

**Question for written answer E-001558/2023
to the Commission**

Rule 138

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Subject: Use of extra-budgetary instruments contrary to European fiscal rules

The OECD report on Germany of 8 May 2023¹ indicates that German special funds amount to EUR 400 billion (around 10 % of GDP), that they are separate from the main budget, and that they are treated differently with regard to national debt limits.

Although net expenditure and net debt are recorded in the fiscal deficit and debt statistics according to the Maastricht criteria, the OECD recommends gradually bringing all special funds back into the main budget in order to enhance the transparency and credibility of debt limits.

In 2021, the accounting rule for these funds was overhauled, stipulating that transfers from the budget to these funds be recorded in the fiscal deficit and that the associated net expenditure not be taken into account in calculating the deficit.

The same OECD report states that this new rule, combined with the repayment of pandemic-related loan tranches, would create greater fiscal space until 2028.

In light of the above, can the Commission say:

1. whether it considers that the maintenance by Germany of special extra-budgetary funds is compatible with EU treaty rules;
2. whether it considers that the creation of greater fiscal space through the above method could create economic imbalances and problems of competition in the European Union?

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¹ https://read.oecd-ilibrary.org/economics/oecd-economic-surveys-germany-2023_9642a3f5-en#page46