examples "sending letters, organising meetings or providing advocacy material to EU institutions or specific members of an institution; or identifying specific members or officials of an institution to evaluate or describe their positions, or to discuss specific political content or outcome". Work plans submitted by applicants should, on that basis, be assessed to establish whether incorporating them into a grant agreement could give rise to such risk.

The guidance provides that freedom of expression and transparency remain guiding principles and that "presenting specific positions to an EU institution or some of its members … should be entirely the choice of the entity concerned but not mandated as a requirement or condition for Union financing". The Commission told the SWG that the guidance clarifies that specific advocacy activities should not be made a condition for accessing EU funds and should not form part of a work programme as a condition of funding, while stressing that it does not prohibit the funding of advocacy where such activity falls within the objectives of the relevant programme. This last element remains highly problematic since it does not impose an outright ban on such activities.

The Commission informed Parliament that the model call now requires applicants' proposals to comply with the guidance, providing greater clarity to applicants and evaluators and a

stronger contractual basis for action in case of non-compliance. In the LIFE context, the Commission stated that the model call was updated after the May 2024 guidance, embedded in the LIFE work programme and communicated to prospective applicants.

Operating grants, action grants and the work package chain

The operating grant mechanism is central to how the guidance applies in practice. An action grant co-finances a defined project against a delimited budget tied to specific actions and deliverables, so the funded activity can in principle be traced to a budget line. An operating grant under Article 183(2)(b) of the Financial Regulation instead finances the functioning of a body pursuing an objective that forms part of and supports an EU policy: it underwrites the organisation as a going concern across its whole annual work programme rather than a ring-fenced project. This limits the ability to attribute an individual advocacy activity to a specific budget line, and it makes ex ante scrutiny of the work programme particularly important. Since beneficiaries are not obliged to keep separate accounts of the expenditure incurred with EU funds, the traceability of such expenditure is limited.

For example, in the LIFE context, the Commission explained that operating grants sustain the running of non-profit bodies, and noted that operating grants of this kind have been deployed under LIFE since 2007. Applicants include in their proposal an annual work plan divided into work packages, which is then incorporated into the grant agreement, making each work package a contractual reference point: it is the basis on which the proposal is evaluated and scored, against which reporting and monitoring are assessed, and against which checks before payment and audits are carried out. Where a work package contains specifically detailed advocacy activities directed at EU institutions, those activities are therefore relevant to the assessment, set out in Section 6.2, of whether they have been made a condition of Union financing within the meaning of the guidance, even where the beneficiary retains full ownership of the content of its activities under the relevant grant-agreement disclaimer (CINEA reply of 10 March 2026).

4.4 Transparency tools

The EU transparency architecture is composed of several tools: the Financial Transparency System, the Funding & Tenders Portal and the Transparency Register serve different purposes under different frameworks. Each holds a different category of information; it is not possible to follow a complete chain from call to grant to beneficiary to activity.

The Commission described the Funding & Tenders Portal as a single-entry point that, at the time of the SWG, counted over 100,000 registered legal entities, some 2.8 million users and upwards of 6 million page views each month. The Transparency Register contains information on EU grants and other financial resources declared by non-NGO registrants, including corporate and industry representatives, reinforcing the point in Section 4.2 that the toolkit is recipient-neutral. Registration in the Transparency Register is formally voluntary, but under the Interinstitutional Agreement[5] each institution adopts its own conditionality measures, making registration de facto mandatory for certain covered activities. In response to recent controversies, the European Parliament has strengthened its regulatory enforcement, making registration in the Transparency Register mandatory for all participating beneficiaries.

[5] Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register

The absence of interoperability among these systems leads to discrepancies in beneficiary information across the respective platforms. The Court of Auditors found that information on EU funding granted to NGOs remains fragmented across multiple platforms and systems, limiting the ability to obtain a reliable overview. The Commission has indicated that, for the next Multiannual Financial Framework, it aims to address this through a single gateway bringing together financial and operational information. The Court added that, because of this fragmentation, even the Commission's overall figure for commitments to NGOs should be treated with caution; the figures and the tools' adequacy are developed in Sections 6.9 and 7.1.

4.5 Programme legal bases and implementation frameworks

Each programme has its own legal base, which the guidance operates within rather than overrides. The SWG's agreements fall under the frameworks summarised below, alongside, where relevant, the separate procurement framework governing service contracts. Programme regulations define the objectives, eligible actions, management modes and award conditions within which grants are awarded. LIFE, the principal case examined by the SWG, is treated at greater length, as developed in Section 6.2; the briefer treatment of the other programmes reflects both their lesser centrality and the narrower evidence examined.

Under the LIFE programme, the relevant framework consists of the LIFE Regulation, the LIFE Multiannual Work Programme, the call documents and the Financial Regulation. The Commission stated that LIFE operating grants back non-profit organisations working to develop, implement and enforce Union law and policy, and that the programme's own legal base (article 11(6)) provides for this. CINEA implements the LIFE grant component, with DG ENV, DG CLIMA and DG ENER acting as parent Directorates-General. The LIFE Multiannual Work Programme is a Commission Implementing Decision, adopted after the Member States' opinion through the LIFE Committee and consultation of the European Parliament.

The LIFE award process is based on calls for proposals and award criteria set out in the Multiannual Work Programme and call documents. External evaluators assist the Evaluation Committee by assessing proposals against the award criteria but do not sit on it. The Evaluation Committee is appointed by CINEA's Authorising Officer and has at least three voting members; its composition for operating grant calls for NGOs is set out in Section 6.2 (CINEA reply of 10 March 2026). The Committee decides the final ranking and reserve list, endorses the non-retained list, and sends its recommendation to CINEA's responsible Authorising Officer, who then takes the award and rejection decisions.

The Justice and CERV legal bases provide for support to an EU area of justice and the promotion of rights and values. DG JUST described the Justice Programme as supporting a EU area of justice resting on the rule of law, on mutual trust and on judicial cooperation, and CERV as promoting and defending the values in Article 2 TEU and supporting civil society organisations active in protecting and promoting those rights and values.

Three DG HOME instruments are analysed: the Asylum, Migration and Integration Fund (AMIF), the Internal Security Fund (ISF) and the Border Management and Visa Instrument (BMVI). DG HOME stated that most of its funding is implemented through shared management, with direct management used particularly for transnational actions or joint action on specific priorities. It described AMIF objectives as including strengthening the common European asylum system, legal migration and integration, and return, readmission and reintegration policies, and the ISF as supporting information exchange, cross-border cooperation, preventing and combating crime, terrorism and radicalisation, and managing

security-related incidents, risks and crises. AMIF and ISF were the instruments addressed in the SWG material; the BMVI was named alongside them but not separately described.

For EU4Health and HADEA-managed actions, the relevant framework consists of the EU4Health legal basis, annual work programmes, call documents, framework partnership arrangements where used, and the Financial Regulation. A framework partnership agreement structures a longer-term cooperation framework; funding is provided through specific grant agreements or other legal commitments.

For external action agreements involving DG INTPA, the framework consists of the applicable external action financing instruments, annual or multiannual programming documents, call documents, financing decisions and the Financial Regulation.

Consultancy and other service contract work was treated separately from grants, governed by the procurement provisions of the Financial Regulation, tender specifications, framework contracts, award decisions and service contract terms. On the CINEA LIFE framework contract for technical assistance to the assessment of LIFE proposals, the Commission stated that it was awarded through an open procedure, that the contractor's role is administrative and supportive, and that award decisions rest solely with CINEA and Commission staff on the evaluation committee (Roswall/Hoekstra reply of 11 May 2026). The contract, consortium and Evaluation Committee composition are in Sections 6.2 and 6.4.

5. Chronology of relevant developments

The Scrutiny Working Group held its first meeting on 26 November 2025, building on audit and parliamentary work reaching back to 2018.

The chronology also records developments that qualify or rebut the existence of a problem alongside those that point to one. It reflects the Commission's position that the screening identified a potential reputational risk in the clauses but found no breach of the applicable legal framework (Section 6.1), and the Commission's cooperation in transmitting the documents requested.

5.1 Institutional background, 2018 to June 2025

Date	Development
2010	CONT-commissioned study “Financing of Non-Governmental Organisations (NGO) from the EU budget”
2016	CONT-commissioned study “Democratic accountability and budgetary control of non-governmental organisations funded by the EU budget”
2018	ECA Special Report 35/2018 on the transparency of EU funds implemented by NGOs in external action; the Court's stated predecessor to the 2025 audit.
September 2023	CONT-commissioned study "Transparency and accountability of EU funding for NGOs active in EU policy areas within EU territory".
17 January 2024	Parliament adopts its own-initiative resolution on the transparency and accountability of non-governmental organisations funded from the EU budget.[6]
6 May 2024	Commission guidance on funding for activities related to the development, implementation, monitoring and enforcement of Union legislation and policy (Section 4.3).
23 September 2024	Recast Financial Regulation adopted: first EU-level definition of "non-governmental organisation" for reporting purposes (Article 2(49); Section 4.2).
Early 2025	Model call for proposals updated so applicants must comply with the guidance, including for LIFE (reported as updated in January 2025).

[6] https://oeil.europarl.europa.eu/oeil/en/document-summary?id=1772411

Date	Development
25 February 2025	ECA Special Report 11/2025: overview found unreliable; around EUR 7,4 billion committed 2021 to 2023 in the audited internal-policy areas (Section 6.9).
May 2025	Parliament requests the results of the Commission-wide screening in the resolution accompanying the decision granting the Commission discharge for financial year 2023 (Section 6.1).
19 June 2025	Conference of Presidents rejects the request for a committee of inquiry into the Commission's "funding of private entities engaged in Green Deal-related activities" and endorses, by majority, the proposal for a CONT Scrutiny Working Group.

5.2 Constitution and work of the SWG, June 2025 onward

Date	Development
15 July 2025	CONT Coordinators treat the CoP minutes of 19 June as the SWG mandate (Section 2.1) and preliminarily approve the working methods (CONT Chair chairs; six-month mandate from first meeting). Minority request (S&D, Renew, Greens/EFA, The Left) for a Legal Service opinion and an amendment deadline not supported.
24 July 2025	Commission-wide screening results transmitted. Three services reported clauses requiring follow-up: CINEA for LIFE (28 NGOs contacted, no amendment request submitted, most agreements lapsed by end-2024, the final two in June 2025); DG INTPA (three cases, two amended, one consortium declined); HADEA (30 FPA holders contacted, 15 amendment requests under assessment).
4 September 2025	A Member contested the Coordinators' recommendation of 15 July 2025 and requested a committee vote; the full CONT Committee confirmed the setting-up of the SWG by simple majority (CONT minutes, 4 September 2025).
September/October 2025	CONT requests access to grant and framework partnership agreements, including those with misaligned clauses; Commission confirms access under Annex II to the Framework Agreement, personal data expunged, original and amended versions where relevant.
October 2025	CONT requests every grant agreement concluded with entities linked to 30 names (companies, commercial groups or

Date	Development
	controlling natural persons), extending scrutiny to non-NGO entities in line with its mandate ("other entities").
29 October 2025	Commission reply: review "identified 664 companies associated with the 30 names", 404 registered business partners; 1,680 contracts, of which 351 grant agreements in force and 46 signed in 2024. The request supplied no unique company identifiers, so the Commission ran a broad identification exercise; the 664 figure is potentially over-inclusive (Sections 3.2 and 6.10). Distinct from the 46 consultancy service contracts below.
11 November 2025	DG BUDG confirms transmission of the requested information under the Annex II confidentiality arrangements.
26 November 2025	SWG First meeting (Strasbourg; chair Niclas Herbst): LIFE programme and application of the guidance, with DG ENV, DG CLIMA, CINEA and DG BUDG. Former Commissioners Timmermans and Sinkevičius, listed on the agenda, were not available.
December 2025 / January 2026	CONT requests agreements for 115 identified lines (63 priority); Commission identifies 107 corresponding agreements across 19 services, most transmitted under Annex II.
December 2025 / January 2026	The Commission's Secretary-General replies to CONT's request of 18 December 2025 for a list of service contracts with different consultancies (reply of 15 January 2026). Origin of the consultancy strand.
15 January 2026	Technical briefing on the main EU transparency tools (Funding & Tenders Portal, Financial Transparency System, Transparency Register).
21 January 2026	SWG second meeting (Strasbourg; chair Niclas Herbst): exchange on ECA Special Report 11/2025 and the EU budget's transparency rules, with the ECA and DG BUDG.
27 January 2026	First report-back to CONT (presented by Dirk Gotink (EPP)): first two meetings and initial document review.
11 February 2026	SWG third meeting (Strasbourg): exchange with DG HOME and DG JUST, with DG BUDG present; acting chair under seniority (CONT Chair position vacant).

Date	Development
February to March 2026	Andreas Schwab elected CONT Chair following the vacancy of 11 February 2026 and in office by the SWG meeting of 11 March 2026, taking the SWG chairmanship.
March 2026	Commissioners Roswall and Hoekstra reply to follow-up questions on LIFE and CINEA: a conflict of interest may be declared at any point in the evaluation, removing the expert from the proposal concerned and, if needed, the panel.
11 March 2026	SWG fourth meeting (Strasbourg; chair Andreas Schwab): exchange with the CINEA Director, with DG BUDG present, on LIFE evaluation and grant management, external experts and conflict-of-interest safeguards. The planned exchange with the Transparency Register Secretariat was postponed for lack of time.
March/April 2026	Commission's Secretary-General grants access to 46 selected service contracts with different consultancies in 2023 and 2024: documents from 15 Commission departments, made available under Annex II.
15 April 2026	Second report-back to CONT (co-authors Dirk Gotink (EPP) and Carlo Fidanza (ECR)), after four months and four meetings: CINEA and LIFE issues, external experts and expert-information access, the framework-contract issue, and the extension of scrutiny to consultancy contracts.
May 2026	Reply on the LIFE proposal-assessment framework contract,awarded to a consortium of three companies, contractor role administrative and supportive; all substantive evaluation and award decisions remain with CINEA and Commission staff.
May 2026	Mandate extension: CONT Chair request of 29 April 2026; Conference of Presidents agrees on 13 May 2026 to extend to 26 November 2026; conveyed by President Metsola.

5.3 What the chronology shows, and its limits

First, the scope widened: from the LIFE and CINEA grant-screening strand, to grants to other named entities and companies, then to procurement and service contracts with selected consultancy firms. The third strand concerns service contracts under the Financial Regulation's procurement rather than grant provisions. Second, the substantive meetings were paced by document access: the principal exchanges of February and March 2026 followed the grant-agreement transmissions of late 2025 and early 2026.

6. Findings

The findings concern grant design, transparency, traceability and control architecture. They rest mainly on material provided by the Commission and do not adjudicate any beneficiary's conduct. Two limitations on the quality of the evidence should also be stated plainly. The SWG's evidence came principally from institutional and audit sources, namely the Commission, CINEA and the European Court of Auditors (ECA). At the same time, the Commission transmitted substantial sets of documents to the CONT Secretariat under the discharge and Framework Agreement arrangements (Serafin letter of 14 October 2025; Serafin letter of 20 January 2026). The screening results are, in addition, self-reported by the services under scrutiny; the SWG did not independently repeat the exercise.

Subject to the qualifications set out in Section 3.2, the figures and information detailed in this section derive from the Commission's internal screening results transmitted at Parliament's request in its 2023 discharge resolution. Three Commission’s services were indicated as holding grant or framework partnership agreements whose contracts were not in line with the Commission Guidance itself: CINEA (LIFE), DG INTPA (external-action grants) and HADEA (parent DG SANTE). The Commission's position throughout is that the clauses presenting a potential reputational risk did not violate the applicable legal framework (Section 6.11), so the matter was one of prospective alignment, improved grant design and reputational-risk management rather than non-compliance with legality and regularity requirements.

6.1 Categories of advocacy-related activity identified in the material examined

On the basis of analysis of grant agreements, work programmes, work packages and related annexes examined under Section 3.2, the SWG identified recurring patterns in how advocacy-related activity was described by beneficiaries. The typology set out below is the SWG's own analysis, developed to give structure to the findings in this section and in section 7; it is not a legal classification, and its use does not by itself indicate that any given activity breached the guidance of 6 May 2024 or any other applicable rule. Seven categories emerged from the analysis of the documentation:

Advocacy activities identified in the material examined can be categorised as follows:

Category 1. Direct lobbying activities. This category captures the most immediate form of institutional engagement: meetings with EU institutions, proposed legislative amendments, voting-recommendation lists directed at Members of the European Parliament, and attempts to influence the content or outcome of trilogue negotiations. It is the category to which the SWG's propriety concern chiefly attaches, since it involves direct, targeted contact with decision-makers on specific legislative files.

Category 2. Influence-building activities. This category covers activity aimed at shaping the broader policy environment rather than a specific vote or negotiation: position papers, contributions to public consultations, participation in expert-group meetings, and correspondence or mailing-list activity directed at EU institutions and their staff. It is generally less targeted than direct advocacy but can shade into it where the same channels are used to press a specific institutional outcome.

Category 3. Networking and outreach. This category comprises activity aimed at building visibility and relationships rather than influencing a particular decision: participation in conferences, newsletters, press releases and media campaigns. On its own, this category presents materially less risk within the meaning of the May 2024 guidance, since it is not typically directed at a specific institution, office-holder or legislative outcome.

Category 4. The 2024 European elections. This category concerns activity organised around the electoral cycle and the formation of the new Commission: engagement with election manifestos, with the Commission Work Programme, and outreach aimed at influencing newly elected Members of the European Parliament. The SWG's review found this to be a structural focal point for beneficiaries' planning rather than an incidental feature, recurring across a substantial share of the work programmes examined.

Category 5. Technical support. This category covers Commission support at a technical level, whether during legislative negotiations or during the implementation of EU legislation. It sits closest to the ordinary, programme-intended functioning of beneficiaries and is generally the least contentious category, save where the boundary between technical assistance and targeted advocacy becomes difficult to draw in practice.

Category 6. Litigation or lawfare. This category covers legal action, or the threat of legal action, brought against Member States, other EU institutions or lower levels of government. Where present in the material examined, litigation featured as a planned activity rather than incidental, pursued alongside institutional advocacy, for securing the implementation or enforcement of Union law.

Category 7. Policy Shaping. This category has been mentioned in the 2021-2024 LIFE Multiannual Work Programme, drawn by DG ENV and operationally managed by CINEA, in which the Commission uses EU policy shaping and EU policy development among the evaluation criteria for framework partnership agreements. These criteria assess the extent to which applicants foster policy integration and coherence of several policy objectives [such as environmental, climate and/or energy policies and coherence with other policies, e.g. agriculture, transport, cohesion policy]. The SWG understands that the applicants meet the criteria if they act as a channel between the EU level and civil society; voice citizens' concerns; improve the implementation and enforcement of EU legislation [as environmental, climate and/or energy] on local, Member State and/or European level; and identify obstacles to policy implementation at national/regional level for policy feedback. The activities are therefore embedded in the design of the programme itself creating a quasi-privatisation of policy process.

6.2 Thematic analysis

The Commission's 2024 internal screening encompassed 28 contracts representing a total of EUR 13,078,354, which equates to an average allocation of EUR 467,084 per contract.

A thematic analysis of the 28-contract sample reviewed by the SWG reveals a heavy concentration of institutional engagement and policy influence. Most of the portfolio, spanning 27 contracts, embedded advocacy or lobbying directed at EU institutions within their core objectives or outputs. Furthermore, 19 agreements directly referenced European elections, the new Commission, or the Parliament, while 12 explicitly addressed the implementation of existing EU legislation or strategies. Strategic litigation also emerged as a

distinct operational tool, identified in part of the beneficiary’s strategy in 5 out of 28 contracts.

This systemic focus on EU policy aligns with the institutional positioning of the beneficiary, given that most of the involved NGOs hold formal or semi-formal roles in the Commission processes. These organisations frequently operate as regular interlocutors, accredited stakeholders, or formal members of experts, stakeholder, and civil dialogue groups. To monitor these activities, almost every reviewed contract incorporated quantitative key performance indicators (KPIs), primarily tracking administrative and engagement outputs such as the number of meetings, letters or parliamentary questions.

The SWG considers EU-level advocacy, directly engaging with the Union institutions and aimed at influencing legislation, the implementation of existing rules or Union strategic documents, to be the core category to which the concern set out in Section 8.2 principally attaches.

The documentation reviewed suggests that the 2024 European elections and the formation of the new Commission functioned as a focal point for beneficiaries' planning, presenting both an opportunity and a reputational-risk factor within the meaning of the May 2024 guidance: several work programmes examined structured planned activity around the election cycle and the new College, including engagement with election manifestos and early outreach to incoming Members and Commissioners.

A further recurring pattern concerns the implementation and enforcement of existing legislation. A number of beneficiaries described a monitoring or "watchdog" function directed at the gap between Union rules and national practice, for example in connection with the drafting of national implementation plans, work that in some instances shaded from independent monitoring into activity directed at specific institutions or office-holders.

The documentation also points to structural relationships between beneficiaries and the Commission, including membership of expert and stakeholder groups and their participation in technical meetings with the Directorates-General concerned (among others, DG CLIMA, ENV, AGRI, MARE, MOVE, ENER, TAXUD, SANTE and TRADE). These relationships are addressed in Section 6.3.

Some work programmes described engagement with the legislative process at the level of individual articles and amendments during trilogue negotiations, including, in a number of cases, an intention to track the frequency of institutional contact and the extent to which proposed amendments were reflected in the Parliament's or the trilogue's position. The SWG was not in a position to verify such tracking claims independently and they are recorded here as a description found in the documentation rather than as a verified outcome.

Litigation featured as a stated element of strategy for a smaller number of beneficiaries, who described legal action against Member States advocacy written into work programmes recurred across the full policy cycle rather than at any single point within it. At the agenda-setting stage, this included shaping priorities through instruments such as the Commission Work Programme and engaging newly elected Members of the European Parliament. At the legislative stage, beneficiaries described engaging with amendments and trilogue negotiations, often reinforced through media activity. This extended into supporting implementation, and into acting as a watchdog or, in some cases, a litigant at the control

stage, for instance through legal action against Member States. Finally, at the evaluation stage, beneficiaries described shaping the assessment of whether existing legislation was working as intended. The SWG considers this recurrence across every stage of the cycle, rather than any single instance of it, to be a significant finding.

6.3 Examples of funded lobbying and advocacy activities

The following extracts are drawn and anonymised from beneficiary work programmes examined under the confidentiality arrangements described in Section 3.3. They are reproduced to illustrate the categories above and the systemic patterns discussed in this chapter; consistent with the approach set out in Section 2.4, they do not constitute a finding against any named beneficiary.

- Influencing trilogue negotiations to defend the EU Nature Restoration Law through targeted meetings with key allies on the negotiations (MEPs);
- Drafting Policy Recommendations at European and National level to influence EU election programmes, the workplan of the new Commission and Policy choices during the 2024-2029 mandate.
- Supporting and promoting amendments or votes, with the immediate result of gaining votes in the plenary in favor of the European Green Deal.
- engage in meetings and roundtables with MEPs and advisors and, where appropriate, provide voting recommendations and counterarguments to balance industry's influence;
- organize and participate in meetings with newly elected MEPs to advocate the effective implementation of the IED and its complementarity with climate policy instruments.
- influence the EU nature restoration legislation and the development of the National Nature Restoration Plans (NNRPs) with letters to the Parliament and the Council and meetings with EC officials;
- influence relevant EU policies that aim to reduce the global ecological footprint of the EU, such as the review of the Deforestation Law and the trialogue on the Critical Raw Material Act and their implementation.
- creating a new pressure group to ban pesticides not only sensitive areas but on their entire municipality territory including agricultural land.
- putting pressure on the European Commission, the European Parliament and the Council of the EU during the co-decision process of the Waste Framework Directive (WFD).
- Exerting pressure on halting the ratification of the EU-ABC agreement in the current form
- Initiating litigation against the government of certain Member States in order to pressure them to close certain coal-powered power plants

Annex C further illustrates selected cases of LIFE operating grants based on the public information present on the EU Funding & Tenders Portal, These cases present advocacy activities targeting EU Institutions and specifically towards the European Parliament (MEPs) and the European Commission.

6.4 Commission-wide screening and follow-up

The SWG records that the Commission's own screening flagged three services; its reliability depends on whether each applied the same threshold.

Following the May 2024 guidance, the Commission carried out a screening exercise across its services and executive agencies. In its reply of 24 July 2025 it stated that the model call for proposals had been updated so that applicants' proposals must comply with the guidance, intended, it said, to give applicants and evaluators greater clarity and to create a stronger contractual basis for acting on non-compliance. The Commission also asked its services to screen ongoing grant agreements for potential misalignment and to pursue amendment requests urgently where necessary. DG BUDG explained that the screening was addressed to all Commission DGs and was not limited to a particular type of beneficiary. CINEA stated that it screened all grant agreements it had signed across all programmes and grant types.

Three services reported clauses considered misaligned with the guidance.

First, CINEA, for LIFE agreements under the parent DGs ENV, ENER and CLIMA, "identified several cases, contacted 28 NGOs and requested them to review their agreements" (screening letter of 24 July 2025) and submit amendment requests. The beneficiaries refused to submit an amendment. The Commission explained that amendments require mutual consent. Where amendments were not accepted, it stated that it considered it had "exhausted all legal and practical possibilities to ensure alignment for the remaining duration of the agreements" (screening letter of 24 July 2025). Most of the agreements concerned had already expired at the end of December 2024, with the final two ending in June 2025. The Commission's screening reply did not itself quantify any amount.

The fact that none of the 28 beneficiaries submitted an amendment request is, in the SWG's analysis, highly regrettable. It further fuels speculation about the underlying objectives of the respective grant agreements, particularly since they mostly concerned LIFE operating grants. Beneficiaries were asked to amend clauses that were not in line with the Commission Guidance. All beneficiaries refused, stating risk to commercial interest, as was later revealed during the SWG hearings. This interferes with the Commission’s own definition of an NGO being a not-for-profit (chapter 4.2), and therefore lacking commercial interest. All grant agreements have ended.

Second, DG INTPA identified three cases. Two grant agreements were amended following INTPA's follow-up; the third was not amended because the consortium declined to do so, and the activities under that agreement ended in April 2025.

Third, HADEA reported several framework partnership agreements (FPAs) that run to 2027. The Commission noted that an FPA does not itself involve funding, but HADEA contacted 30 FPA holders, informed them of the guidance and asked them to submit amendment requests. Fifteen NGOs submitted amendment requests, which were under assessment by HADEA at the time of the Commission's reply.

The Commission stated that no other service reported relevant clauses with ongoing contracts, dated in 2024. (screening letter of 24 July 2025). The SWG records that the Commission-wide screening was an important first step but observes that its reliability depends on a common interpretation, across services, of concepts such as "advocacy", "reputational risk", "targeted activity" and "misalignment". The results evidence follow-up; they do not demonstrate that all

services applied the same threshold, which matters because the guidance is programme-wide while the screening was conducted service by service.

6.5 LIFE/CINEA as the main case study

The SWG records LIFE/CINEA as the principal case because the documentary base was most detailed and the screening produced the clearest cluster of flagged agreements.

6.5.1 Operating grants and why their form is decisive

CINEA and the Commission explained that LIFE operating grants support non-profit organisations active in developing, implementing and enforcing Union law and policy on the environment, climate action and the energy transition. DG CLIMA stated that these operating grants are foreseen in the LIFE legal base and "are being deployed since 2007 already" (DG CLIMA, SWG meeting of 26 November 2025). The Commission and CINEA stressed that beneficiaries remain independent in defining their work programmes and expressing their views, and must apply disclaimers, under Article 17 of the grant agreement, clarifying that the views expressed are the author's and not necessarily those of the Union or the granting authority (CINEA reply of 10 March 2026). Nevertheless, this claim from the Commission does not explain why such grant agreements were approved in the first place.

The operating grant form is itself central to why these questions are hard to scrutinise. Under Article 183(2)(b) of the Financial Regulation, as cited in the Commission's replies to ECA Special Report 11/2025, an operating grant finances the general functioning of a body, not a discrete action; EU money and the organisation's own resources therefore mix within a single annual work programme covering the organisation's general running costs. This means that, without clearer activity categories and supporting records, operating grants provide less precise assurance than action grants about how general funding relates to advocacy-related activity. This fungibility, more than any individual clause, may explain both why the operating grant portfolio produced the clearest cluster of flagged cases and why disclosure alone cannot fully answer the concern (developed in Section 7.1).

6.5.2 The accountability chain in the LIFE programme

Implementation of the LIFE grant component is delegated to CINEA, governed by a memorandum of understanding with the Commission, while DG ENV, DG CLIMA and DG ENER act as parent DGs. CINEA operates within an architecture defined by the LIFE Regulation, the Multiannual Work Programme and the parent DGs. The chain runs as follows:

Stage	**Responsible actor**
LIFE Regulation (basic act)	Co-legislators
Multiannual Work Programme (Commission Implementing Decision, adopted after the opinion of Member States in the LIFE Committee and consultation of the European Parliament)	Commission
Call for proposals and award criteria	CINEA, on the basis of the Multiannual Work Programme and call documents, subject to Commission or parent-DG consultation or approval as applicable

Stage	Responsible actor
Evaluation by external experts and the Evaluation Committee	Experts (assessment) and Evaluation Committee (ranking)
Award and grant preparation	Responsible CINEA Authorising Officer
Individual grant agreement, with work plan as annex	CINEA and beneficiary
Implementation monitoring, payment checks, audits	CINEA

The practical scrutiny of work programmes, work packages and deliverables takes place at the level of proposals, evaluation, grant preparation, implementation and payment checks.

6.5.3 Work packages and contractualisation

CINEA explained that applicants include an annual work plan in their proposal, divided into work packages, which is then incorporated into the grant agreement. Work packages group related activities, identify deliverables such as reports, webinars, workshops or analyses, indicate staff effort and split the budget, and assist experts in assessing the award criteria. During implementation, they are used to assess the quality of implementation, including deliverables, and the use of resources, t report assessment, monitoring visits, pre-payment checks and audits.

What triggered scrutiny in the formulations incorporated into EU-funded work programmes was the degree of detail, targeting and institutional direction of the advocacy activities.

These stages combine into a single mechanism, which the SWG sets out as its own analysis. Once a targeted-advocacy activity is written into a work package it is assessed at award stage, becomes part of the contractual work plan and, where specified, a deliverable or milestone the beneficiary is expected to implement (required), and is taken into account in reporting, monitoring, pre-payment checks and audits, with non-implementation capable of affecting payment or the implementation assessment (monitored). The Commission's position is that beneficiaries draft their own work programmes and retain responsibility for their views, and that the revised model call now requires compliance with the guidance and provides a stronger contractual basis for acting on non-compliance in future calls and grant arrangements.

6.5.4 Evaluation and award procedure

External experts assess each proposal against the call's award criteria and assist the Evaluation Committee in making recommendations to the responsible CINEA Authorising Officer. For LIFE operating grants for NGOs, "all three DGs (ENV, CLIMA and ENER) have one voting member and CINEA has four voting members, including one serving as chair", and "experts do not attend the Evaluation Committee" (CINEA reply of 10 March 2026). The Committee decides the final ranking, can modify proposal scores and validates the process. Final award and rejection decisions are taken by the responsible CINEA Authorising Officer; CINEA stated that Authorising Officers have "systematically and strictly followed the ranking proposed by the Evaluation Committee" (CINEA reply of 10 March 2026). The three-DG-to-four-CINEA voting split preserves the formal decision-making role of CINEA and Commission staff, while confirming that the prior expert assessment, which feeds the consensus reports, the ranking and the decision file, is highly consequential. CINEA failed to

address the importance of the evaluation in the final decision and argued that only the formal decision in the award procedure is made by its services. External experts can earn up to EUR 90,000 per 4 years for their work and can be part of multiple evaluations at the same time from different programmes.

6.5.5 Application of the May 2024 guidance to LIFE

DG CLIMA explained that, after concerns were raised, the Corporate Management Board[7] intervened, the guidance was adopted, and the model call was revised to require compliance and was embedded in the LIFE work programme. For already-signed agreements, the Commission and CINEA requested alignment where possible, but practical correction was refused by the beneficiaries concerned (Section 6.1). CINEA noted that the guidance did not exist when the agreements were signed and that the work programmes had been submitted by the applicants. CINEA told the SWG that a recent Internal Audit Service audit supported the steps taken by CINEA and the Commission to align the agreements. The SWG did not examine the audit report and therefore records this as attributed internal assurance rather than independent verification (SWG meeting of 11 March 2026).

6.6 Expert evaluation and conflict-of-interest controls

The SWG records that conflict-of-interest procedures are documented; what Parliament can verify about expert affiliations is more limited.

The SWG's concern is that expert assessments shape scores, qualitative evaluation, consensus reports and draft ranking lists, and therefore the material basis on which Evaluation Committees and Authorising Officers act. This may pose an inherent conflict of interest.

CINEA described two systems for selecting LIFE experts. For Nature and Biodiversity, Circular Economy and Quality of Life, and Climate Change Mitigation and Adaptation, it uses a framework contract; for the Clean Energy Transition sub-programme, it contracts individual experts directly through the Commission's corporate call for expression of interest. In both cases the experts perform the same functions, and selection rests on "professional expertise and experience, language skills, geographical balance, gender balance, rotation, and absence of conflict of interests" (CINEA reply of 10 March 2026). Under the direct model, CINEA establishes the expert pool itself, approved by the Responsible Authorising Officer, and contracts, allocates and pays the experts. Under the framework-contract model, the role of CINEA is limited: the contractor establishes the expert pools, which remain subject to CINEA approval; CINEA reviews CVs and may reject or request replacement of proposed experts.

On the evaluation workflow, CINEA explained that experts examine proposals individually and draft individual evaluation reports. CINEA moderates consensus meetings on the basis of a consensus report, to establish draft evaluation summary reports and a draft ranking list; under the framework-contract model the contractor provides the secretariat, while relevant DG representatives may attend. Significant divergence may prompt an additional expert. The proposals, consensus reports and individual evaluation reports go to Evaluation Committee members before the Committee meets.

On conflicts of interest, CINEA stated that all actors must confirm absence of conflict in writing which can be self-declared at any stage. Beyond self-declarations, checks include

[7] https://commission.europa.eu/publications/governance-european-commission_en

sporadic review of experts' CVs before inclusion in the pool and additional checks before contracting. Nevertheless, these checks mainly relied on the self-declarations of the experts. CINEA referred to a LIFE Programme Conflict of Interest Manual shared with experts and updated over time. All actual or potential conflicts and the decisions taken are recorded in a conflict-of-interest register, systematically annexed to the Call Evaluation Report; where a conflict is established, the expert is removed from the proposal concerned and, where relevant, from the whole panel, and is replaced.

On publication, the Commission stated that lists of experts contracted in 2023 and 2024 for LIFE (almost 60% of the experts were contracted both for the 2023 and 2024 call) were available on the Funding & Tenders Portal after consent had been obtained from experts contracted through the framework contract (for the 2023 calls, one expert did not give consent and two were not reachable); experts contracted in 2025 would be published after the evaluation process was complete. CINEA also provided aggregate profile information: in 2025, 35% of experts were self-employed, 34% private sector, 12% academia, 10% public bodies and 9% non-profit; in 2024, the respective shares were 33%, 29%, 12%, 16% and 10% (CINEA reply of 10 March 2026). CINEA invoked data confidentiality provisions for not providing a more granular information about the experts. Furthermore, the SWG identified experts participating in several external evaluations of EU funded calls for proposals, thus giving the impression of being “professional evaluators”.

In policy-sensitive programmes the independence of experts is not only a formal question of links to the same applicant, but of whether relevant professional, organisational or network affiliations have been consistently identified, assessed and recorded, the verification point taken up in Section 7.2.

6.7 Framework contractor

The Commission's reply of 11 May 2026 states that the LIFE Framework Contract for Services CINEA/2021/OP/0015 was awarded, through an open procedure under the Financial Regulation, to a consortium of three companies. The contract's stated sole purpose is to provide "technical assistance and support for the assessment of LIFE proposals" (reply of 11 May 2026).

Under the contract, and under CINEA supervision, a consortium member handles administrative steps tied to recruiting and paying experts, screens for conflicts of interest, runs the first admissibility and eligibility checks on grant applications, and gives administrative support to the evaluation panels. The Commission stated that "all award decisions remain the sole responsibility of CINEA and DG Environment and Climate Action staff who are members of the evaluation committee" (reply of 11 May 2026), and that the safeguards applied include the "four-eyes principle, absence of conflict of interest, ex-ante verification, ex-post audits, EDES screening" (reply of 11 May 2026). The 11 May 2026 letter's award-responsibility statement names CINEA, DG ENV and DG CLIMA staff only; the Evaluation Committee for LIFE operating grants also includes a DG ENER voting member, as recorded in Section 6.2 on the basis of the CINEA reply of 10 March 2026, which also records that the responsible CINEA Authorising Officer takes the award and rejection decisions.

The major issue that remains is that: a private framework contractor performed administrative functions connected to expert recruitment, conflict-of-interest assessment and preliminary checks in a sensitive evaluation chain, while Parliament's scrutiny of expert profiles and affiliations was initially limited. The remaining scrutiny issue concerns records, access and auditability: who performed which step, what CINEA approved, which conflict checks were

carried out, and what can be made available to Parliament. In its reply of 11 May 2026, the Commission undertook to give the CONT Secretariat electronic access under Annex II of the Framework Agreement 2026/1050, points 3.2.3 and 3.3, for as long as necessary. The reply does not establish whether that access includes the evaluation-level records needed to reconstruct each step and conflict check.

6.8 DG HOME and DG JUST

Based on the documents reviewed, HOME and JUST present a less acute risk profile than LIFE/CINEA; the relevant distinction is between dissemination of results and advocacy as a funded condition.

DG HOME and DG JUST were examined in the SWG meeting of 11 February 2026, in the presence of DG BUDG. DG HOME explained that it manages funds including AMIF, ISF and BMVI, mostly under shared management with some direct management for transnational or joint priorities; that grant calls are competitive and evaluation committees are composed of DG HOME staff; and that external experts may assist in large calls but have no decision-making authority. DG HOME distinguished between dissemination of project results and advocacy as a grant condition, stating that projects are expected to have dissemination strategies and that contacting EU institutions to inform them of project results should be understood strictly in the project context and not as advocacy as such. It stated that it had reviewed the grant agreements requested by the SWG in light of the 2024 guidance and did not identify any project conflicting with the guidance or raising concerns.

DG JUST described the Justice Programme as supporting an EU area of justice resting on the rule of law, on mutual trust and on cooperation between courts, and the Citizens, Equality, Rights and Values (CERV) Programme as promoting and defending the values in Article 2 TEU, including by supporting civil society organisations and other stakeholders active in protecting and promoting rights and values and encouraging civic and democratic participation.

On examples discussed in the transparency tools exchange and raised by Members, DG BUDG stated that it had checked them and considered the relevant activities to have been disclosed on the Funding & Tenders Portal, "a bit burdensome sometimes to find" but, in its view, "clearly disclosed there" (DG BUDG, SWG meeting of 21 January 2026). DG BUDG also compared EU disclosure with that of other international bodies and considered their disclosure less extensive. The residual concern is that, while dissemination to EU institutions may be legitimate when it informs them of project findings, a grant that makes targeted advocacy towards EU institutions, named representatives or specific political outcomes a required activity, deliverable or condition of funding raises the propriety question identified above. The dissemination/funded-advocacy line should be drawn consistently across HOME, JUST and all other programmes, including where programme objectives expressly include civil-society participation or the promotion of Union values.

6.9 Transparency architecture and the ECA findings

The figures used in this section carry the qualifications set out in Section 3.2. The transparency deficit examined here is not new: the deficit identified in ECA Special Report 11/2025 corresponds to findings by Special Report 35/2018 on EU funding to NGOs in external action; the problem seems to be recurring and structural.

The Commission's technical briefing to CONT presented the Financial Transparency System (FTS) as a public online database listing recipients of EU funding together with verified financial data, focused on direct and indirect management, published annually no later than 30 June of year N+1; shared management data are to be included from the next MFF (post-2027, i.e. from 2028). The Commission also explained that information is spread across the FTS, the Funding & Tenders Portal and the Transparency Register, and that it is working to improve both the amount of information published and the ease of access. The underlying tools and their legal bases are described in Section 4.4.

In Special Report 11/2025, the ECA concluded that, despite progress, "EU funding granted to NGOs in internal policies was not sufficiently transparent" because the overview remains unreliable. It found that NGO status was classified inconsistently and often self-declared, that funding information remained dispersed across systems, that advocacy under operating grants was not clearly disclosed, and that compliance with EU values was not proactively checked. In particular, the ECA's sample included two LIFE operating grants involving direct advocacy with policymakers, in one case "holding meetings with members of the European Parliament and high-level representatives" of the Commission (ECA Special Report 11/2025), on which the Commission held information but which it did not clearly disclose, a finding consistent with the concerns related to LIFE/CINEA examined above. The ECA also stated that the implementation of the May 2024 guidance was outside the scope of its audit (ECA Special Report 11/2025), so the report should not be read as a direct audit of the post-guidance screening. In the SWG exchange, the ECA stressed that the figure of EUR 7,4 billion in commitments to NGOs over 2021-2023 in the audited internal policy areas (less than 4% of the EU budget for those policies, of which roughly EUR 4,8 billion under direct or indirect management and EUR 2,6 billion under shared management) should be treated with caution, because no reliable overview exists of what was actually paid to NGOs in the examined time period. The Court also cautioned that the planned single website would not by itself ensure comparability across management modes, since shared management reporting need not include payments received (ECA Special Report 11/2025). Within the EUR 4,8 billion total for direct and indirect management, the Court recorded EUR 261 million in operating grants aimed solely at NGOs. This figure indicates the prevalence of the grant type; it is not a measure of advocacy expenditure (ECA Special Report 11/2025).

The Commission's reply to the ECA should be read alongside this assessment. Of the Court's three recommendations, the Commission partially accepted the recommendation to improve guidance on classifying NGOs, partially accepted the recommendation to improve the completeness of Financial Transparency System information, and accepted the recommendation on risk-based verification of compliance with EU values (Commission replies to ECA Special Report 11/2025); their analytical use is set out in Section 6.9.

The difficulty is tracing the chain from EU budget commitment, to beneficiary, to work programme, to deliverables, to advocacy or dissemination activity, and then to any relevant interest-representation declaration. The horizontal lessons drawn from this fragmentation, including second-level visibility, NGO classification and EU-values verification, are set out in Sections 7.4 and 7.5.

6.10 Other services and entities

The matter was not confined to LIFE; the screening reached INTPA and HADEA, and the SWG opened, but did not conclude, two further strands on consultancies and non-NGO entities.

6.10.1 DG INTPA and HADEA

The INTPA and HADEA material is more limited than the LIFE/CINEA base; they are best treated as examples from the Commission-wide screening of how the guidance was applied across different management contexts rather than as equivalent case studies.

6.10.2 Non-NGO entities and symmetry of scrutiny

The mandate (Section 2.1) extends to "other entities" beyond NGOs. In response to the CONT request of 7 October 2025, which put forward 30 names, the Commission's reply of 29 October 2025 "identified 664 companies associated with the 30 names" (reply of 29 October 2025); of the 664, 404 were registered business partners, accounting for 1,680 contracts, of which 351 were grant agreements in force, 46 of them signed in 2024. Because Parliament's request gave "only the general names of companies" and not "unique company identifiers (such as registry or VAT numbers)", the Commission carried out a "broad identification exercise" (reply of 29 October 2025), so the resulting figures should be treated as over-inclusive. The SWG records this politically sensitive strand factually as it underpins the symmetry-of-scrutiny point reflected in Section 8.

6.10.3 Corporate entities and consultancies

The SWG also identified instances of potential misalignment with the Commission’s guidance by corporate entities. It notes that the compliance breaches were not exclusive to NGOs, however the frequency, level of detail and intensity of advocacy-related breaches were significantly higher among NGO beneficiaries.

The SWG also examined service contracts with consultancy firms. In response to the CONT request of 18 December 2025, the Secretary-General provided, on 15 January 2026, a list of all 2023-2024 service contracts with several consultancies. Contracted amounts were omitted in two categories of entries: multi-party contracts, in which the full amount was shown against the coordinator, and entries whose amounts were withheld under Article 38(3)(d) FR for the duration of the underlying framework contract. As reported publicly at the second report-back to CONT on 15 April 2026, around one third of the entries carried no amount because the contracts were ongoing, and many involved commercially sensitive information. From that list, a sample of 46 service contracts was selected for in-depth examination; the Commission's letter of 14 April 2026 concerned those 46 contracts and undertook to make available the full service contracts, annexes, amendments, underlying framework contracts where applicable, award decisions, evaluation reports, tender specifications, winning tenders where available, implementation reports and deliverables, collected from 15 Commission departments under the Framework Agreement confidentiality arrangements (points 3.2.3 and 3.3 of Annex II to the 2010 Framework Agreement, then in force). These 46 service contracts are distinct from the 46 grant agreements signed in 2024 reported in the non-NGO strand above. Both strands remained open, consistent with the mandate extension noted in Section 5.

6.11 Horizontal findings

The thematic findings draw horizontal lessons from the programmes, services and implementing bodies examined in Section 6.

There are clear indications and proof, beyond the legality questions, that the EU decision-making process was influenced by entities receiving EU funding and that such funding was employed for such influence. The SWG identified recurring weaknesses in grant design, level of detailedness, transparency, classification and auditability, which resulted in the reputational risk;

These findings are framed by the four criteria defined in Section 2.4. On legality, the Commission did not present the screened clauses as a general illegality finding – although serious concerns remain relating to the respect of the principle of sincere cooperation between the EU Institutions; on regularity, the Commission's position is that the clauses identified as posing a potential reputational risk did not violate the applicable legal framework (Section 6.1). On this issue, the most important SWG findings relate to the award procedure and its lack of transparency, including the expert selection and evaluation. The SWG's findings are situated principally in the third and fourth registers. A clause can be lawful and compliant with rules yet still represent a design weakness and an institutional risk concern that is relevant for budgetary-control scrutiny.

As highlighted by the European Court of Auditors in its Special Report No 11/2025, the Commission’s current audit and reporting system is predominantly focused on the financial and formal verification of the regularity of expenditure, while remaining structurally weak in assessing the substance of the activities financed. In particular, this system fails to adequately capture reputational risks and conflicts of interest arising from the funding of direct lobbying activities targeting EU institutions. Existing compliance audits do not examine in depth the content of Work Programmes or the real nature of the activities carried out by beneficiaries, limiting themselves to checking the legality and regularity of expenditure. Consequently, despite the official residual error rate remaining below the 2% materiality threshold, a structural limitation of the control system has been exposed: it is effective in safeguarding financial regularity, but inadequate in detecting and mitigating the substantive risks linked to the use of public funds to influence the European decision-making process. The SWG considers it therefore necessary to strengthen the tools for controlling the substantive legality of financed activities, in order to ensure not only accounting regularity, but also full compliance with the spirit and objectives of the funding regulations.

6.11.1 Transparency and traceability

The transparency architecture is fragmented, as it does not permit a reliable activity-level quantification of advocacy expenditure, with one structural root of that gap lying in the operating grant instrument.

No reliable full monetary quantification is possible at this stage. As noted in Section 2, this finding responds to the quantification strand of the mandate. The available record does not allow a reliable monetary quantification of amounts granted specifically for targeted activities towards EU institutions or their representatives. The Commission described the Financial Transparency System as publishing the beneficiary, programme, responsible department, contracted amount and dates, while the Funding & Tenders Portal separately publishes project information and summaries. Neither system, however, provides a complete activity-costed chain from a Union commitment to a beneficiary, to a work package, to a specific deliverable,

to a particular advocacy activity. The scale of what cannot be traced is itself significant: the Court of Auditors' estimate of commitments to NGOs in the audited internal policy areas (Section 6.9) carries the Court's own caution that no reliable overview exists of what was actually paid to NGOs.

The distinction between operating grants and action grants is central here. An action grant finances a defined project with its own budget and deliverables, so individual activities can in principle be traced to a cost line. An operating grant, by contrast, finances the functioning of an organisation against an annual work programme under Article 183(2)(b) of the Financial Regulation The impossibility of isolating the amounts used for advocacy, the disclosure difficulty discussed below and the associated fungibility risk all stem from this structural feature. The proportionate response is the maintaining of separate accounts for EU funding, clearer activity categorisation and auditable cost allocation where advocacy-related activities are included in operating grant work programmes.

Transparency remains fragmented. As recorded in Section 6.9, the Court found EU funding to NGOs not sufficiently transparent, emphasising that the issue was not the transparency of NGOs themselves but whether the Commission ensures transparency in the allocation and use of EU funds. The SWG's exchanges confirmed that the Financial Transparency System, the Funding & Tenders Portal and the Transparency Register each contain relevant but different categories of information, and that none of them, taken alone, allows Parliament, auditors or the public to trace the chain from budget commitment through to a possible interest-representation footprint. DG BUDG acknowledged that the Commission publishes more than strictly required and that relevant information exists across different systems, and said it is working towards more frequent updates, broader coverage of management modes and a future single gateway. The absence of a single, centralised platform remains one of the main obstacles.

Three contextual points follow. First, the weakness is recurring rather than novel, the Court having raised it in external action as already in its Special Report 35/2018 (Section 6.9). Second, that the Commission publishes more than the Financial Regulation strictly requires does not dispose of the concern: disclosing more about who received funds is not the same as enabling traceability of what was achieved with EU funds. Third, the corrective opportunity is concrete and time-bound: from 2028, shared management recipient data are expected to be brought into a centralised website, while the Court's recommendation to improve second-level recipient visibility carries a 2029 target. The findings should be read as identifying what that reform window must deliver, not as open-ended demands.

Visibility of second-level recipients is insufficient. The Court of Auditors found that the Financial Transparency System largely publishes commitments to first-level recipients only, and recommended improving the completeness and timeliness of that system, including by covering second-level recipients for direct and indirect management. The Commission partially accepted that recommendation, committing to cover second-level recipients under indirect management for post-2027 MFF programmes, subject to data availability, while declining coverage under direct management on the grounds that second-level recipients are not "recipients" within the meaning of the Financial Regulation and that recording them would add a significant burden and run counter to its simplification agenda. Where Union funds are implemented through consortia, cascade grants or intermediaries, visibility may stop before the final use of funds is clear, limiting the ability to assess who ultimately benefits. Operating grants raise the distinct issue discussed above, namely the attribution of activity-level costs within the first-level beneficiary. Since clearer second-level information is needed

to evaluate funding chains, advocacy-related expenditure and the types of entity concerned, second-level traceability should be treated as a discharge-scrutiny issue, not merely a technical transparency improvement.

The Court of Auditors found that advocacy activities funded through operating grants were not clearly disclosed and argued that, given their sensitivity, they should have been disclosed more transparently. In its formal reply, the Commission acknowledged the Court's observation, maintained that the Financial Regulation imposes no requirement to disclose advocacy funded through grant agreements, and noted that it nonetheless publishes project objectives and outcomes on the Funding & Tenders Portal, voluntarily and summarised (see Section 6.9). In one of the SWG meetings, DG BUDG stated that, albeit difficult to locate, the four examples raised by Members had been disclosed on the Funding & Tenders Portal (see Section 6.9).

Access of the public to grant agreements is limited and hindered by several aspects which go beyond data confidentiality or commercial interests. While the SWG did not question the need to preserve such principles, it believes that significant parts of the grant agreements, including work packages, must be made publicly available.

6.11.2 The reliability of who receives funds

NGO classification is still insufficiently reliable. The SWG notes the progress made by the introduction of an EU-level NGO definition in the 2024 Financial Regulation, albeit the definition is too general. The SWG repeatedly pointed to the fact that the Financial Transparency System allows for entities to be categorised either as NGO or NFPO, depending on the type of grants for which they apply, thereby leading to the situation in which the same organisation was categorised differently, depending on the specific grant for which it applied.

The Court of Auditors nonetheless explained that definitions and criteria differ across Member States and Commission services, that entities self-declare as NGOs, and that the Commission's checks do not systematically cover important aspects of NGO status, including independence from government and the absence of commercial-interest pursuit. The Court found that a large majority of entities in the EU accounting system were not classified as NGO or non-NGO because the field is optional, and that in its direct management sample more than a quarter of the entities marked as NGOs were misclassified. The Court's examples included a research institute classified as an NGO despite government representatives in its governance structure.

The Commission accepted recommendations 1a and 1b only in part and undertook to explore how independence from government might be clarified. It argued that NGO status is not normally an eligibility condition, universal document checks would be burdensome, national-law definitions fall outside its competence, and implementing partners in indirect management operate systems assessed as equivalent to the Commission's rules (Commission replies to ECA Special Report 11/2025). The SWG therefore considers that the NGO label, as currently recorded in EU systems, should not be treated as a fully verified classification. Furthermore, the definition of NGO’s is also not sufficient regarding the absence of commercial interest, as these NGOs in fact do have commercial interests. The legal definition is a necessary starting point, but it requires common operational guidance, systematic checks and consistent use across services, executive agencies, implementing partners and management modes, covering not only legal form and non-profit status but also government influence, commercial-interest links, funding dependency and actual governance structure.

Verification of compliance with EU values remains underdeveloped. Since 2021, recipients of EU funds, NGOs included, have been contractually bound to respect EU values. The Court of Auditors found that fund managers "do not proactively search for potential breaches of EU values" (ECA Special Report 11/2025) and rely mainly on self-declarations, and that checks on financial dependency and sources of funding, which can reveal the interests behind an NGO, were not performed. The Court recommended exploring whether current systems can be developed to include risk-based verification; the Commission accepted that recommendation, while linking implementation to the further development of its risk and data tools, in particular Arachne, whose further development is due by the end of 2027 and must then be assessed for readiness (Commission replies to ECA Special Report 11/2025).

In the SWG's exchanges, DG BUDG referred to existing safeguards before award, including declarations on honour, checks against restrictive measures and the Early Detection and Exclusion System. EU-values verification, unlike classification, concerns whether any recipient, NGO or otherwise, remains eligible and appropriate to receive Union funds in light of contractual obligations and the values in Article 2 TEU.

The SWG considers that self-declaration alone is insufficient where credible risk indicators exist, and that risk-based verification should be developed in a way that is objective, non-discriminatory, proportionate and applicable to all relevant recipients, not only NGOs.

6.11.3 Award architecture and ex ante control

The design issue is not confined to beneficiary-drafted work packages; it begins upstream in award criteria, runs through the contractual annexes, and affects how evaluations are designed. The common lesson is that screening should occur before signature.

Programme design and award criteria can create advocacy-adjacent incentives. In the LIFE material provided to the SWG, evaluation criteria for framework partnership agreements included support to EU policy development, acting as a channel with civil society, voicing the concerns of EU citizens, and a "sensor function" to detect emerging issues and provide feedback. These criteria are not inherently improper; they reflect legitimate objectives of involving civil society in the development, implementation and monitoring of Union policy.

Furthermore, such criteria should not be downgraded or removed merely because they involve policy engagement; the concern is only their translation into the kind of specifically detailed, targeted activity towards the EU institutions that becomes a funding condition, deliverable or payment-related marker. When combined with operating grants and detailed work programmes, however, they may create incentives for applicants to frame their activities in advocacy-adjacent terms, making it harder to distinguish general policy participation and legitimate communication of project results from targeted activities towards EU institutions that should not be a funding condition. Ex ante screening should therefore not be limited to individual work packages: calls for proposals, award criteria, model work programmes, evaluation instructions and guidance to experts should also be screened so that they do not reward or appear to require targeted EU institution advocacy as a condition of funding.

As set out in Section 6.5, CINEA explained that, in LIFE operating grants, applicants include an annual work plan divided into work packages that is then included in the grant agreement. The Commission is bound to scrutinise the work packages, as they are integral part of the grant agreement. Work packages are thus used at every stage from application and evaluation through award and implementation monitoring to payment checks and audit. Work packages, deliverables, milestones, key performance indicators, communication plans and advocacy-

related descriptions should therefore be meticulously screened before signature. The May 2024 guidance can only be effective if the detailed annexes are checked before they become contractual reference points; a post-signature exercise is weaker because it may require mutual consent for amendment and may not prevent activities from being implemented before alignment is achieved.

Expert governance is formally structured, but the auditability of influence is a legitimate scrutiny issue. The SWG recognises the position of the Commission and CINEA that external experts do not take final award decisions. Nevertheless, their influence on the evaluation process is significant, giving them a clear indirect say in the award procedure. To this end, the checks performed on the absence of conflict of interest of the experts engaged remains very limited and raises significant concerns over the transparency and neutrality of the process. Two facts interact: external experts inform the scores and consensus reports, and CINEA stated that authorising officers have "systematically and strictly followed the ranking proposed by the Evaluation Committee" (CINEA reply of 10 March 2026). Where the formal award decision in practice follows the Evaluation Committee ranking, and where that ranking is informed by expert assessments, Parliament's scrutiny interest is not limited to the final signature, it extends to the audit trail of expert selection, assignment, scoring, consensus reporting, conflict-of-interest checks and contractor support. That trail runs from the parent Directorate-General through the CINEA authorising officer and the external experts to the framework contractor that performs admissibility and conflict-of-interest checks under CINEA’s supervision while award decisions remain with CINEA and DG staff. The contractor's support role is part of the evaluation chain but is less visible than the formal award decision. Parliament obtains the relevant records through the Commission, which has undertaken to provide the framework contract files under Annex II to Framework Agreement, points 3.2.3 and 3.3 (Roswall/Hoekstra reply of 11 May 2026). Auditable documentation of that support remains essential, subject to personal data and confidentiality requirements. Nevertheless, some suspicion of conflict of interest exist within the pool of external experts and self-declaration of absence of conflict of interest is not enough.

6.11.4 Impact on decision-making and Parliament's access to evidence

Evidence shows the attempted influence on the legislative processes in the Parliament and Council from beneficiaries. The detailed advocacy activities which contain concrete deliverables (number of Members of the Parliament contacted, voting lists sent, etc.) show a clear attempt, including by means of EU funds, to influence or distort internal processes of the Parliament or Council. The evidence reviewed does not allow to quantify the extent to which EU-funded advocacy altered specific legislative outcomes or distorted EU decision-making; establishing such a causal impact would require evidence beyond grant agreements and work programmes. The absence of a quantifiable impact does not, however, remove the scrutiny concern. Grant documentation can create a perception that EU funds support targeted advocacy towards EU institutions, including Parliament, in ways that may affect institutional trust, and the Commission itself recognised reputational risk where advocacy activities may be perceived as mandated by the grant provider. The concern is best understood as one of propriety and as a reputational and institutional risk. Where Union funds administered by one institution could be read as organising or conditioning advocacy directed at another institution during the legislative process, the design of the funding instrument warrants scrutiny, independently of whether any specific outcome was affected. The SWG is not in a position to draw an outright conclusion of a breach of Article 13(2) TEU or of the duty of sincere cooperation, but maintains serious concerns on whether such principle was adhered to by the Commission. The SWG rejects the Commission's position that NGO beneficiaries "retain full

ownership and responsibility for their work programmes, packages and activities" (Roswall/Hoekstra cover letter of 10 March 2026), particularly since the problematic work packages were part of the grant agreements which were approved by the Commission. The SWG believes that the allocation of institutional powers was altered either willingly or unwillingly/indirectly and identifies a propriety concern and institutional risk that warrant parliamentary scrutiny.

7. Conclusions

This chapter draws the SWG's conclusions from the findings set out in Chapter 6. It does not introduce new evidence, and it does not adjudicate any individual beneficiary's conduct: the review proceeded by categories of documents and screening outcomes rather than by examining individual agreements file by file, and the evidence base was institutional and auditors perspective. Within those limits, seven conclusions follow, addressing in turn the nature of the concern identified, its structural source in the operating-grant model, the limited effect of correction after signature, the state of the transparency architecture, the reliability of NGO classification and EU-values verification, the auditability of conflict-of-interest safeguards for external evaluators, and the scope of the underlying weaknesses beyond any single category of beneficiary.

The material supports findings on governance, transparency, propriety and sound financial management, and reputational and institutional risk, and the incomplete Commission’s current audit and reporting system predominantly focused on the financial and formal verification of the regularity of expenditure, while remaining structurally weak in assessing the substance of the activities financed. The beneficiaries systematically fail to document the actual development and implementation of advocacy activities directed at EU institutions. Work programmes, work packages and deliverables may list meetings, position papers, letters or outreach actions as contractual outputs, yet their development documentation is not recorded**.** Union support for a pluralistic civil society is not in question; where a basic act so provides, civil-society participation in policy-making is a legitimate programme objective.

The question examined by the SWG is therefore how such funding is designed, screened, disclosed and audited when it relates to the development, implementation, monitoring or enforcement of Union law and policy. The material supports findings on governance, transparency, propriety and sound financial management, and reputational and institutional risk. It can conclude that to a certain extent that EU-funded advocacy has caused willingly or unwillingly influence over the Union decision-making.

7.1 Advocacy-related activity is broad in form and, once written into a work programme, runs through every stage of the funding process

The typology in Chapter 6 shows that advocacy activities are not confined to a narrow set of actions: they span from direct engagement with the EU institutions (meetings, amendments, voting-recommendation lists, trilogue influence), influence-building (position papers, consultations, expert-group participation, correspondence), networking and outreach, activity organised around the 2024 European elections and the incoming Commission, technical support to Commission services, and litigation. Once such activity is written into a work package it is assessed at the point of award, becomes part of the contractual work plan, and, where specified as a deliverable or milestone, is carried through reporting, monitoring, pre-payment checks and audits, with non-implementation capable of affecting payment itself. Advocacy written into work programmes recurred across the full policy cycle: shaping the agenda (e.g. Commission Work Programme, incoming MEPs), engaging the legislative stage (e.g. amendments in the Parliament’s internal legislative procedure, influence in trilogues, media pressure, litigation), supporting implementation, acting as a watchdog or litigant at the control stage (e.g. lawfare), and shaping the evaluation of existing legislation.

The material reviewed does support the incompleteness of the current Commission's audit and reporting system as highlighted by the European Court of Auditors in its Special Report No 11/2025, stating that it is predominantly focused on the financial and formal verification of the regularity of expenditure, while remaining structurally weak in assessing the substance of the activities financed. In particular, this system fails to adequately capture reputational risks and conflicts of interest arising from the funding of direct lobbying activities targeting EU institutions. Existing compliance audits do not examine in depth the content of Work Programmes or the real nature of the activities carried out by beneficiaries, limiting themselves to checking the accounting correctness of expenditure. Consequently, despite the official residual error rate remaining below the 2% materiality threshold, a structural limitation of the control system has been exposed: it is effective in safeguarding financial regularity, but inadequate in detecting and mitigating the substantive risks linked to the use of public funds to influence the European decision-making process. Considers it therefore necessary to strengthen the tools for controlling the substantive legality of financed activities, in order to ensure not only accounting regularity, but also full compliance with the spirit and objectives of the funding regulations.

7.1.1 A finding of propriety and institutional risk

The SWG can conclude that to a certain extent that EU-funded advocacy has caused willingly or unwillingly influence over the Union decision-making. It remains impossible, however, to quantify this influence due to the lack of adequate means at its disposal and limited time available. The SWG is not in a position to draw an outright conclusion of a breach of Article 13(2) TEU or of the duty of sincere cooperation, but maintains serious concerns on whether such principle was adhered to by the Commission.

The Commission's own position, recorded throughout Chapter 6, is that the clauses it flagged posed a potential reputational risk without breaching the applicable legal framework (Section 6.1). What the evidence does support is still significant: in a number of agreements, mainly in the LIFE/CINEA portfolio, advocacy-related activity was described in such operational detail that it could be perceived as required, rewarded or monitored by the granting authority. Measured against the four registers the SWG applied throughout, legality, regularity, propriety, and reputational and institutional risk, the concern sits mainly in the latter two.

7.1.2 Perceived conflict of interest and the separation of powers

The material reviewed also gives rise to a persistent perception of a conflict of interest, or at least of insufficient institutional distance, between the Commission and certain beneficiaries. Across the grant agreements and work programmes examined, particularly in the LIFE/CINEA portfolio, the close alignment between the Commission's policy objectives and the activities pursued by beneficiaries, together with the detailed integration of these activities into contractual work programmes, creates the impression of a highly symbiotic relationship. This raises questions about the extent to which beneficiaries operate at arms-length or are, in practice, closely integrated into the Commission's policy agenda. While such policy alignment is not in itself evidence of a conflict of interest, the persistence of this perception raises concerns about the clarity of institutional roles and responsibilities. It also casts doubt on the effective separation of powers, particularly where the Commission simultaneously shapes policy priorities, provides the funding and oversees the activities of entities whose independence should be preserved. The distinction between the Commission's institutional

responsibilities and the beneficiaries' independent role must therefore remain clear, both in the design of funding arrangements and in their implementation.

7.2 The operating-grant model itself drives the risk

The concentration of cases in LIFE is not incidental but a function of the funding instrument itself (Section 6.5). Because an operating grant finances an organisation's general functioning rather than a discrete project, EU money and a beneficiary's own resources mix within a single annual work programme, making it structurally difficult to isolate advocacy-related activity from the rest of a beneficiary's work. This fungibility explains both why LIFE produced the clearest cluster of concern and why disclosure alone cannot resolve it. Activity-level traceability, cost allocation and, adequate ring-fencing, including through maintaining separate accounts for EU funding, are essential.

The design of operating grants that cover the day-to-day and core costs of NGOs, rather than clearly defined projects, remains a matter for attention. The distinction between project-based funding and core operating support raises fundamental questions of legality, transparency and political neutrality, particularly when public resources may indirectly sustain activities that undermine the Union's reputational risks. The SWG notes the claims made by one of the Commissioners that operating grants to NGOs are 'illegal'[8], and the subsequent clarification by the Commission that it has no legal obligation under the Financial Regulation or the relevant programme regulations to provide such grants. Stresses, however, that the sudden interruption of long-standing operating grants and the surrounding legal uncertainty raise serious questions regarding both the legality and the political neutrality of this funding instrument.

7.3 Correction after signature has proved largely ineffective

Of the 28 NGOs CINEA contacted to request amendments, none submitted one, and most of the underlying agreements had already expired or were close to expiry by the time of the screening's completion (Section 6.1). A beneficiary holding a signed, lawful agreement has little incentive to volunteer a narrowing amendment, and the Commission cannot compel one, since the amendment requires mutual consent. The SWG concludes that the principal control point must sit before signature, not after.

7.4 The transparency architecture cannot support end-to-end tracing, and publication remains incomplete

The Financial Transparency System, the Funding & Tenders Portal and the Transparency Register each hold a different slice of relevant information, and none of them, individually or together, allows Parliament, auditors or the public trace a full chain from budget commitment to beneficiary to work package to a specific advocacy activity. Second-level recipients are largely invisible, particularly under direct management, where the Commission has declined coverage. The Court of Auditors found that advocacy funded through operating grants was not clearly disclosed; the Commission's position is that no legal obligation requires such

[8] https://www.politico.eu/article/eu-health-commissioner-varhelyi-claims-ngo-operating-grants-were-illegal/

disclosure, and that what it does publish, while voluntary, is not always easy to locate. The result is that a higher volume of published data does not equate to greater traceability.

7.5 NGO classification and EU-values compliance both rest on self-declaration

A large share of entities in the Commission's own accounting system carry no NGO/non-NGO classification at all, and where the field was checked, a meaningful share of self-declared NGOs were found to be misclassified. In many instances, the same entity was categorised on the Financial Transparency System as being either an NGO or an NFPO.

The Commission's own definition excludes entities pursuing members' commercial interests, yet the evidence indicates some self-declared NGOs do carry such interests, an inconsistency the SWG considers unresolved. Verification of compliance with EU values shows the same pattern: fund managers rely mainly on self-declaration and do not proactively search for breaches. In both cases, the underlying legal requirement is sound; what is missing is a checking mechanism proportionate to that requirement.

7.5.1 NGO definition does not exclude commercial interests

EU-level definition of an NGO introduced by the 2024 Financial Regulation (Article 2(49)) refers to a “voluntary, independent from government, non-profit organisation, which is not a political party or a trade union”. The SWG’s evidence indicates that some entities recorded as NGOs seem to nonetheless pursue commercial interests, which is difficult to reconcile with the Financial Regulation definition. The Court of Auditors’ findings support this notion: the Court established that the Commission does not check whether entities pursue their members’ commercial interests, and that non-profit legal form alone does not rule out such interests, so entities pursuing them can be recorded as NGOs in the Financial Transparency System (ECA Special Report 11/2025). The SWG considers this inconsistency unresolved. This also weakens the reliability of any overview of EU funding to NGOs.

7.6 Conflict-of-interest safeguards for external evaluators are documented on paper but not independently verified

CINEA describes a layered process: self-declaration, CV’s review, and additional checks drawing on sources such as social media and known research collaborations (Section 6.3). The checks of absence of conflict of interests remain theoretical and limited.

The SWG was not in a position to confirm that this fuller process is applied consistently in practice, as distinct from self-declaration alone, and this uncertainty matters because external experts' assessments feed directly into consensus reports and rankings that Authorising Officers have stated they follow systematically. Until Parliament can verify the conflict-of-interest process end to end, rather than take the Commission's description of it on trust, self-declaration cannot be treated as sufficient.

7.6.1 Parliamentary access and the forward transparency architecture

The current transparency architecture does not yet allow citizens, Parliament or auditors to follow the full chain from budget line, to recipient, to work programme, to implementation, to second-level or final recipient, and to advocacy-related activity. The post-2027 MFF is the main opportunity to correct this fragmentation. The single website provided for in the revised

Financial Regulation "should be available from the post-2027 MFF", with shared-management recipient information to be published "as from 2028" (ECA Special Report 11/2025), while the Court's recommendation on improving Financial Transparency System information, including second-level recipients in direct and indirect management, has a 2029 target. These two tracks should be treated as connected but not identical. The ECA cautioned, however, that the plans do not oblige Member States to report shared management payments.

The single website may therefore improve recipient visibility without closing the gap between commitments and amounts paid (ECA Special Report 11/2025). To this end, the SWG notes that the Commission’s proposal for the Performance Framework Regulation envisions establishing the Single Gateway at the start of the next MFF.

7.6.2 Structural obstacles to effective parliamentary scrutiny

The SWG's findings point to a broader institutional problem: the current infrastructure for parliamentary scrutiny is structurally ill-suited to enabling the European Parliament to effectively exercise its oversight responsibilities. Fragmented information systems, limited interoperability, complex and often lengthy document-access procedures, and the dispersion of relevant information across different Commission services make it exceptionally difficult for Parliament to obtain a comprehensive and timely overview of how EU funds are allocated and used. The difficulty of accessing, consolidating and sharing the necessary information and expertise further undermines Parliament's ability to conduct sustained and effective scrutiny. In practice, this creates a structural imbalance in the relationship between Parliament and the Commission, placing Parliament in a weaker position vis-à-vis the institution it is supposed to hold to account.

The existence of formal parliamentary scrutiny powers is not sufficient if the practical arrangements for exercising them are overly complex, fragmented and dependent on the cooperation of the institution under scrutiny. This situation risks undermining Parliament's fundamental budgetary-control function and weakens its ability to ensure accountability, transparency and sound financial management of the Union budget.

8. Recommendations

The recommendations below state what the SWG asks of each addressee. Building on the conclusions in Section 7, they are preventive, directed at governance, transparency, traceability and auditability, and not at any finding of illegality or at the legitimacy of Union support for civil society, research, dissemination, awareness-raising, policy dialogue, stakeholder participation or independent advocacy carried out by beneficiaries on their own responsibility and in accordance with applicable law. Implementation should be designed so that smaller civil-society beneficiaries are not deterred from lawful participation in EU consultation, policy dialogue, public communication, litigation or advocacy carried out on their own responsibility and not made a condition of Union financing.

As set out in Section 3, it heard the Commission, its executive agencies and the Court of Auditors, but not beneficiaries; its review proceeded by categories of documents rather than by adjudicating individual agreements; the financial figures referred to carry the qualification set out in Section 3.2; and the SWG did not, and on this evidence could not, establish that EU funding causally influenced any legislative or policy outcome. The recommendations are therefore framed to distinguish the four registers (Section 2.4) and to improve the conditions for scrutiny, not to pronounce on individual cases.

These recommendations should apply symmetrically to all EU-funded grant recipients where funded activities are capable of affecting EU policy-making or institutional decision-making: NGOs, civil society organisations, foundations, think tanks, industry bodies, universities, research organisations and other entities. The same transparency and auditability principles should apply, mutatis mutandis, to consultancies and service contractors where they produce policy-relevant outputs or support evaluation, expert pools or grant administration.[9]

Deadlines falling within the SWG's extended mandate, which ends on 26 November 2026, are to be tracked by the SWG. Follow-up after that date is for CONT to decide through annual reporting under Recommendation 16 and the discharge procedure, standing-rapporteur or authorised own-initiative routes set out in Recommendation 17.

8.1 Foundational measures: the legal basis and how it is written into funding

Recommendation 1: Perform a full independent audit on all the DGs and Executive Agencies which signed contracts which were found in breach of the Commission Guidance, in particular CINEA, and take, if appropriate, disciplinary measures, including measures foreseen in the Staff Regulation. The Commission should trigger independent external audits covering all the expenditure of the relevant DG and Executive Agencies, including for the past programming period where necessary. The SWG also calls on the Commission to take action towards those beneficiaries that do not respect the Guidelines, including the exclusion for future funding programs.

Recommendation 2: Clarify and upgrade the legal status of the May 2024 guidance. The guidance is at present an internal administrative note addressed to authorising officers (Section 4.3); it does not bind beneficiaries, and post-signature correction has proved largely

[9] The "other entities" and service-contractor strands are set out in Section 6.7, including the Commission's reply of 29 October 2025 on the non-NGO named-entities universe and the over-inclusive character of those figures, and the Big Four consultancy service-contract material. They confirm that policy-relevant EU funding extends well beyond NGOs.

ineffective. The SWG therefore calls on the Commission's Secretariat-General, DG BUDG and the Legal Service to give the operative line a citable legal and administrative footing through a Commission-wide corporate instruction, endorsed at the appropriate level, by end-2027, and to propose, at the next recast of the Financial Regulation, that the principle is expressly reflected in EU financial law.

Recommendation 3: Codify the May 2024 line in all model calls, grant agreements and relevant procurement documents. The SWG calls on the Commission to revise corporate model calls, grant-agreement instructions, framework partnership agreement templates, evaluation guidance, grant-management checklists and, where relevant, procurement documents. No EU-funded work programme should include the "specifically detailed activities directed at EU institutions and some of their representatives" identified in the guidance of 6 May 2024 as a condition, award criterion, milestone, KPI, deliverable, output or payment trigger. Illustrative targets, not an exhaustive list, are the European Parliament, MEPs, the Commission, Council officials or EU officials, named representatives, political parties, electoral manifestos, amendments, trilogue positions and defined legislative or policy outcomes.

Where a basic act or work programme requires civil-society or stakeholder contribution to policy development, neutral formulations such as evidence-gathering, dissemination, policy dialogue, consultation participation or public communication should be used, not a contractual requirement to influence named institutions or specific political outcomes.; all authorising officers and executive agencies, including CINEA, HADEA and EACEA, should apply it to calls from 2028, with follow-up through DG BUDG's annual reporting to CONT and sample access under the Framework Agreement.

Recommendation 4: Limit to the maximum extent possible the use of operating grants and require maintenance of separate accounts for EU financing. Only a limited number of EU financed programmes shall allow for operating grants, such as those related to humanitarian aid, fighting poverty or other social causes within the EU’s competencies and based on the codification of the Commission Guidelines.

Where operating grants represent the majority of source of funds for NGOs, NGOs independence might be severely impacted by government’s political or administrative direction. This phenomenon, known as GONGO (government-organised, non-governmental organisation) risks harming the perceive independence of the organization and the institutional neutrality of the financing.

The SWG calls on the Commission to provide a comprehensive legal assessment demonstrating that operating grants do not, and cannot, be used to influence the beneficiaries in line with the Commission’s political agenda. Any form of core funding to civil society organisations must fully respect the independence of the beneficiaries, ensure complete transparency as to the purposes for which the funds may be used, and exclude any direct or indirect conditioning of support on alignment with the Commission’s policy priorities. This assessment should be transmitted to the European Parliament without delay, in order to restore legal certainty and public trust in the proper use of EU funds. Operating grants cannot be the only form of core financing for civil society organisations.

Recommendation 5: Avoid excessive concentration of funding on a limited number of beneficiaries and actively foster plurality among beneficiaries. The SWG calls on the Commission to introduce clear quantitative ceilings on the share of funds that any single organisation or restricted group of organisations may receive under each financial instrument, so that no beneficiary or cluster of beneficiaries can absorb a disproportionate share of available resources. Particular attention shall be paid to preventing funding patterns that indirectly support the creation or consolidation of large umbrella organisations at the expense of smaller, independent or less-established NGOs. Among the organisations receiving funds there should be a wide range of NGOs that represent a broad spectrums of sectors and views.

In addition, the Commission shall ensure full transparency if beneficiaries transfer or subcontract EU funds to third parties. Subcontractors and downstream recipients must be subject to the same eligibility, transparency and independence criteria as the primary beneficiary, to prevent the diversion of public funds.

Recommendation 6: Establish a common cross-Commission screening methodology. The SWG asks DG BUDG, the Secretariat-General and the Legal Service, alongside the programme DGs and agencies, to prepare a uniform checklist and decision tree defining, at minimum, "targeted advocacy", "institutional outreach", "dissemination", "policy dialogue", "lobbying", "litigation support", "reputational risk", "identified recipient", "own-initiative activity" and "lawful participation within the grant's design and scope". The methodology should use objective grant-design, grant-scope and applicable-law criteria. It should separate neutral dissemination, research, stakeholder dialogue and consultation participation from contractual requirements to influence a specific institution, office-holder, party, amendment, manifesto, trilogue position, legislative file or policy outcome. It should not assess a recipient's viewpoint, mission or lawful criticism, and should include worked examples drawn from existing grant documentation.

Controls should also be calibrated to grant type: action grants can be tested against a discrete project boundary, while operating grants under Article 183(2)(b) FR finance an organisation's functioning and therefore lack that discrete action-project boundary, not a grant perimeter. Attribution for an operating grant should be tested against its annual work programme, grant terms, work packages, cost categories and supporting records (Section 4.3). For operating grants in particular, advocacy-adjacent activity should therefore sit in distinct work packages and cost lines, allowing activity-level cost attribution. The SWG asks for a draft by Q1 2027 and for the final methodology and training by Q2 2027, reviewed after one year and transmitted to CONT for discharge follow-up.

Recommendation 7: Ban funding of lobbying to the EU and national institutions with the EU funds. For the post-2027 MFF, the SWG calls on the co-legislators to review the basic acts of the relevant spending programmes and specifically prohibit the financing of activities which may create a reputational damage to the Union; all entities found in breach of such principle should be excluded from financing for at least 5 years; follow-up runs through the legislative procedure and Recommendation 17.

Recommendation 8: Introduce mandatory ex ante screening before signature. The SWG calls on Commission services and the executive agencies to screen call documents, award criteria and model wording before publication of a call and, again before signature, work packages, deliverables, communication and dissemination plans, advocacy-related activities, KPIs, milestones and budget lines, using the methodology under Recommendation 3. Each grant file should record, in a short screening note, that no red flag was identified, that

amendments were requested before signature, or why the authorising officer accepted the wording; flagged work packages should be revised before signature or put to the responsible authorising officer for a reasoned decision. Screening should be performed under the ‘four eyes’ principle, with two staff members screening the contract before signature. Particular attention should be paid to the work packages**.** Screening should cover all recipients and all relevant programmes, not only NGO operating grants, placing the principal control point before signature.

The screening exercise should also identify instances where the beneficiary has already been found in breach of the existing Guidance and should require additional safeguards before signature. Pending adoption of the common methodology and permanent template, the guidance of 6 May 2024 should remain the Commission's internal screening baseline. The SWG asks DG BUDG, the Secretariat-General and the Legal Service to provide the template by Q2 2027 and make its use compulsory for all DGs, executive agencies and authorising officers from Q4 2027, once the methodology is final. The SWG invites CONT to decide on monitoring through annual management declarations, DG BUDG sampling and confidential access to records.

8.2 Transparency architecture: tracing the money and the work

Recommendation 9: Ensure ring-fencing and auditability of advocacy-related costs. Targeted advocacy that is no longer a grant obligation may still be pursued with own resources alongside EU-funded work; the SWG presents this fungibility risk as its own inference from the operating grant model (Section 4.3). It calls on DG BUDG and the Legal Service, with the programme DGs and agencies, to build cost-attribution requirements into model call conditions, grant-agreement instructions, reporting templates and audit guidance for future calls and agreements. Where risk justifies it, these should cover separate cost categories, time records, staff allocation, budget lines, funding-source traceability and clear disclaimers; for existing agreements, only where the grant agreement, reporting obligations or audit rules already provide a basis.

Entities engaging in targeted advocacy activities with their own funds, should also be required to provide a detailed overview of their funding sources. The aim is to keep activities outside the grant scope or excluded by its clauses from being charged, cross-subsidised or validated as EU-funded deliverables. Ring-fencing should be most rigorous for operating grants, where that separation is hardest to verify (Section 6).

The SWG requests guidance by Q2 2027, pilots by Q4 2027 and routine audit from 2028. Follow-up after its mandate is for CONT to decide through the discharge procedure, while any IAS or ECA work remains for those bodies to determine independently.

Recommendation 10: Strengthen transparency tools and interoperability. The SWG calls for the Financial Transparency System, the Funding & Tenders Portal and the Transparency Register to be made interoperable through a public, machine-readable records linking call, grant-agreement summary, beneficiary, amount, second-level recipients and, where legally defined, final beneficiaries, deliverables, outputs and the relevant Register entry, subject to legally required redactions. Information included in the transparency tools should be regularly updated, at least every three months.

The SWG further stresses that current EU transparency instruments remain structurally limited, as they focus almost exclusively on the direct beneficiary that receives the grant, while failing to systematically identify and disclose the final recipients of the funds. This gap

prevents effective parliamentary scrutiny of whether public money has been used, even indirectly, to influence policy outcomes. The SWG therefore insists that full transparency must apply not only to future grants but also retrospectively to previous years, enabling the European Parliament to audit the complete chain of funding flows, including second-level and final beneficiaries, and to verify that no EU resources have been channelled in a manner that could compromise the independence of civil society or serve to advance specific political agendas. The trace should also cover relevant procurement and contractor records where the contractor produces policy-relevant outputs or supports evaluation, expert pools or grant administration.

As the Court of Auditors found, information on EU funding to NGOs is fragmented across systems. The Commission has only partially accepted the related ECA recommendation: it has committed to add second-level recipients under indirect management for post-2027 MFF programmes, subject to data availability, but resists the same coverage under direct management, arguing that such recipients are not "recipients" within Article 2(59) FR and that recording them would cut against its simplification agenda.[10] The SWG urgently calls on the Commission to reconsider direct management coverage, to pursue second-level coverage in line with the ECA's 2029 target and, where it considers the current Financial Regulation bars publication of certain second-level information, to identify the obstacle and propose the necessary amendment for the post-2027 MFF. That track is connected to, but not identical with, the single gateway expected from 2028 (Section 8.10). The SWG asks DG BUDG, DG DIGIT, the Secretariat-General, the Funding & Tenders Portal common service (currently DG RTD.H3, Common Service for Business Processes) and the Transparency Register Secretariat to present a roadmap by Q2 2027 and launch a pilot by Q4 2027. Shared-management coverage should follow in 2028. The responsible services should demonstrate progress annually to CONT.

Recommendation 11: Publish all grant information by default, subject to confidentiality and economically sensitive restrictions. The SWG calls on the Commission, after assessing legal and technical feasibility, to publish grant agreements systematically and work packages, milestones, deliverables, communication plans, reports on the development of the activities and budget by work package. The same logic applies, mutatis mutandis, to relevant contracts and framework contracts where public money funds policy-relevant advice, evaluation support or institutional outreach. Where public disclosure is not possible, Parliament should continue to receive full and unrestricted access for discharge and budgetary-control purposes under Article 319 TFEU, Articles 267 and 274 of the Financial Regulation and point 40 of Framework Agreement 2026/1050, with secure handling where required. To that end, the Commission and Parliament should agree by Q3 2027 a stable budgetary-control access and secure-handling protocol based on those provisions. It should cover annexes, work programmes, work packages, deliverables, expert-governance records and relevant evaluation material, with predictable timelines, redaction categories, secure-access rules and escalation points. Annex II should govern handling only where Framework Agreement 2026/1050 makes it applicable; otherwise, the institutions should agree a separate lawful secure

[10] The partial acceptance, the Article 2(59) FR reasoning and the 2029 target are recorded in the Commission's replies to ECA Special Report 11/2025 (reply to Recommendation 2): "Second-level recipients are not considered recipients, as per the legal definition provided by Article 2(59) of the Financial Regulation", with a target implementation date of 2029. The single gateway "as from 2028" derives from Article 38 FR as reported in ECA Special Report 11/2025 (shared-management recipient data on a centralised website from 2028).

arrangement. The SWG asks the Commission College, the Secretariat-General, DG BUDG, the Legal Service and the programme DGs and agencies for a feasibility note by Q3 2027 and a pilot by Q1 2028, with default publication the model for the next MFF. Follow-up after the SWG's mandate is for CONT to decide through annual reporting on publication, redactions and refusals, taking account of independently determined ECA work where available.

Recommendation 12: Use Transparency Register conditionality as an enforcement lever. As set out in Section 4.4, registration is formally voluntary, but the Interinstitutional Agreement allows each institution to adopt conditionality measures. The Register holds complementary, self-reported data that the funding systems do not consistently contain: which EU files are targeted, on whose behalf, and with which financial resources, including EU operating grant contributions. The SWG calls on the Commission, Parliament and the Council, each within its powers under that Agreement, to review and where necessary update their conditionality measures so that an accurate and up-to-date Register entry is required for the covered interest-representation activities they control. Where EU-funded recipients carry out such activities, grant management checks should verify that registration exists where required and that the EU funding information declared in the Register is reconcilable with FTS and Funding & Tenders Portal records, without prejudice to the monitoring role of the Transparency Register Secretariat; material discrepancies should go to the Register's existing monitoring and complaint mechanisms. This applies equally to NGOs and to corporate, industry and consultancy registrants.

Additionally, to ensure consistent reporting, all entities included in the Transparency Register should publish online all meetings with MEPs, MEPs' assistants or representatives of other EU institutions, bodies or agencies whenever such meetings relate to ongoing EU legislative files or to the EU financing that such beneficiaries receive or apply for, in line with similar obligations for MEPs.

The SWG calls on the revision of the EU Transparency Register and its guidelines to require the disclosure of details on all funding sources from registered organisations, including shares held in other companies, and to allow EU funds to be traced from the direct recipient to the final beneficiary when funds are passed along a chain, including when funds from one beneficiary are transferred to another.

To this end, the Secretariat of the Transparency Register should be re-enforced with additional resources to carry out these tasks. The three institutions and the Register Secretariat should act in step with the Recommendation 7 roadmap, from 2027; follow-up will run through the Register's monitoring and complaint mechanism and through the discharge.

8.3 Classification, risk and consequences

Recommendation 13: Improve NGO classification. The SWG calls on the Commission to implement the ECA recommendation by issuing operational guidance on the Article 2(49) definition in the 2024 Financial Regulation. The guidance should apply the express requirement that an NGO be a "voluntary, independent from government, non-profit organisation, which is not a political party or a trade union". Classification should use proportionate checks of legal form, non-profit status, governance, government representation and controlling interests. It should clearly exclude from this category the NGOs in which the national authorities have a majority stake. The guidance should prevent mis-classification of NGOs and NFPOs. Evidence about members' commercial interests may be considered only where it bears on an existing statutory element; it should not create a separate exclusion

criterion. Classification should not depend on a freestanding public-benefit test. Decisions should be reasoned, recorded and open to correction by the entity concerned. The Commission accepted the ECA recommendation only partially, with a target date of 2025.

The SWG asks the CONT Chair and Coordinators to request an implementation update without delay and asks DG BUDG, the Secretariat-General, programme DGs and agencies to complete the guidance on legal-entity validation by Q1 2027 and update the validation forms by Q3 2027. The SWG invites Member State authorities, acting within their competences, to use the approach in shared management from 2028 onward.

Recommendation 14: Move from self-declarations to risk-based checks. As Section 6.9 explains, fund managers relied mainly on self-declarations and did not proactively search for breaches of EU values; the Commission accepted the corresponding ECA recommendation in full (target implementation date: 2028), and the SWG presses for its delivery. It calls on the Commission to develop proportionate risk indicators for EU-values compliance, financial dependency, government and/or foreign influence, conflicts of interest and funding-source concentration, drawing on sources such as EDES, Arachne, Transparency Register data, accounts, ownership and governance information, and public funding declarations. Indicators must not cover the content of lawful policy positions or criticism of EU or national authorities as such. Checks should be risk-based, not blanket or burdensome; any enhanced check should be reasoned, recorded, open to the recipient's response and subject to the ordinary remedies under the applicable grant and exclusion rules.

High-risk findings should lead to enhanced due diligence before signature, additional monitoring during implementation, or exclusion and recovery where the legal conditions are met. Clear mechanisms should be put into place to ensure that terrorism or terrorist organisations are not funded, neither directly nor indirectly. The SWG asks DG BUDG, the Commission services responsible for EDES and Arachne, the Secretariat-General, OLAF and the programme DGs and agencies to deliver by Q2 2027 those indicators that do not depend on Arachne. EU-values risk indicators should follow the end-2027 readiness assessment, with pilots in 2028 in line with the ECA target. Follow-up after the SWG's mandate is for CONT to decide through the discharge procedure and DG BUDG's annual reporting, drawing where available on independently determined IAS or ECA audit work.

Recommendation 15: Apply corrective measures, including recovery, where ineligible expenditure or a breach of obligations is established. Where ex ante screening, cost ring-fencing checks, risk-based verification or retrospective review establish in an individual case that EU funds were charged to activities that were ineligible, outside the grant scope, contrary to contractual obligations or, for future agreements, prohibited by the codified clause recommended above, the SWG calls on the responsible authorising officers and the programme DGs and agencies to apply, case by case whenever sufficient evidence exists, the corrective tools already available under the Financial Regulation (rejection of costs, grant reduction, suspension, termination, exclusion under EDES and recovery), proportionate to the seriousness of what is found and without retroactive punishment for clauses that were lawful when signed. These corrective powers are acknowledged in the guidance of 6 May 2024 itself, which notes that "suspension of implementation and/or payments, termination and recovery, could be taken upon clear proof that entities have breached such obligations".

Cases must be referred to EDES where exclusion criteria may apply and to OLAF where fraud, corruption or serious irregularity is suspected, with DG BUDG reporting. As a main deterrent, EDES should be systematically used to exclude from future financing entities

which have been found in breach of contractual agreement. To this EDES Panel should be reinforces with adequate resources in order to enhance its capacity to act swiftly and suspend and exclude from EU funding those entities found in breach of existing rules. Corrective action should use the results of Recommendations 6 and 11 and, for future agreements, Recommendation 5, and will be followed through discharge reporting on corrective action and reporting under Recommendation 16.

Recommendation 16: Improve expert transparency and conflict-of-interest auditability. Building on the publication of expert names under Article 38(1) and (2) FR read with Article 2(59) FR, subject to the Article 38(3) exceptions and the Article 38(7) removal rule, the SWG calls on the Commission and executive agencies to publish , or make available under confidentiality, external evaluators' expertise field, role, affiliation at the time of evaluation, declaration status, anonymised or controlled-access conflict-of-interest register entries, rotation data and replacement decisions. The aim should be an accessible, complete audit trail, rather than publication of names alone. The SWG asks CINEA to give controlled access to LIFE records for 2022-2025 and asks each other executive agency to give equivalent access to records for the programmes it manages, by Q1 2027, where the data exist and subject to the applicable data-protection assessment. It asks DG BUDG and the Secretariat-General, with the programme DGs, to set a corporate standard by Q2 2027.

Follow-up should use Funding & Tenders Portal publication, the discharge-specific access provisions and an agreed lawful secure-handling route, together with an annual expert-governance annex. The Commission should put forward an ex-ante screening mechanism to complement existing declarations of absence of conflict of interests. Such screening should be performed systematically and should identify categories of risks and prevent such experts to participate in evaluations. Experts found in breach should be permanently excluded from evaluation of EU funded programmes. Whenever external evaluators are employed, all evaluators should be screened ex-ante to identify potential conflict of interest. As a rule, the evaluation procedure by external evaluators or experts should not be outsourced to companies outside Europe. Furthermore, as from the next financing period, the interoperable data mining and risk scoring tool (the so-called Arachne+) should have clear functions to prevent and detect conflicts of interests, both at project level, but also at the level of evaluators.

Recommendation 17: Phase-out framework-contractor roles. Participation of contractors which assist with expert pools, admissibility or eligibility checks, conflict-of-interest assessment, panel logistics, minutes, reports or secretariat support, should be limited to the maximum extent and should be implemented only in exceptional, duly justified cases. For such cases it should be made explicit that contractors have no substantive award role, no independent scoring authority and no discretion over final rankings or award decisions. Parliament should be able to verify, under confidentiality where necessary, contractors' tasks, instructions, staff roles, conflict-of-interest safeguards and separation from award decision-making. The SWG asks the Secretariat-General, DG BUDG, CINEA, agencies and contracting authorities to apply this to new framework contracts from Q1 2027 and to review existing high-risk contracts by Q2 2027. It invites CONT to decide on follow-up through procurement-file review and annual declarations, and invites the Commission to consider asking the IAS to undertake a targeted audit, without prejudging the Service's independent work programme or conduct.

Recommendation 18: **Accountability of EU Agencies.** In the revision of the Financial Regulation and of the Model Grant Agreement for the MFF 2028–2034, the Commission shall

introduce a reputational-risk assessment requirement before the signature of any operating grant or FPA containing advocacy deliverables.

8.4 Reporting and review

Recommendation 19: establish a complaint and reporting mechanism. Credible allegations of the kinds described in Recommendation 12 should be reported to the competent authorising officer or other responsible Commission service. That authority should refer a case to EDES where exclusion grounds may apply and to OLAF only where suspected fraud, corruption or other illegal activity affecting the Union's financial interests falls within OLAF's mandate. Reporting and whistleblowing channels should protect confidentiality and identify the competent recipient; relevant outcomes may be reported to the discharge authority within the applicable legal limits.

Recommendation 20: Establish annual reporting to CONT. DG BUDG, with the Secretariat-General, the Legal Service and all DGs and agencies, should report annually to CONT on implementation of the guidance of 6 May 2024 and related transparency reforms: the number of calls and agreements screened, red flags identified, amendments requested, accepted and refused, contracts expired before alignment, services reporting no relevant clauses, ex ante refusals or revisions before signature, cost-ring-fencing checks, training delivered, implementation of ECA recommendations and progress on transparency-tool interoperability. Reporting should cover all relevant recipient categories and all executive agencies and services beyond LIFE/CINEA, not only NGOs, distinguishing grant agreements from framework partnership agreements, against the baseline of the Commission's screening result of 24 July 2025 (Section 6.1). The first report, due by 31 March 2027 for 2025–2026, should set out that baseline, an implementation plan and the status of Recommendations 1 to 14; from 31 March 2028 the annual reports should cover implementation results, including measures falling due in 2027 and 2028. The SWG invites CONT to decide on follow-up through exchanges of views, recurring discharge questions and annual management and performance reporting.

Recommendation 21: Use the discharge procedure for follow-up. The SWG invites CONT, within one month of endorsement, to decide whether to use recurring discharge questions, appoint a standing rapporteur or request authorisation for an own-initiative report on EU-funded advocacy-related activities, expert governance, transparency tools, contractor support roles, cost ring-fencing, NGO classification and the corrective and recovery measures above. The CONT Coordinators and Chair should prepare any such decision within their respective powers. An own-initiative report may proceed only if the Conference of Presidents grants authorisation under Rule 55; appointment of a standing rapporteur and use of the discharge procedure remain separate CONT decisions. This reflects the working methods, which allow CONT, "if the Coordinators so decide", to request authorisation or appoint a standing rapporteur "on the basis of the working document". Any follow-up that CONT decides should start in the next discharge cycle through discharge questions, an annual hearing and document sampling, taking account of any ECA follow-up independently chosen by the Court. This would make the SWG's work part of Parliament's regular budgetary-control function rather than a one-off exercise.

In addition, in the framework of the discharge procedure CONT should continue the scrutiny of consultancy service contracts initiated by the SWG. This may involve requesting any outstanding documentation and considering further hearings or document sampling where necessary.

Recommendation 22: Implement the package proportionately, with measure-specific review and sunset provisions. Controls should be risk-based and, mindful of the Commission's simplification agenda, should not impose disproportionate burdens on smaller beneficiaries or duplicate existing safeguards. Each authority responsible for a measure piloted under Recommendations 6, 7, 8 or 11 should place any review or sunset provision in the instrument it is competent to adopt, with clear ownership, evaluation criteria and a review date. CONT should review the package by the first post-2027 MFF discharge cycle, drawing on Recommendation 16 reporting and independent audit evidence, and should recommend whether each measure should be retained, simplified, consolidated, amended or withdrawn. The competent authority should take an express, reasoned decision no later than the end of the discharge procedure for financial year 2028. No measure should lapse automatically where Union law, an existing legal commitment, a continuing control duty or a record-retention requirement requires it to remain in force.

Recommendation 23: Make generalised use of Artificial Intelligence to enhance transparency and traceability. The Commission should employ AI technology to implement all the relevant recommendations and ensure full traceability of the funding chain as well as to prevent and detect conflict of interests in the evaluation or implementation of EU funded programmes.

Annex A. Meetings and institutional participation

This annex records the SWG's four meetings and two report-backs, with dates, chairing arrangements, main focus, institutional participation and verified availability information (Sections 3.1 and 5.2).

The Scrutiny Working Group is co-authored by Mr Dirk Gotink (EPP) and Mr Carlo Fidanza (ECR). In addition to the co-authors, the group comprises members from several political groups within the European Parliament. Representing EPP are Mr Andreas Schwab, Ms Monika Hohlmeier, Mr Karlo Ressler, and Mr Tomáš Zdechovský. S&D is represented by Ms Marit Maij, Mr Thomas Pellerin-Carlin, and Ms Carla Tavares. Additionally, Mr Csaba Dömötör and Mr Julien Sanchez represent Patriots for Europe (PfE), while Renew Europe is represented by Mr Vlad Vasile-Voiculescu, and the Greens/European Free Alliance (Greens/EFA) is represented by Mr Erik Marquardt.

Meeting	Date	Chair	Main focus	Institutional participation / verified availability
SWG 1	26 November 2025	Niclas Herbst	LIFE programme, CINEA and the May 2024 guidance	DG ENV, DG CLIMA, CINEA and DG BUDG (LIFE parent-DG framework comprising DG ENV, DG CLIMA and DG ENER). Former Commissioners Timmermans and Sinkevičius, listed on the agenda, were not available.
SWG 2	21 January 2026	Niclas Herbst	ECA Special Report 11/2025 and EU transparency provisions	European Court of Auditors (ECA Member, remote); DG BUDG. The budget-transparency tools had been covered in the technical briefing of 15 January 2026.
SWG 3	11 February 2026	Acting chair under seniority (CONT Chair position vacant)	DG HOME and DG JUST grants	DG HOME (remote), DG JUST (remote) and DG BUDG
SWG 4	11 March 2026	Andreas Schwab	CINEA evaluation and award procedures; the planned Transparency Register exchange was postponed*	CINEA; DG BUDG; the Transparency Register Secretariat (present; the exchange was not held)*

Meeting	Date	Chair	Main focus	Institutional participation / verified availability
Report-back 1	27 January 2026	CONT Committee (report-back)	Progress on SWG 1 and SWG 2 and the initial document review	Presented by co-author Dirk Gotink (EPP); Carlo Fidanza (ECR) was not available.
Report-back 2	15 April 2026	CONT Committee (report-back)	Progress on SWG 3 and SWG 4; experts; extension of scrutiny to consultancy contracts	Presented by the co-authors Dirk Gotink (EPP) and Carlo Fidanza (ECR).

* The planned exchange with the Transparency Register Secretariat was postponed due to lack of meeting time and did not take place within the period covered by this document (Sections 3.1 and 5.2).

A technical briefing on the main EU transparency tools (the Funding & Tenders Portal, the Financial Transparency System and the Transparency Register), with a live demonstration, was given to CONT on 15 January 2026 (Section 4.4).

Annex B. Register of documents requested and received

Part I. Mandate and constitution documents

Date	Document	Reference
10 April 2025	ECR Group letter requesting a committee of inquiry (Mr Procaccini, Mr Jaki, Mr Fidanza)	PE 770.946/CPG
25 April 2025	ECR draft decision, submitted by e-mail	PE 770.937/CPG
12 June 2025	ECR revised draft decision, submitted by e-mail	PE 771.028/CPG
19 June 2025	EPP proposal "Parliament's scrutiny activity on NGO financing - Establishing a CONT Scrutiny Working Group", presented by Mr Weber	PE 771.043/CPG
19 June 2025	Conference of Presidents minutes: inquiry request rejected; EPP proposal endorsed; SWG established	PV CPG 19.06.2025, PE 771.013/CPG
15 July 2025	CONT Coordinators' summary: working methods preliminarily approved; CoP minutes considered the mandate	Coordinators' summary of 15 July 2025
(undated)	SWG working methods	WorkingMethods_SWG
29 April 2026	CONT Chair Schwab's letter requesting extension of the mandate for a maximum period of six additional months	letter of 29 April 2026
21 May 2026	President Metsola's letter conveying the CoP decision of 13 May 2026 extending the mandate until 26 November 2026	Ref D 202460

Part II. Document requests and replies

Date	From and to	Subject	Reference
7 February 2025	Commissioner Serafin to the EP	Reply to the EP letter of 4 February 2025: list of grant agreements by DG DEFIS, RTD, ENV, CLIMA, AGRI, JUST and HOME in force in 2023; non-publication requested under Article 38(3) FR (preceding the SWG's constitution)	letter of 7 February 2025
24 July 2025	Commissioner Serafin to CONT Chair Herbst	Results of the Commission-wide screening of grant agreements (CINEA, DG INTPA, HADEA; Section 6.1)	screening letter of 24 July 2025

Date	From and to	Subject	Reference
14 October 2025	Commissioner Serafin to the EP	Reply to the EP requests of 29 September and 7 October 2025: documents made available under points 3.2.3 and 3.3 of Annex II to the Framework Agreement, with personal data expunged; staged list-then-select approach proposed for the broader request	letter of 14 October 2025
29 October 2025	Commissioner Serafin to the EP	Named-entities universe: 664 companies identified from 30 names; 404 registered business partners; 1,680 contracts; 351 grant agreements in force; 46 signed in 2024; figures over-inclusive absent unique identifiers (Section 6.10)	letter of 29 October 2025
11 November 2025	DG BUDG Director-General Riso to the European Parliament	Handling of confidential information in the discharge procedure: Article 319 TFEU and Article 267 FR; secure reading room under point 3.2.3 of Annex II	letter of 11 November 2025 (Ares(2025)9720702); registered by Parliament as A 005392 on 13.11.2025
12 December 2025	CONT Chair to the Commission	Request for grant and financing agreements for 115 identified lines, 63 marked priority	referenced in the reply of 20 January 2026
18 December 2025	CONT to the Secretary-General	Request for the list of service contracts with different consultancies.	D(2025)37496
15 January 2026	Secretary-General Juhansone to CONT	Reply concerning CONT's request for a list of service contracts with the four consultancies (Section 6.10)	reply of 15 January 2026
20 January 2026	Commissioner Serafin to the CONT Chair	107 agreements and contracts identified across 19 services (61 priority and 46 non-priority); 3 register mismatches; 17 cases pending beneficiary consent (HOME, REA)	file (2025)36209
10 March 2026	Commissioners Roswall and Hoekstra to the EP	CINEA annex to the joint Roswall and Hoekstra reply of 10 March 2026, replying to the EP's eight questions of 27 February 2026: LIFE expert selection, conflict-of-interest checks, Evaluation Committee composition, work packages (Sections 6.2 and 6.3)	CINEA reply of 10 March 2026
10 March 2026	Commissioners Roswall and	Cover letter transmitting the CINEA annex: the Commission and CINEA	letter of 10 March 2026

Date	From and to	Subject	Reference
	Hoekstra to the EP	state that they do not give opinions on the content of NGO actions or deliverables, ownership and responsibility remaining with beneficiaries (quoted in Section 7.4 and paraphrased in Section 6.2)	
14 April 2026	Secretary-General Juhansone to CONT Chair Schwab	Access to 46 selected service contracts with the four consultancies (2023 and 2024), collected from 15 Commission departments, under points 3.2.3 and 3.3 of Annex II	letter of 14 April 2026
22 April 2026	EP to the Commission	Seven follow-up questions on the LIFE framework contract	referenced in the reply of 11 May 2026
11 May 2026	Commissioners Roswall and Hoekstra to the EP	Reply: Framework Contract CINEA/2021/OP/0015 awarded to a three-company consortium; contractor role administrative and supportive; award decisions remain with CINEA and Commission staff (Section 6.7)	reply of 11 May 2026

Also received and examined: ECA Special Report 11/2025 and the Commission replies; the Commission guidance of 6 May 2024 (Ares(2024)3320196); the DG BUDG technical briefing on the EU transparency tools. The mandate and constitution documents are listed in Part I; the full documentary basis is described in Section 3.2.

Annex C. LIFE Programme selected cases

Selected cases drawn from LIFE operating-grant agreements that could present a reputational risk for the EU institutions.

The cases set out below have been selected from the pool of contracts transmitted by the Commission to the SWG. The selection is based exclusively on information published on the EU Funding & Tenders Portal. They are presented solely to illustrate the nature and degree of advocacy-related activities that could pose a reputational risk for the EU Institutions.

Carbon Market Watch (2022)

EU contribution: €205.000

Contract period: 1/01/2022 – 31/12/2022

Project ID: 101058880

"We present a 12 month strategic plan **with evidence-based advocacy** to improve climate policies, turning complex issues into comprehensible messages, and helping people understand and influence those policies. We carry out this work with **our members and NGOs in Europe** and internationally, combining policy advocacy, with a series of activities aiming at raising awareness, knowledge development and compliance with EU and International law."

Wetlands International – European Association (2024)

EU contribution: €699.960

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101158199

The work programme includes explicit references to influence activities concerning the roll out of the Regulation on Deforestation-free products and the Critical Raw Materials Regulation, as well as formulate positions for the Nature Restoration Law .

"WI-EA's proposal for 2024 aims to strengthen the **implementation and enforcement of the EU´s environmental and climate objectives** and combines activities on **EU level advocacy** with innovative wetland solutions, national and/or local level implementation, knowledge development, training, capacity building, and outreach – We have continued seeking to **influence the development and roll out of the Regulation on Deforestation-free products and the Critical Raw Materials Regulation** to benefit wetlands by supporting technical dialogues and raising awareness of the potential impacts on wetlands. A key moment for WI-EA was to celebrate the 10th anniversary of the Association's establishment. We hosted a dedicated event, with attendance by **MEPs**, partners, members as well as current and former secretariat staff and staff from Wetlands International Global Office."

Pesticide Action Network Europe (2024)

EU contribution: €319 200

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101158383

“Over the last years, public opinion has shifted in support of low impact farming to protect wildlife and human health, partly as a result of PAN Europe’s widely publicised petitions, court cases victories and **advocacy/policy work which are continuously being initiated and developed in response to the EU** and international policy scenario.”

WWF European Policy Programme (July 2024 – June 2025)

EU contribution: €625.000

Contract period: 01 July 2024 – 30 June 2025

Project ID: 101156578

The public portal description states that the organisation supported the implementation of the Nature Restoration Law and provided “recommendations” to EU institutions to strengthen the EU Water Resilience Strategy and guidance on drafting ambitious National Nature Restoration Plans.

“The WWF European Policy Office (EPO) helps shape EU policies that impact on the European and global environment, in line with WWF's mission. It **prepares policy recommendations**, participates in public events on EU policy, communicates and campaigns on its policy positions to **EU decision-makers** and media, informs and mobilises its supporters, and advises its WWF Network Offices how and when to influence key policy decisions in the national capitals – Throughout the period, we provided **evidence-based recommendations across our policy areas to relevant stakeholders**. WWF EU produced more than 55 publications, **including policy briefings, implementation assessments, letters, and statements**—many developed in collaboration with partners. Notable examples include **recommendations to strengthen the EU Water Resilience Strategy, input to the European Ocean Pact, and guidance on drafting ambitious nature restoration plans**. We communicated our policy recommendations through various channels, depending on the target audience, including by participating in **high-level roundtables organised by the Commission on topics such as nature credits and the European Ocean Pact**, speaking at public events organised by ourselves, the EU institutions or other organisations, as well as engaging with our WWF Offices in Europe through calls and in-person meetings to raise national awareness.”

Zero Waste Europe (2024)

EU contribution: €501.280

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101158026

The work programme includes support for policies under the Waste Framework Directive. The public portal records past advocacy activities directed at Members of the European Parliament.

“**Actively influenced EP elections, publishing a zero-waste pledge for MEP candidates**,

supported by a dedicated website and video campaign – **We successfully influenced the EP** to include provisions in the WFD encouraging Member States to promote mixed waste sorting – **We have been able to raise awareness of the importance of the circular economy and zero waste among the MEP candidates**. We also contributed to putting zero waste and circular economy on the political agenda of the EU by raising awareness for the impact of high levels of waste generation, pollution, and GHG emissions **among new MEPs** – **We successfully influenced the EP** to include provisions in the WFD encouraging Member States to promote mixed waste sorting."

Fondazione Slow Food (2024)

EU contribution: €510.000

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101157858

"The EU policies we address through our strategy are central to the Green Deal (I.e. Farm to Fork Strategy, Biodiversity Strategy to 2030, CAP, Pesticides, GMOs, Animal welfare, Climate change). Our actions to influence these policies lead towards making Europe's food systems fairer and more sustainable and thus contribute to making Europe the first climate-neutral continent. Slow Food's strategy is based on a three-pronged approach that sees grassroots work (WP2) – **effective advocacy work targeting decision makers** must be combined with grassroots projects and educational activities targeting farmers, fishers, food producers, companies, retailers and citizens for the impact to be effective and long lasting - and vice versa. These activities are inextricably linked and are pursued simultaneously to ensure an effective impact on the EU policies identified and promote a shift towards more sustainable and fair food systems."

European Cyclists' Federation (2024)

EU contribution: €360.000

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101157814

"We will continue advocating for the inclusion of cycling infrastructure policy content in EU legislative proposals, such as the Energy Performance of Buildings Directive and the revision of the TEN-T regulation. We will harness our excellent relationships with EU policymakers to pinpoint changes that must happen at the EU, national and local level to incentivise people to take more cycle trips, whether for utilitarian or touristic reasons – **Successful advocacy to promote the Social Climate Fund among decision-makers**, our members and the wider community – **A successful campaign to reach out to MEP candidates in the European elections**, which we called "#VoteBikeEU" – Advocated for the inclusion of mandatory SUMP planning for cities designated as TEN-T urban nodes in the revised TEN-T Regulation."

European Environmental Bureau (2022)

EU contribution: €700.000

Contract period: 1 January 2022 – 31 December 2022

Poject ID: 101059007

“In 2022, the EEB will continue to push for greater ambition in the concrete policies being rolled out **under the European Green Deal** in its third year. To this end, **we will engage with the Commission, Parliament and Council**, in the latter case working closely with the French, Czech and (in anticipation of 2023) Swedish EU Presidencies, to channel input from our **network of 170+ member organisations**, representing some 30 million individual members and supporters, **into EU decision-making processes** – Our overarching achievement has been to keep **commitments going on the European Green Deal** which is facing considerable pressure to drop, delay or dilute files from political and business voices. The REACH Revision was almost dropped from the 2023 Commission Work Programme and the AAQD was almost not tabled. **Commission Vice President Frans Timmermans thanked the EEB and partners for our efforts to successfully support progress on these files**”.

Stichting Fern (2024)

EU contribution: €245.000

Contract period: 1 January 2024 – 31 December 2024

Project ID: 101157941

“**our team of 20 staff (+2 interns) will work to influence over three dozen policies that are key to the LIFE priorities**, particularly the Nature, Biodiversity, Circular Economy and Quality of Life, Clean Energy Transition and Climate Mitigation and Adaptation priorities. Activities focus on policy advice and advocacy, facilitating access of NGOs across Europe and beyond to EU policy making processes as well as research, media and communications. Fern has four offices and our Brussels office contains a Forest Desk which anyone from the NGO forest movement can use **to undertake advocacy towards Brussels policy makers**.”

Institute for European Environmental Policy (July 2024 – June 2025)

EU contribution: €450.000

Contract Period: 01 July 2024 – 30 June 2025

Poject ID: 101158167

“Under SGA3, IEEP will continue to leverage its position in the knowledge sector **to provide evidence-based recommendations to key stakeholders and decision makers (EC, EP, Member States (MS)**, civil society and private sector). We will stick to our six thematic areas aligned with the EGD and one cross-cutting thematic area focused on the entirety of the European Green Deal and cross-cutting instruments”.

European Environmental Bureau

EU Contribution: €700.000

Project ID: 101156997

“In 2024, the EEB, based on its strong push for greater ambition in the European Green Deal, will advocate for progressive environmental and climate policies, **and make sure that the new European Commission’s Political Guidelines for 2024-2029 are fully aligned with the EGD objectives. EEB will engage with the out-going and in-coming European Commission and Parliament as well as the Council**. In the latter case EEB will work closely with the Belgian Council Presidency, and seeking a constructive engagement with the

Hungarian Presidency, channelling input from EEB's network **of 180+ member organisations**, representing 30 million individual members and supporters, into EU decision-making processes. **Specific policy files that will be in focus in 2024 include the Nature Restoration Law, the final stages of several circular economy instruments** (Sustainable Product Policy Initiative, Green Claims, Packaging and Packaging Waste Directive); and the revisions of the Industrial Emissions Directive, Priority Substances Directive, REACH and CLP reforms, Urban Wastewater Treatment Directive, Ambient Air Quality Directives, Sustainable Food Law, Soil Monitoring Law and Environmental Liability Directive."