

Annual Activity Report 2025

annexes

Directorate-General for Education,
Youth, Sport and Culture

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ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control

I declare that in accordance with the Commission's communication on the internal control framework ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

31 March 2026

(e-signed)

Marisa ATIENZA MORALES

⁽¹⁾ C(2017)2373 of 19.04.2017.

Annex 2: PERFORMANCE TABLES (2)

<p>General objective 1: A new plan for Europe's sustainable prosperity and competitiveness</p> <p>Specific Objective 1.1: <i>Steering policies and managing programmes that support Europe's competitiveness through high-quality, inclusive and future-proof education policies, equipping people with relevant skills and competences for Europe's green and digital transitions</i></p> <p style="text-align: right;"><i>Related to spending programme(s):</i> ...</p>			
<p>Result indicator 1.1.1 Implementation of the 2030 Roadmap on the future digital education and skills</p> <p>Explanation: This indicator measures the level of implementation of the set of actions under the 2030 Roadmap on the future digital education and skills, which builds on the DEAP 2021-2027</p> <p>Source of data: DG EAC</p> <p>This result indicator is selected as a KPI</p>			
Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
10% of EAC-led initiatives launched	50% of EAC-led initiatives launched	80% of EAC-led initiatives implemented	Delayed (3)
<p>Result indicator 1.1.2 Implementation of actions under the STEM Education Strategic Plan</p> <p>Explanation: This indicator measures the level of implementation of the set of actions under the STEM Education Strategic Plan</p> <p>Source of data: DG EAC</p>			
Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
20% of EAC-led initiatives launched	70% EAC-led initiatives launched	100% implemented	72% (4)
<p>Result indicator 1.1.3 Share of participants in learning mobility that consider they have learnt about new and useful ways to apply digital technologies and/or are eager to use them in their study or work</p> <p>Explanation: Participants declaring positive answers to questions in participant reports following mobility activities in Erasmus+</p> <p>Source of data: DG EAC</p>			
Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
31%	31%	TBD Post MFF 2021-2027	71%

(2) Wherever the source of data is mentioned as "DG EAC", the data comes from: **a)** various IT tools [e.g., Project Management Module (PMM), Beneficiary Module (BM), e-grants for centralised actions] and **b)** sources (e.g., excel files) that DG EAC Units keep and monitor regularly.

(3) The adoption of the roadmap was postponed to Q4 2026.

(4) 13 out of 18 EAC-led initiatives were launched.

Result indicator 1.1.4 Share of projects addressing climate objectives ⁽⁵⁾

Explanation: This data is for projects in Erasmus+ Key Action 2 – Cooperation among organisations and institutions. Data is captured at the grant application stage, based on applicants' selection of the climate programme priority and/or climate topics

Source of data: DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
25%	25%	TBD Post MFF 2021-2027	24%

Result indicator 1.1.5 Share of cooperation projects addressing digital transformation

Explanation: This data is for projects in Erasmus+ Key Action 2 – Cooperation among organisations and institutions. Data is captured at the grant application stage, based on applicants' selection of the digital transformation programme priority and/or digital topics

Source of data: DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
35%	45%	TBD Post MFF 2021-2027	35%

Main outputs in 2025:**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
STEM Education Strategic Plan	Adoption of STEM Plan	Q1 2025	Done
	Number of initiatives launched	20% in 2025	72% - 13 out of 18 EAC-led initiatives were launched
Adoption of the 2030 Roadmap on the future of digital education and skills	Adoption – 2030 Roadmap	100% adopted in Q4	Delayed ⁽⁶⁾
Set up a European STEM Executive Panel at top business/political/administrative level	Executive Panel Set up	Q4 2025	Delayed ⁽⁷⁾
Advance women in STEM and inspire future innovators	Launch a new 'Girls go STEM' initiative	Q3 2025	Done

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Erasmus+ Final evaluation 2014-2020 and interim evaluation 2021-2027	Publication of final evaluation report	September 2025	Done
EEA interim evaluation	Publication of evaluation report	July 2025	Done

⁽⁵⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁶⁾ The adoption of the roadmap was postponed to Q4 2026.

⁽⁷⁾ It was decided that this action could not be launched until the High-Level Skills Board (HLSB) is launched. The HLSB has not been launched yet.

Major public consultations			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
EU Teachers and Trainers Agenda	Call for Evidence	Q3 2025	Delayed ⁽⁸⁾
	Targeted stakeholder consultations	Q4 2025	Done
Major implementation activities and enforcement actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Erasmus+ 2025 Annual work programme	Adoption of implementing act	Adopted	Done
Erasmus+ Annual Report 2023	Number of report downloads from the OP website	2 500	3 394
Erasmus+ Annual Report 2024	E+ Report Publication	Q4 2025	Done
Erasmus+ 2025 Annual work programme review	Review of implemented act	Q1 2025	Done
Programme guide and general call 2026	Publication of general call	Q4 2025	Done
Implementation dialogues, Annual Progress Report(s) and reality checks			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Implementation dialogue on the European Education Area	Event organised	3 June 2025	Done
2025 Annual Progress Report on Simplification, Enforcement and Implementation	Report published	21 October 2025	Done
Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Structural reforms and investments in the field of the Recovery and Resilience Plans (RRPs)	Contribution to the assessment of Recovery and Resilience Plans	In staggered batches in function of the submission of the RRP	64% of milestones and targets in education were completed
High Level Skills Board (Union of Skills)	Established and its role, composition and working methods defined in cooperation with EMPL	End 2025	Delayed ⁽⁹⁾

⁽⁸⁾ Planned for Q1 2026.

⁽⁹⁾ Set-up of the Board expected Q1 2026.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
European Skills Intelligence Observatory (Union of Skills)	Objectives and working methods should be defined in cooperation with EMPL and JRC	End 2025	Delayed ⁽¹⁰⁾
Education and Skills Summit	Event organised	Q4 2025	Done
European Universities alliances	Number of European Universities alliances supported under Erasmus+	65	65
European Universities alliances – participating Higher Education Institutions	Number of Higher Education Institutions involved in European Universities Alliances	570	570
Erasmus+ Teacher Academies	Number of Erasmus+ Teacher Academies supported under Erasmus+	62	61
European Student Card Initiative: Erasmus Without Paper Network	Number of higher education institutions using the Erasmus Without Paper Network	3 500	3 241
European Student Card Initiative: Co-branding students' cards with the European Student Card elements	Number of European Student Cards produced by higher education institutions/student card issuers	3.8 million	4.4 million
European Student Card Initiative: Erasmus+ Mobile App	Number of times the Erasmus+ Mobile App has been downloaded	280 000	275 460
Education and Training Monitor	Annual views of EN OP Monitor homepage	15 000	18 710
	Annual overall views (all sections, all languages) of OP Monitor web pages	80 000	99 862
Learning Lab on Investing in Quality Education and Training	Number of training courses	4	2
	Community of Practices	2	2
	Number of analytical reports	2	1 ⁽¹¹⁾
Learning Lab on Investing in Quality Education and Training	Number of education policy evaluations (launched/not finalised)	1	1
Education for Climate Coalition	Number of awards at the 5th Education for Climate Days	10	10
EEA Portal	Number of visits	1 700 000	1 646 129
	Number of page reviews	3 200 00	2 705 501
European School Education Platform	Number of visitors	2 000 000	3 034 637
	Number of resources and training courses	156	Done
Effective implementation	N° of contribution agreements with National Agencies (NAs)	54	54

⁽¹⁰⁾ Administrative Agreement is expected was signed in February 2026.

⁽¹¹⁾ The second report has been cancelled.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Digital Skills & opportunity	Share of Erasmus+ participants that have increased their digital skills after their participation in the Erasmus+ programme	65%	Too early ⁽¹²⁾
Digital Skills & opportunity	Number of participants involved in mobilities with Digital Erasmus Opportunity	18 900	40 857
Key Action 1 STEM Learning Mobility (Participant Types)	Higher Education learners	100 000	102 011
	% Female Higher Education learners	43%	44%
Key Action 1 Learning mobility (Participant types)	Number of participants in virtual learning activities under key action 1 of the Education and Training strand ⁽¹³⁾	33 400	162 929
Key Action 1 Learning mobility (Sustainability)	Share of participants in learning mobility that consider they have learnt about environmental, climate and sustainability issues and/or have changed their habits to become more sustainable	30%	65%
The share of activities addressing climate objectives under key action 1 ⁽¹⁴⁾	E&T	18%	23%
	Youth	18%	34%
The share of projects addressing climate objectives under key action 2 ⁽¹⁵⁾	E&T	20%	33%
	Youth	21%	24%

⁽¹²⁾ Data will be available at a later stage when projects will have been processed. This is due to an ongoing asynchronisation noticed on the application of the business rules to IT tools.

⁽¹³⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽¹⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽¹⁵⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Specific Objective 1.2: Steering policies and managing programmes that reinforce cutting-edge education and Europe’s research talent pipeline and innovation ecosystems

Related to spending programme(s): MSCA / EIT (Horizon Europe)

Result indicator 1.2.1 Number of participants in research promotion initiatives, bringing science closer to society and schools

Explanation: Number of participants in research promotion initiatives, bringing science closer to society and schools

Source of data: DG EAC

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
4 000 (Science is Wonderful!	12 000 (Science is Wonderful!)	TBD Post MFF 2021-2027	4 500
1.5 million (European Researchers’ Night)	4 million (European Researchers’ Night)	TBD Post MFF 2021-2027	1.5 million

Result indicator 1.2.2 Cross-sector and cross-country circulation of researchers (MSCA)

Explanation: This indicator measures the cumulative number of researchers, including doctoral candidates, funded under the Marie Skłodowska-Curie Actions (MSCA) since 2021

Source of data: Corda

Baseline (2024)	Interim milestones (estimation based on the budget available for the Call year)			Target (2029)	Latest known results (2025)
	(2025)	(2026)	(2027)		
Number of researchers: 8 307	17 500	21 200	25 000	TBD Post MFF 2021-2027	18 093
Number of doctoral candidates 3 897	41 500	50 400	60 000		7 620

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Marie Skłodowska-Curie Action ‘MSCA Choose Europe for science pilot	Adoption of MSCA Choose Europe for Science pilot	Q4 2025	Done
	Number of researchers supported	Around 100 in 2025	Too early ⁽¹⁶⁾

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Effective Implementation	Timely implementation of the 2025 Work Programme	Q4 2025	Done

⁽¹⁶⁾ Call results are expected in March/April 2026 and researchers will start being recruited in September 2026.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	Adoption of the Commission Opinion on the 2026-2028 EIT Single Programming Document (SPD)	Q3 2025	Done ⁽¹⁷⁾
Monitoring activities performed by DG EAC at management level	Number of monitoring activities, including participation in the EIT body and advisory groups and formal regular meetings at management level (GB - 4, ExCo - 4, Rapporteur visits - 8, AuditCo - 3, EIT KIC Forum - 4, MSRG - 3)	26 activities	Done
Political guidance to the EIT	Political guidance on FS, outreach etc.	Q1, Q2, Q3, Q4 2025	Done
Execution of financial transactions	Timely implementation	100% Q1, Q2, Q3, Q4 2025	Done
2023 discharge process	Acceptance of 2023 discharge	Q4 2025	Done
Organisation of National Contact Point meetings	Number of meetings - NCP (National Contact Points)	2	1
MSCA Presidency Conference	Number of attendees onsite	250	400
MSCA European Researchers' Night	Number of attendees onsite	1.5 million	1.5 million
Science is Wonderful!	Number of visitors onsite	4 000	4 500
Non-academic participation in MSCA	Share of non-academic organisations in Postdoctoral Fellowships, Doctoral Networks, Staff Exchanges and COFUND closed calls	30%	26.7%
Percentage of women researchers in MSCA	Share of women researchers in Postdoctoral Fellowships, Doctoral Networks, Staff Exchanges and COFUND closed calls	50%	44.3%

⁽¹⁷⁾ Adopted on 17/12/2025.

General objective 3: Supporting people, and strengthening our societies and our social models

Specific Objective 3.1: Steering policies and managing programmes that support inclusive and quality education to empower young people’s social engagement, and solidarity across the EU, strengthening intergenerational fairness and cohesion

Related to spending programme(s): Erasmus_ Education, Erasmus+ Youth, European Solidarity Corps

Result indicator 3.1.1 Share of projects addressing inclusion and diversity

Explanation: This indicator will also be feeding into the Preparedness Union Strategy. This data is captured at the grant application stage, based on applicants selecting the Programme priority or topics within the category of Inclusion and Diversity for projects in Erasmus+ involving cooperation among organisations and institutions and European Solidarity Corps projects

Source of data: Erasmus+ and ESC

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Erasmus+ 40%	40%	TBD Post MFF 2021-2027	43%
ESC: 72%	72%	TBD Post MFF 2021-2027	70%

Result indicator 3.1.2 Number of people with fewer opportunities taking part in learning mobility and volunteering/solidarity activities ⁽¹⁸⁾

Explanation: Measure the tangible impact of programmes on social inclusion within communities. This data is captured for E+ and ESC participants answering favourably to questions on social dimension and inclusion in the participant report following a relevant activity

Source of data: Erasmus+ and ESC Programme Performance Statements

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Erasmus+ 197 874	1 185 427	TBD Post MFF 2021-2027	290 701
ESC 8 600	6 820	TBD Post MFF 2021-2027	9 869

Result indicator 3.1.3 Implementation of actions under the Basic Skills Action Plan

Explanation: This indicator measures the level of implementation of the set of actions under the 2025 Basic Skills Action Plan

Source of data: DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
25% of EAC-led initiatives launched	100% of EAC-led initiatives launched	100% implemented	33% ⁽¹⁹⁾

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Action Plan on Basic Skills	Adoption of Action Plan on Basic Skills	Q1 2025	Done

⁽¹⁸⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+ and the European Solidarity Corps.

⁽¹⁹⁾ 4 EAC-led initiatives out of 12 EAC-led initiatives (6 outside EAC)

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	Number of EAC-led initiatives launched	25% in 2025	33% - 4 EAC-led initiatives
Implementation dialogues, Annual Progress Report(s) and reality checks			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Implementation dialogue “Youth Policy Toolbox”	Event organised	26 June 2025	Done
Implementation dialogue on Creative Europe Culture Cooperation Projects	Event organised	18 September 2025	Done
2025 Annual Progress Report on Simplification, Enforcement and Implementation	Report published	21 October 2025	Done
Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
EU Youth Report	Publication of report with overview of young people’s lives and progress under the EU Youth Strategy 2019-2027	Q1 2025	Done ⁽²⁰⁾
Youth Policy Dialogues	Number of Youth Policy Dialogues with Commissioners	26	41
Commission Decision President’s Youth Advisory Board	Creation of the President’s Youth Advisory Board	Q2 2025	Done ⁽²¹⁾
Youth Check process	Number of legislative and non-legislative proposals flagged as youth-relevant	8	12
EU Youth Stakeholders Group	Number of meetings held with the EU Youth Stakeholders Group	3	3
	Number of phases of the co-creation process ⁽²²⁾	4, Q1- Q4 2025	Done

⁽²⁰⁾ Report published COM(2025) 117 final on 24/03/2025.

⁽²¹⁾ Commission Decision adopted of 25/06/2025; first meeting of the Board with President Von der Leyen on 3/12/2025.

⁽²²⁾ JRC in the lead, with EAC closely associated - Following these phases, the coordination and drafting of the strategy will be led by DG EAC, in close cooperation with other relevant services.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Strategy on Intergenerational Fairness	European Citizens' Panel ⁽²³⁾	Q3 - Q4 2025	Done
Action Plan on Basic Skills	Draw up guidelines for policymakers as a preparatory step for the Support Scheme	Q4 2025	Done
	Update the Digital Competence Framework (DigiComp)	Q4 2025	Done
	Set up a new community of practice of Erasmus+ Teacher Academies	Q2 2025	Done
	Expand EU online communities for educators (European School Education Platform, including eTwinning)	Q4 2025	Done
ECEC	Publication of the key data	Q1 2025	Done
Learning for sustainability	Study "Learning environments for sustainability in EU Member States"	Q2 2025	Done
	MOOC on learning for sustainability	Q4 2025	Done
Multilingualism	European day of languages event	Q3 2025	Done
Inclusion and wellbeing	Launch of self-assessment tool	Q2 2025	Done
Citizenship	eTwinning annual publication and conference, and EITA award ceremony	Q4 2025	Done
Erasmus+			
Key Action 1 Learning mobility (Participant types) Total Figures ⁽²⁴⁾	Number of participants in learning mobility activities:		
	HE Learners	400 000	418 525
	VET learners	205 000	270 039
	School learners	140 000	305 997
	Adult learners	11 500	25 569
	HE staff	90 000	126 344
	VET staff	37 000	56 319
Key Action 1 Learning mobility (Participant types) Total Figures ⁽²⁵⁾	School staff	70 000	108 424
	Adult staff	30 000	32 869
	Youth Learners	180 000	193 852
	Youth Staff	50 000	49 994

⁽²³⁾ COMM in the lead, with EAC closely associated.

⁽²⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽²⁵⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Key Action 1 Learning mobility (Participant types) ⁽²⁶⁾	Number of participants in virtual learning activities under key action 1 of the Youth Strand	5 000	223
Key Action 1 Learning mobility (Inclusion) ⁽²⁷⁾	The number of people with fewer opportunities taking part in activities under key action 1:		
	HE	41 000	146 445
	VET	20 000	72 100
	School	18 000	73 060
	Adult	9 500	20 970
	Youth	55 000	97 330
Key Action 1 Learning Mobility (Qualitative)	Share of participants that consider they have benefited from their participation in learning mobility activities under key action 1: ⁽²⁸⁾		
	Education & Training	95%	98%
	Youth	93%	99%
	Share of participants that consider they have an increased European sense of belonging after participation in activities under key action 1: ⁽²⁹⁾		
	Education & Training	85%	89%
	Youth	64%	84%
Organisations – Education & Training (Total Figures)	Number of organisations and institutions taking part in the Programme for the Education and training strand ⁽³⁰⁾ :		
	KA1	57 000	53 201
	KA2	19 000	11 649
	KA3	720	56

⁽²⁶⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽²⁷⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽²⁸⁾ Data from participant reports (Call Year 2025) will be provided in March.

The percentages filled in here come from the frozen version (27/01/2026) of the “Participant Surveys Indicators” dashboard; sheet “Indicators”. The basis of these numbers is the year 2025 as “Mobility Start Year”.

⁽²⁹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+. The percentages filled in here come from the frozen version (27/01/2026) of the “Participant Surveys Indicators” dashboard; sheet “Indicators”. The basis of these numbers is the year 2025 as “Mobility Start Year”.

⁽³⁰⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Organisations – Education & Training (Qualitative)	Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation in key action 2 of the Education and Training strand ⁽³¹⁾	71%	Too early
Organisations – Education & Training (Qualitative)	Share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Education and Training strand ⁽³²⁾	63%	70% ⁽³³⁾
Organisations - Youth (Total Figures)	Number of organisations and institutions taking part in the Programme for Youth activities: ⁽³⁴⁾		
	KA1	19 000	10 625 ⁽³⁵⁾
	KA2	4 500	2 374 ⁽³⁶⁾
	KA3	105	331
Organisations – Youth (Qualitative)	Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation in key action 2 of the Youth strand ⁽³⁷⁾	71%	100%
	Share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Youth strand ⁽³⁸⁾	66%	Too early

⁽³¹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽³²⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽³³⁾ Pending data will be provided by the end of March 2026.

⁽³⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽³⁵⁾ The second round (October 2025) has not yet been awarded, data will be available after the end of January 2026.

⁽³⁶⁾ The second round (October 2025) has not yet been awarded, data will be available after the end of January 2026.

⁽³⁷⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽³⁸⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Platforms	Number of users of virtual cooperation platforms supported under key action 2 of the Education and Training strand ⁽³⁹⁾ :		
	European School Education Platform	310 000	305 377
	EPALE	165 000	173 978
	eTwinning	1 330 000	1 280 986
	Number of eTwinning projects	10 000	11 491
	Number of new EPALE users	15 000	16 718
	Number of users of virtual cooperation platforms supported under key action 2 of the Youth strand	7 000 000	7 245 000
Key Action 2 - Cooperation among organisations and institutions	Number of small-scale partnerships supported under key action 2 ⁽⁴⁰⁾ :		
	Education & Training	1 200	1 058
	Youth	450	356
Organisations (Inclusion)	Number of newcomer organisations and institutions taking part in the Programme under key actions 1 and 2 ⁽⁴¹⁾ :		
	Education & Training – KA1	5 700	1 668
	Education & Training – KA2	1 190	3 990
	Youth – KA1	2 400	1 353
	Youth – KA2	500	869
European Solidarity Corps			
Engagement in solidarity activities	The number of participants in solidarity activities ⁽⁴²⁾ :		
	Participants in Volunteering Projects	15 900	17 328
	Participants in Solidarity Projects	9 500	4 656 ⁽⁴³⁾
Engagement in solidarity activities	Participants in European Volunteering Humanitarian Aid Corps	350	68 ⁽⁴⁴⁾

⁽³⁹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁴⁰⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁴¹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁴²⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁴³⁾ Projects from the 2nd round (October) have not yet been processed at cut-off date and are therefore not yet counted. National Agencies split the budget 50/50 between both rounds so once the October applications are awarded, we are fully on track.

⁽⁴⁴⁾ Not all the projects have been processed; the data will be available later.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	Participants in Volunteering Teams in High Priority Areas	1 500	947 ⁽⁴⁵⁾
Promoting social inclusion and equal opportunities	The share of participants with fewer opportunities ⁽⁴⁶⁾	30%	54% ⁽⁴⁷⁾
	The number of participants who are young people with fewer opportunities ⁽⁴⁸⁾	6 690	9 866
Learning Outcomes	The share of participants reporting positive learning outcomes	90%	92% ⁽⁴⁹⁾
	The share of participants whose learning outcomes have been documented through a Union transparency and recognition tool such as Youthpass, Europass or a national tool ⁽⁵⁰⁾	80%	67% ⁽⁵¹⁾
	The overall satisfaction rate of participants with regard to the quality of activities ⁽⁵²⁾	90%	94%
Climate contribution	The share of activities that address climate objectives ⁽⁵³⁾	20%	45%

⁽⁴⁵⁾ Not all the projects have been processed; the data will be available later.

⁽⁴⁶⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁴⁷⁾ The programme is historically attracting a high number of participants with fewer opportunities. The targets set at the beginning of the programme were rather conservative.

⁽⁴⁸⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁴⁹⁾ The number is an average of 2021–2024, as data for 2025 is still pending. The indicator is composed of 29 questions from Participant Reports, coming from a range of projects with various priorities/topics, where normally participants were not supposed to gain knowledge in all areas, but the report template is same for all, thus the response to certain questions for those participants is NO (because the project did not aim at teaching all the skills), so making an average including questions that should have 0 as an answer is technically and statistically wrong.

⁽⁵⁰⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁵¹⁾ The indicator is based on participants that have received a certificate for participation, which they indicate in the Participant Reports, submitted at the end of the project. However, the methodology has two caveats that influence the result: 1. Many participants do not submit Participant reports because they are not mandatory; 2. Participants can request certificates even after the project end, thus not necessarily had it when submitting the Participant Report. The methodology should be revised.

⁽⁵²⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁵³⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Satisfaction	The degree of satisfaction of volunteers deployed in the humanitarian aid field and of participating organisations with regard to the effective humanitarian contribution of the activities on the ground ⁽⁵⁴⁾ :		
	Volunteers	50%	63%
	Participating Organisations	25%	Too early ⁽⁵⁵⁾
Quality Label	The number of organisations holding a quality label ⁽⁵⁶⁾ :		
	Volunteering in Solidarity activities	100	188 - Not all the applications were processed, the numbers will change considerably. ⁽⁵⁷⁾
	Humanitarian aid volunteering	20	Too early ⁽⁵⁸⁾

⁽⁵⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁵⁵⁾ Data will be available at a later stage when all projects will have been processed.

⁽⁵⁶⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁵⁷⁾ Most of the organisations eager to participate in the European Solidarity Corps have received a Quality Label in the first years of the programme. Therefore, big numbers closer to the end of the MFF were not expected, thus the low target. However, given the number of countries involved and the number of National Agencies, a small deviation on country level (2 – 5 new organisations) transfers to big deviation in the indicator.

⁽⁵⁸⁾ Not all the projects have been processed; the data will be available later.

Specific Objective 3.2: Steering policies and managing a programme that safeguards and promotes cultural diversity and heritage, fostering sustainable and innovative cultural and creative sectors, contributing to the Culture Compass.

Related to spending programme(s): Creative Europe - Culture

Result indicator 3.2.1 Number and scale of transnational partnerships created with the support of the Programme

Explanation: The indicator incorporates data from the European Cooperation Projects and the Circulation of European Literary Works action

Source of data: EACEA

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Partnerships 166	150	TBD Post MFF 2021-2027	172
Organisations 790	876	TBD Post MFF 2021-2027	698 ⁽⁵⁹⁾

Result indicator 3.2.2 Number of projects supported by the Programme addressed to socially marginalised groups ⁽⁶⁰⁾

Explanation: COOP projects for which the applicant has clicked “social cohesion” (from 2022 “social inclusion”) as a first or second priority in their application form will be counted.

Source of data: DG EAC – Programme Performance Statements

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
91	42	TBD Post MFF 2021-2027	71

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
A Culture Compass for Europe	Commission Communication	Q4 2025	Done

Evaluations and fitness checks (part of the stress testing EU acquis)

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Final evaluation 2014-2020 and interim evaluation 2021-2027 of Creative Europe programme	Finalisation – both evaluations	Q2 2025	Done

⁽⁵⁹⁾ Contractualization and reserve list have not been completed at the time of reporting for COOP 2025. The numbers will therefore increase. Current value includes projects signed and under preparation.

⁽⁶⁰⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Discoverability of European Culture Content online	Study	Q4 2025	Delayed ⁽⁶¹⁾
Effective implementation of the Creative Europe 2025 Annual Work programme (Culture Strand)	Number and scale of transnational partnerships created with the support of the Programme ⁽⁶²⁾ :		
	Partnerships	146	172 - Contractualization and reserve list have not been completed at the time of reporting for COOP 2025. The numbers will therefore increase. Current value includes projects signed and under preparation.
	Organisations	736	698 - Contractualization and reserve list have not been completed at the time of reporting for COOP 2025. The numbers will therefore increase. Current value includes projects signed and under preparation.
	Number of artists & cultural &/or creative players (geographically) mobile beyond national borders due to Programme support, by country of origin (including the proportion of women ⁽⁶³⁾):		
	Artists	125 834	1 277 061
	Women	40%	56% ⁽⁶⁴⁾

⁽⁶¹⁾ Draft version of the study handed by the contractor in Q4 2025; final publication and Conference under preparation.

⁽⁶²⁾ This indicator is also reported on every year in the Programme Performance Statements of Creative Europe.

⁽⁶³⁾ This indicator is also reported on every year in the Programme Performance Statements of Creative Europe.

⁽⁶⁴⁾ Overall, the trend is positive and stable and shows a slight underestimation of the target.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	Number of people accessing European cultural and creative works generated by the Programme, including works from countries other than their own ⁽⁶⁵⁾	389	91.9 ⁽⁶⁶⁾
	The number of projects supported by the Programme addressed to socially marginalised groups ⁽⁶⁷⁾	35	71

Specific Objective 3.3: Developing policies and managing programme funds to develop an effective European dimension of sport, promoting healthy lifestyles, social participation, while promoting and reinforcing an inclusive, competitive and values-based European Sport Model

Related to spending programme(s): Erasmus+ Sport

Result indicator 3.3.1 Number partnerships in the field of sport

Explanation: Number of partnerships in the field of sport under the Erasmus+ programme

Source of data: Erasmus+

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
102	110	TBD Post MFF 2021-2027	125

Result indicator 3.3.2 Number of projects submitted to the #BeActive EU Sport Awards

Explanation: This indicator measures the number of projects submitted to the #BeActive EU Sport Awards

Source of data: European Commission, DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
128	140	200	279

⁽⁶⁵⁾ This indicator is also reported on every year in the Programme Performance Statements of Creative Europe.

⁽⁶⁶⁾ Despite an important increase from previous reporting, due to the finalisation, and relevant reporting, for projects funded under the first years of the programme, the target appears too ambitious and unlikely to be achieved. This was also observed in the framework of the interim evaluation of the programme.

⁽⁶⁷⁾ This indicator is also reported on every year in the Programme Performance Statements of Creative Europe.

Result indicator 3.3.3 Outreach of the European Week of Sport

Explanation: This indicator measures the number of participants, events and countries taking part in the European Week of Sport

Source of data: European Commission, DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Participants: 15 million Events: 50 000 Countries: 39	Participants: 18 million Events: 52 000 Countries: 39	Participants: 20 million Events: 55 000 Countries: 39	15 107 722 79 420 39
Main outputs in 2025:			
Major public consultations			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Public consultation on the upcoming Communication on <i>A Strategic Vision for Sport in Europe: Reinforcing the European Sport Model</i> (to be adopted in 2026)	Consultation launched in Q2 2025	1 000 respondents	364 ⁽⁶⁸⁾
Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
#BeActive EU Sport Awards	Number of projects submitted to the #BeActive EU Sport Awards	135	279
10th European Week of Sport	Number of attendees	16 million	15 107 722
Participation of the Eastern Partnership countries in the European Week of Sport	Number of countries taking part in the European Week of Sport	3	5
Key Action 1 (Participants)	Number of participants in virtual learning activities under key action 1 of the Sport strand ⁽⁶⁹⁾	200	Delayed ⁽⁷⁰⁾

⁽⁶⁸⁾ When setting the target of reaching 1000 respondents, DG EAC had accounted for a higher participation rate from the broader public. However, EU citizens made up only 33.5% of the total responses. While key stakeholders and important interests across the European sport community actively participated, the target was not reached due to the lower-than-expected engagement of peripheral sport stakeholders and citizens. To improve for future public consultations, DG EAC plans to enhance its communication strategies. It will aim to tailor messages that clearly express the significance of the consultation and encourage more participation of the broader public, not only among stakeholders already involved in sport.

⁽⁶⁹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁰⁾ Data will be available at a later stage when projects will have been processed. This is due to an ongoing asynchronisation noticed on the application of the business rules to IT tools.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Key Action 1 (Inclusion)	Number of people with fewer opportunities taking part in activities under key action 1 of the Sport strand ⁽⁷¹⁾	550	495
Key Action 1 (Qualitative)	Share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Sport strand ⁽⁷²⁾	85%	99%
	Share of participants that consider they have an increased European sense of belonging after participation in activities under key action 1 of the Sport strand ⁽⁷³⁾	65%	96%
Climate	The share of activities addressing climate objectives under key action 1 of the Sport strand ⁽⁷⁴⁾	17%	5%
	The share of projects addressing climate objectives under key action 2 of the Sport strand ⁽⁷⁵⁾	15%	15%
Sport Organisations	Number of organisations and institutions taking part in the Programme for Sport ⁽⁷⁶⁾ :		
	KA1	720	452
	KA2	1 000	1 568
	KA3	40	40
Inclusion	Number of newcomer organisations and institutions taking part in the Programme ⁽⁷⁷⁾ :		
	Sport – KA1	120	726 ⁽⁷⁸⁾
	Sport – KA2	190	623

⁽⁷¹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷²⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷³⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁵⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁶⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁷⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁷⁸⁾ Data was extracted in March 2026.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Key Action 2	Number of small-scale partnerships supported under key action 2 of the Sport strand ⁽⁷⁹⁾	195	186
Key Action 2 (Qualitative)	Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation in key action 2 of the Sport strand ⁽⁸⁰⁾	65%	Too early ⁽⁸¹⁾
	Share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Sport strand ⁽⁸²⁾	59%	100%
Sport	N° of capacity building in sport projects	15	17

Specific Objective 3.4: Supporting international cooperation in education, culture, youth, sport, and to enhance international partnerships, promote EU values and address shared global challenges

Related to spending programme(s): International

Result indicator 3.4.1 Number of capacity building partnerships in education and training, youth and sport

Explanation: Counting projects involved in Partnerships aiming at capacity building involving partners from third countries

Source of data: DG EAC (EACEA)

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
270	281	TBD Post MFF 2021-2027	321

⁽⁷⁹⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁸⁰⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

⁽⁸¹⁾ At the time of the submission of the AAR 2025, no report (periodic) on the 2025 projects had been submitted by beneficiaries.

⁽⁸²⁾ This indicator is also reported on every year in the Programme Performance Statements of Erasmus+.

Result indicator 3.4.2 Number of organisations from third countries not associated to the programme, participating in capacity building partnerships in the international dimension of Erasmus+

Explanation: Counting organisations from third countries not associated to the programme, both as unique participants and as instances of participation, involved in capacity building partnerships

Source of data: DG EAC (EACEA)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Unique participants – 1 345	1 400	TBD Post MFF 2021-2027	1 409
Instances of participation – 1 722	1 800		1 757

Result indicator 3.4.3 Number of international mobility for staff and learners

Explanation: This indicator measures the number of international mobility for staff and learners under Erasmus+ indirect management and Erasmus Mundus

Source of data: DG EAC (EACEA)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Staff: 27 090	25 000	TBD Post MFF 2021-2027	26 907
Learners: 25 269	25 000		24 778
Erasmus Mundus ⁽⁸³⁾ 2 765	2 800		2 400

Result indicator 3.4.4 The number of projects involving organisations from third countries in the Culture strand of the Creative Europe Programme

Explanation: Partnerships under the Culture strand of the Creative Europe programme formed with third country organisations in projects. (Third country could be participating and non-participating countries)

Source of data: DG EAC (EACEA)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
58	82	TBD Post MFF 2021-2027	129

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Erasmus+ Virtual Exchanges	N° of Erasmus+ Virtual Exchanges projects	20	21
	N° of participants in Erasmus+ Virtual Exchanges projects	43 000	43 460

⁽⁸³⁾ This indicator counts the number of Erasmus Mundus scholarship holders awarded.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Effective implementation of the European Solidarity Corps 2025 Annual Work programme	The number of activities in third countries that contribute to strengthening local actors and local communities and complementing volunteering under the European Voluntary Humanitarian Aid Corps ⁽⁸⁴⁾	10	Too early ⁽⁸⁵⁾
Higher Education	N° of international Student and Staff Mobility	(H2) – 25 000 ⁽⁸⁶⁾ (H6) – 50 000 ⁽⁸⁷⁾	25 883 51 685
	N° of international HEIs consortia in EMJM	34	39
	N° of international students in Erasmus Mundus Joint Masters (EMJM) ⁽⁸⁸⁾	2 800	2 400 ⁽⁸⁹⁾
	N° of Erasmus Mundus Design Measures (EMDM) projects	55	52 ⁽⁹⁰⁾
Erasmus+ Jean Monnet Actions	N° of actions supported in Higher Education (whole world, including EU)	250	244
	N° of actions supported in policy debate (whole world, including EU)	5	8
Capacity Building Projects	Number of capacity building partnerships in education (incl. VET) and training, youth and sport:		
	Higher Education	153	174

⁽⁸⁴⁾ This indicator is also reported on every year in the Programme Performance Statements of the European Solidarity Corps.

⁽⁸⁵⁾ Not all the projects have been processed; the data will be available later.

⁽⁸⁶⁾ The figures represent realised mobility activities within a calendar year (from January to December).

⁽⁸⁷⁾ The figures represent forecasted mobility activities in a Call Year.

⁽⁸⁸⁾ The figures represent the overall number of Erasmus Mundus scholarship holders

⁽⁸⁹⁾ In 2025, fewer EMJM programmes awarded scholarships compared to 2021–2024, as 2024 was the final year for legacy EMJMD projects. Also, as from 2024, the EMJM started awarding 50 Heading 2 scholarships per programme, whereas the legacy programmes and EMJM generations 2021–2023 awarded 60 regular scholarships per project. The funding liberated by reducing the number H2 scholarship from 60 to 50, allowed to finance more programmes (which bring along additional institutional costs). As a result, the discontinuation of EMJMD legacy projects combined with fewer scholarships per project explains the decrease from 2 800 to 2 400 scholarships per year. The annual target will need to be revised to reflect these structural changes.

⁽⁹⁰⁾ The budget for EMDM is stable at 3 million euros, which allows for the funding of 50 projects, each receiving EUR 60 000. Each year, a few additional projects are funded using any remaining credits. For instance, in 2024, five extra projects were funded resulting in a total of 55 projects, while in 2025, only two additional projects were funded, resulting in a total of 52 projects.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	VET	74	74
	Youth	53	56
Creative Europe	The number of projects supported by the Programme involving third countries organisations	56	71 ⁽⁹¹⁾

General objective 5: Protecting our democracy, upholding our values

Specific Objective 5.1: Steering policies and managing programmes in education and training, youth, sport, and culture, promoting EU values, preparedness and resilience, fostering a sense of European identity and enhancing democratic participation and civic engagement

Related to spending programme(s): Erasmus+, European Solidarity Corps, Creative Europe

Result indicator 5.1.1 Share of projects addressing participation and civic engagement

Explanation: This data is for projects in Erasmus+ Key Action 2 – Cooperation among organisations and institutions. Data is captured at the grant application stage, based on applicants' selection of the programme priority and/or associated topics

Source of data: DG EAC

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
26%	26%	TBD Post MFF 2021-2027	30%

Result indicator 5.1.2 Share of participants in learning mobility that consider they have learnt more about Europe, the European Union and European values and/or are more interested in participating in elections, in other democratic processes, and in the life of their local community

Explanation: This indicator measures total participants of Erasmus+ declaring positive answers to questions in participant reports, following relevant activities to demonstrate the Programmes' contribution to the objective

Source of data: DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
39%	39%	TBD Post MFF 2021-2027	71%

Result indicator 5.1.3 Share of participants that consider they increased their participation in democratic life and in society in general

Explanation: This indicator measures total participants of European Solidarity Corps declaring positive answers to questions in participant reports, following relevant activities to demonstrate the Programmes' contribution to the objective

Source of data: DG EAC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
31.5%	32%	TBD Post MFF 2021-2027	78%

⁽⁹¹⁾ The higher progress compared to the initial set target is due to an increasing involvement of 3rd countries participation in the programme, the active effort of Creative Europe Desks and the launch specific calls encouraging activity with Ukraine.

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Erasmus + Jean Monnet Actions	Number of actions (9) other level of education and training	100	120
Issue paper on countering hatred in and through education (EEA Working Group on Equality and Values in Education and Training)	Publication - countering hatred in and through education	Q3 2025	Done
Issue paper on the European dimension of citizenship education (EEA Working Group on Equality and Values in Education and Training)	Publication - European dimension of citizenship education	Q4 2025	Delayed ⁽⁹²⁾
Compendium of inspiring practices (EEA Working Group on Equality and Values in Education and Training)	Publication - Compendium of inspiring practices	Q4 2025	Done

⁽⁹²⁾ Expected to be published in May 2026.

ANNEX 3: Draft annual accounts and financial reports

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BU_DG_Annex3.html

The accounts for the consolidated EDF are included in DG INTPA AAR 2025.

The split of the payments made in 2025 under the EDF is:

EDF Total Payments	892.878.921,19
<i>of which:</i>	
EDF codelegated to EAC	-
EDF codelegated to EACEA	117.084,91
EDF codelegated to ECHO	14.378.580,33
EDF codelegated to JRC	-
INTPA	878.383.255,95

ANNEX 4: Financial scorecard

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BUDG_Annex4.html

Annex 5: MATERIALITY CRITERIA

In line with Commission guidelines, the deficiencies leading to reservations should fall within the scope of the declaration of assurance. **The following types of possible deficiencies can be relevant in DG EAC's context:**

- Significant repetitive errors detected during ex post controls or supervision exercises. The frequency and systematic nature of the errors will be the determining factor to judge their significance.
- Significant weakness in one of the control systems identified by auditors, in supervision exercises, or in the assessment of the implementation of the internal control principles. A particularly relevant case for DG EAC would be identified weaknesses in the control chain of National Agencies.
- Situation where a major critical issue that is of relevance to the declaration has been identified by the European Court of Auditors, or the Internal Audit Service.
- Situation where the DG knows that it does not have sufficient evidence from internal control systems or audit coverage.
- Situation where the DG has evidence that a significant risk remains unmitigated.
- A significant risk for the reputation of the Commission or the programmes.
- A significant reputational risk relating to entrusted entities.

When significant weaknesses are identified, a quantification of the amount at risk should be carried out when possible.

Major reputational issues are considered material even if they are not quantifiable in accordance with central services guidance.

As the DG implements its budget through different implementation modes (see section 2 of the body of the AAR), which have different risk profiles and which each have their own control and supervision arrangements, **it is considered that observed quantified weaknesses should be assessed against the part of the budget spent in each specific implementation mode.**

As the Directors of the executive agencies are Authorising Officers by Delegation for the parts of the programmes delegated to them, they take responsibility for this spending in their declaration of assurance in the AARs of the executive agencies. Consequently, the **operational spending through executive agencies is not part of the declaration of assurance of the Director General of the parent DGs, only the subsidy for the EA's operating budget.**

In order to better capture the multiannual nature of programmes and control activities, a **multiannual approach to the calculation of error rates is followed.** The underlying information supporting the error rate for the 2021-27 period is provided by the National Agencies and is confirmed by the Independent Audit Bodies in their annual submissions. Cash recoveries (at the level of the National Agencies) related to the audit findings (no 'extension/extrapolation' of audit findings due to systemic errors is possible in the context of DG EAC's beneficiary population) are deducted to arrive at the residual error rate. Based on the error rates per National Agency, an amount at risk for the National Agencies is defined based on flat rates according to the level of assurance of the National Agencies (see Annex 7).

If the amount at risk surpasses 2% of the budget for a specific implementation mode during the multiannual reporting period, a reservation should be considered.

In order to quantify the weaknesses, a detected and residual error rate is obtained through desk checks and audits for each implementation mode.

Where the deficiency consists of an observed serious weakness in the control system, it will not always be possible to quantify the amount at risk based on observed errors. This can be particularly relevant for the indirect management through National Agencies, where, in the framework of the single audit model, the DG's assurance is mainly based on a verification of the functioning of the control system. In such a case, the following steps are taken to calculate the percentage of the budget at risk:

- Analyse the effectiveness of the control system of each NA/NAU combination and conclude, based on all available information (audits, visits, Declarations of Assurance, reporting...), if the system gives acceptable, partial or no assurance.
- Identify the part of the budget that has been executed through systems with acceptable, partial and no assurance.
- Deduct any relevant suspensions of payments and any financial corrections to obtain the maximum open exposure.
- As an approximation for the potential exposure, consider that 20% of the calculated maximum open exposure is at risk for NA/NAUs with no assurance; 5% of the exposure for NA/NAUs with partial assurance; the observed error rate in random testing for NA/NAUs with reasonable assurance.

Since 2019 ⁽⁹³⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in annex 9.

⁽⁹³⁾ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

Two significant segments and related Relevant Control Systems are defined in DG EAC: the indirect budget managed for Erasmus+ and the European Solidarity Corps (ESC) by National Agencies **“Erasmus+ and ESC indirect”** and the budget entrusted to **“EIT”**.

Furthermore, DG EAC also makes **“Other”** payments encompassing payments made by Direct management managed by DG EAC, Creative Europe, MSCA Horizon Europe, Pilot Projects and Preparatory Actions, and co-delegated payments to PMO. Finally, there are also payments to the **“EDF”** (however, for the reporting year 2025, this amount is EUR 0.00) and the **“Contribution to European Education and Culture Executive Agency (EACEA)”**.

RCS Erasmus+ and ESC indirect

The scope of RCS 1 “Erasmus+ and ESC Indirect” also includes The **Student Loan Guarantee Fund (SLGF)**. It is a financial instrument that is part of the legacy related to the 2014-2020 programme and is no longer active. Managed by EIF, guarantee payments to the financial intermediaries (due to defaults by students) have been quite limited so far. Comprehensive governance and audit frameworks ensure effective supervision. The reporting assurance involves annual declarations, control results, and audits, with no issues noted. DG EAC does not consider significant risk in EIF's legacy management, holding EUR 2.5 million for student loan defaults.

Erasmus+ and ESC indirect Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity.

Main control objectives: Ensuring that the legal framework for the management of the relevant funds is fully compliant and regular (legality & regularity), delegated to an appropriate entity (best value for public money, economy, efficiency), without any conflicts of interests (anti-fraud strategy).

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The establishment (or prolongation) of the mandate of the National Agency is affected by legal issues, which would undermine the legal basis for the management of the related decentralised EU funds (via that particular National Agency).	Before the Commission signs Contribution Agreement with the National Agency, DG EAC: a) reviews the ex ante compliance assessment (Erasmus+ and ESC) and b) approves the work programmes (Erasmus+ and ESC) of the National Agency. After each year of programme implementation, the	Coverage/Frequency: 100% Depth: Checklist includes a list of the requirements of the regulatory provisions of both programmes to be complied with. If risk materialises, funds delegated during the year(s) to the entrusted entity may be subject to error and irregularity	Effectiveness: Quality of the legal work (basic act, Contribution Agreement): number of control failures. Benefits: The potential error which could affect the budget amount entrusted to the National Agency, if significant (legal) errors, would otherwise be detected.

	<p>Independent Audit Bodies provide an audit opinion on the proper management of the funds by the NAs, on the functioning of their control system and on the probity of the accounts presented in the Yearly NA Reports.</p> <p>DG EAC has set minimum standards of control and procedures for the NAs (Guide for National Agencies, updated annually) and issued Guidelines for National Authorities in relation to the responsibilities of the Independent Audit Body.</p> <p>Negotiation of legal base with the Legislative Authority, following which the designation of the National Authority, National Agency and Independent Audit Body.</p>		<p>Efficiency: Timely conclusion of process.</p> <p>Economy: Estimation of cost of staff involved in the preparation, adoption and selection work.</p>
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Erasmus+ and ESC indirect Stage 2 – Ex ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

Main control objectives: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously while respecting all 5 Internal Control Objectives (ICO).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The financial and control framework deployed by the National Agency is not fully mature to guarantee achieving all 5 ICOs (<i>legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy</i>).</p> <p>For the Erasmus+ and the European Solidarity</p>	<p>Erasmus+ Programme and European Solidarity Corps Programme (ESC)</p> <p>Guidance documents on the designation of National Agencies under Erasmus+ and ESC, on the ex ante Compliance Assessments and on the transition/handover between National Agencies</p>	<p>Coverage/frequency: 100% of National Agencies for Erasmus+ and Youth National Agencies for European Solidarity Corps</p> <p>Depth: All ex ante assessment (Erasmus+) and all readiness checklists (European Solidarity Corps) are analysed with the same depth, independently of the level of</p>	<p>Effectiveness: Positive performance of stakeholders achieved.</p> <p>Benefits: The potential error in the (average annual) total budget avoided.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders)</p>

Corps programme (2021-2027): Ex ante Compliance Assessments for the new National Agencies are of poor quality	Ex ante assessment, conditional to sign a Contribution Agreement with the new National Agency Guidance to Independent Audit Bodies Hierarchical validation by the AOSD of the Directorate competent for the NA coordination.	decentralised funds that will be entrusted to the National Agency.	Economy (costs): Estimation of cost of staff involved in the ex ante assessment process (Erasmus+ and ESC) (which may include missions).
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Erasmus+ and ESC indirect Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

Main control objectives: Ensuring that the Commission is fully and timely informed of any relevant management issues encountered by the entrusted entity, in order to possibly mitigate any potential financial and/or reputational impacts (legality & regularity, sound financial management, true and fair view reporting, anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (promptly) informed of relevant management issues encountered by the National Agency, and/or does not (promptly) react upon notified issues by mitigating them or by making a critical observation and recommendation for them – which may reflect negatively on the Commission's governance reputation and quality of accountability reporting.	<p>The contribution agreement (Erasmus+ and European Solidarity Corps) specifying the control, accounting, audit, publication, etc. related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Analysis and assessment of yearly Management Declarations, including yearly NA reports, of National Agencies.</p> <p>Analysis of ad hoc reports submitted by NAs throughout the year on new cases of irregularities and (potential) fraud.</p> <p>Instructions for NAs on prevention, detection and reporting on irregularities and fraud.</p> <p>Ad hoc analytical reviews of data encoded by NAs in Project Management Module (PMM).</p>	<p>Coverage: 100% of the National Agencies are monitored/supervised. 100% of the audit opinions provided by the Independent Audit Bodies are supervised.</p> <p>Frequency: Annually</p> <p>In case of operational and/or financial issues, measures are being reinforced.</p> <p>The depth of controls is the same for all National Agencies.</p>	<p>Effectiveness: Conclusions reached based on annual reports and Management Declarations are confirmed by monitoring visits, audits and other supervisory activities.</p> <p>Benefits: Assurance on the budget amount entrusted to the National Agency.</p> <p>Efficiency: Timeliness of delivery of Management Declarations, annual NA reports, annual audit opinions and annual reports of National Authorities</p> <p>Economy (costs): - Estimation of cost of staff involved in the actual (regular or reinforced)</p>

	<p>Analysis and assessment of yearly audit opinions of Independent Audit Bodies on the yearly NA Management Declarations.</p> <p>Analysis and assessment of the yearly reports of National Authorities on their monitoring and supervision activities (October reports).</p> <p>Risk-based supervisory visits to National Agencies and National Authorities</p> <p>Financial audits on yearly selection of National Agencies or specific risk areas.</p> <p>Regular reporting to Senior Management and in AAR of the supervision results.</p> <p>Regular NA meetings, webinars and training of NA staff.</p> <p>Regular updates and improvements of guidelines for National Authorities and Independent Audit Bodies.</p> <p>If appropriate/needed:</p> <ul style="list-style-type: none"> - monitoring visits to National Agencies to support and provide advice - individual targeted follow-up of critical recommendations - precautionary measures - intervention, e.g. via own audits on-the-spot, - referral to OLAF and EPPO 		<p>monitoring and supervising the National Agencies (which includes missions)</p> <p>- Cost of externalised financial audits of Contribution Agreements or specific areas of National Agencies</p>
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Erasmus+ and ESC indirect Stage 4 – Commission contribution: payment or suspension/interruption.

Main control objectives: Ensuring that the Commission fully assesses the management situation at the entrusted entity, before either paying out the (next) contribution for the operational and/or operating budget of the entity or deciding to suspend/interrupt the (next) contribution (legality & regularity, sound financial management, anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
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<p>The Commission pays out the (next) contribution to the National Agency, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>The contribution agreement specifying the control, accounting, audit, publication, etc. related requirements.</p> <p>Management review of the supervision results.</p> <p>Ex ante Operational Verification and Financial Verification, 'in-depth' as required.</p> <p>Hierarchical validation of contribution payment of operating grant and funds for decentralised actions and recovery of non-used funds for decentralised actions</p> <p>If appropriate/needed: suspension or interruption of payments</p>	<p>Coverage: 100% of the contribution payments.</p> <p>Frequency: Usually annually</p> <p>The depth is the same for all National Agencies.</p>	<p>Effectiveness:</p> <p>Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p> <p>Efficiency: Timeliness of information and action when issues are noted.</p> <p>Economy (costs):</p> <p>Estimation of cost of staff involved in the (in-depth) Operational Verification and Financial Verification of the contribution payments/recoveries to/from the National Agencies.</p>
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Erasmus+ and ESC indirect Stage 5 – Audit and evaluation, Discharge for decentralised agencies

Main control objectives: Ensuring that assurance building information on the entrusted entity's activities is being provided through independent sources, which may confirm or contradict the management reporting received from the entrusted entity itself (on the 5 ICOs).

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<p>The Commission has not sufficient information from independent sources on the National Agencies' management achievements, which prevents conclusions being correctly drawn on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission's governance</p>	<p>The contribution agreement specifying the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and cooperation with IAS and ECA.</p> <p>Assessment of ex post yearly audit opinions provided by Independent Audit Bodies on NA Management Declarations (including yearly reports).</p>	<p>Coverage:</p> <p>Sample as needed (random for financial audits, value-targeted, risk-based for supervisory visits).</p> <p>Frequency:</p> <p>Multiannual planning for financial audits; no pre-determined</p>	<p>Effectiveness:</p> <p>Assurance being provided via NA Management Declarations, audit opinions of Independent Audit Bodies and reports of National Authorities and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average</p>

reputation and quality of accountability reporting.	<p>Assessment of ex post yearly reports provided by National Authorities on monitoring and supervision activities.</p> <p>NAs confirm in their yearly reports that the results of primary checks (controls carried out by or under the responsibility of the National Agency on the actions that it manages) are recorded in the Project Management Module (PMM).. Types and minimum requirements for controls are set out by DG EAC and are legally binding for the National Agencies.</p> <p>Own supervisory visits on National Agencies and/or National Authorities</p> <p>Targeted financial audits</p> <p>Referral to OLAF and EPPO</p>	<p>frequency for supervisory visits</p> <p>The depth for financial audits is the same for all National Agencies. For supervisory visits, the depth is adapted to identified risks.</p>	<p>annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> <p>Economy (costs): Estimation of cost of staff involved in the coordination and execution of supervisory visits. Cost of the appointment of audit firms for the outsourced financial audits.</p>
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RCS EIT

EIT Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity.

Main control objectives: Ensuring that the legal framework for the management of the relevant funds is fully compliant and regular (legality & regularity), delegated to an appropriate entity (best value for public money, economy, efficiency), without any conflicts of interests (anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The establishment (or prolongation) of the mandate of the EIT is affected by legal issues, which would undermine the legal basis for the management of the related	The EIT is a TFEU body whose mandate is secured via a Regulation and a Decision ⁽⁹⁴⁾ of the European Parliament and of the Council ⁽⁹⁵⁾ , providing a legal basis for its activities.	<p>Coverage/Frequency: 100%</p> <p>Depth: Full interservice and interinstitutional negotiation process</p>	<p>Effectiveness: Quality of the legal and policy work: number of control failures.</p> <p>Benefits: The potential error avoided which could affect the budget amount entrusted to the EIT, if significant (legal) errors would otherwise be detected.</p>

⁽⁹⁴⁾ DECISION (EU) 2021/820 of the European Parliament and of the Council on the Strategic Innovation Agenda of the European Institute of Innovation and Technology (EIT) 2021-2027: Boosting the Innovation Talent and Capacity of Europe and repealing Decision No 1312/2013/EU.

⁽⁹⁵⁾ REGULATION (EU) 2021/819 of the European Parliament and of the Council on the European Institute of Innovation and Technology (recast).

decentralised EU funds (via the EIT).			<p>Efficiency: Timely conclusion of process.</p> <p>Economy: Estimation of cost of staff involved in the preparation, negotiation and adoption work.</p>
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EIT Stage 2 – Ex ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

Main control objectives: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously while respecting all 5 ICOs.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The financial and control framework deployed by the EIT is not fully mature to guarantee achieving all 5 ICOs (1. legality and regularity, 2. sound financial management, 3. true and fair view reporting, 4. safeguarding assets and information, 5. anti-fraud strategy).	<p>DG EAC has a full and transparent overview of the EIT’s control framework and is consulted on changes both bilaterally in its role as parent DG and via its attendance in the Governing Board (GB) meetings, Executive Committee and the Audit Committee of the EIT. DG EAC also ensures close cooperation with the Common Implementation Centre on issues of legality.</p> <p>The European Court of Auditors gives its opinion on the true and fair view of the accounts including the assets recorded in the balance sheet.</p> <p>The EIT’s anti-fraud strategy is agreed by the GB in line with Commission best practice.</p>	<p>Coverage/frequency: 100%</p> <p>Depth: In accordance with ECA’s auditing standards.</p>	<p>Effectiveness: Positive performance of stakeholders achieved.</p> <p>Benefits: Avoiding the potential error in the (average annual) total budget.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders).</p> <p>Economy (costs): Estimation of cost of staff involved and any additional procurement costs.</p>

EIT Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

Main control objectives: Ensuring that the Commission is fully and timely informed of any relevant management issues encountered by the entrusted entity, in order to possibly mitigate any potential financial and/or reputational impacts (legality & regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy).

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Due to weak modalities of cooperation, supervision and reporting, the Commission is not (promptly) informed of relevant management issues encountered by the EIT, and/or does not (promptly) react upon notified issues by mitigating them or by making a critical observation and recommendation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>The EIT must comply with extensive planning and reporting obligations to enable good governance by the GB.</p> <p>As parent DG, EIT informs DG EAC on an ongoing basis of issues as they arise and accompanies discussion on major issues pertaining to the EIT’s role in the Horizon Europe programme.</p> <p>DG EAC acts as an observer on the Audit Committee where key issues are brought to light and relevant action taken.</p> <p>DG EAC or the EIT can refer cases to OLAF and EPPO in line with its anti-fraud strategy.</p>	<p>Coverage: 100%</p> <p>Frequency: continuously</p> <p>In case of operational and/or financial issues, measures are being reinforced as issues arise.</p> <p>The depth is dependent on the nature of the issue.</p>	<p>Effectiveness: Conclusions reached in annual reports are confirmed by monitoring visits, audits and other supervisory activities, if required</p> <p>Benefits: Assurance on the budget amount entrusted to the EIT (as confirmed by the ECA).</p> <p>Efficiency: Timeliness of delivery of single planning document, of the consolidated annual activity report, strategic plan, etc.</p> <p>Economy (costs): Estimation of cost of staff involved in the actual monitoring as well as the costs of EIT itself.</p>

EIT Stage 4 – Commission contribution: payment or suspension/interruption.

EIT Main control objectives: Ensuring that the Commission fully assesses the management situation at the entrusted entity, before either paying out the (next) contribution for the operational and/or operating budget of the entity or deciding to suspend/interrupt the (next) contribution (legality & regularity, sound financial management, anti-fraud strategy).

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The Commission pays out the (next) contribution to the EIT, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>Operational Verification (OV) and Financial Verification (FV), ‘in-depth’ as required.</p> <p>Hierarchical validation of contribution payment of operating costs of EIT and its managed appropriations.</p> <p>If appropriate/ needed: suspension or interruption of payments is possible.</p>	<p>Coverage: 100% of the contribution payments.</p> <p>Frequency: Usually annually</p> <p>The depth is based on the entire planning and reporting cycle of EIT.</p>	<p>Effectiveness: Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p>

			<p>Efficiency: Timeliness of information and action when issues are noted.</p> <p>Economy (costs): Estimation of cost of staff involved in the (in-depth) OV and FV of the contribution payments/recoveries to/from the EIT.</p>
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EIT Stage 5 – Audit and evaluation, Discharge for statutory agencies

EIT Main control objectives: Ensuring that assurance building information on the entrusted entity’s activities is being provided through independent sources as well, which may confirm or contradict the management reporting received from the entrusted entity itself (on the 5 ICOs).

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The Commission has not sufficient information from independent sources on the EIT’s management achievements, which prevents conclusions being correctly drawn on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>The EIT regulation, the EIT Financial Regulation along with the Framework Financial Regulation, Memorandum of Understanding, specifying the control, accounting, audit, supervision and monitoring requirements.</p> <p>IAS annual audits, if available.</p> <p>Assessment by the European Court of Auditors (opinion plus any points of emphasis) on the Management Declarations (including yearly reports).</p> <p>Ex ante certificates on financial statements contracted by the EIT.</p> <p>Assessment of ex post audit reports provided by external auditors.</p> <p>Own monitoring visits of EIT, if required.</p> <p>Referral to OLAF and EPPO.</p>	<p>Coverage: sample as needed (random for financial audits, value-targeted, risk-based where appropriate).</p> <p>Frequency: Multiannual planning for financial audits; no pre-determined frequency for supervisory visits.</p> <p>The depth for financial audits is in line with International Auditing Standards to achieve the appropriate confidence level in a statistical manner.</p>	<p>Effectiveness: Assurance being provided via EIT Management Declarations, audit opinions of ECA and certifying auditors and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> <p>Economy (costs): Estimation of cost of staff involved in the coordination and execution of monitoring visits. Cost of the appointment of audit firms for the outsourced financial audits.</p>

DG EAC made also payments related to:

“Other” which encompasses the remaining payments made by Direct management managed by DG EAC, Creative Europe, MSCA Horizon Europe and Pilot Projects and Preparatory Actions. As shown in Annex 9 Table X, its risk has been assessed as low (1%). This segment also includes administrative expenses mainly related to external staff, missions and expert groups, which are reported by the service responsible for the commitment, although the payments are executed by another service, notably the PMO ⁽⁹⁶⁾. The executing service implements the

⁽⁹⁶⁾ Type III co-delegation for which these expenses were reported by the service executing the payments until 2024.

necessary technical-level controls and submits a declaration to DG EAC on the compliance of these payments with the principle of sound financial management, as well as their legality and regularity. These expenses are considered to present a low level of risk and are therefore subject to a flat rate of 0.5%, as corroborated by the control results of the executing service(s). More information on the implemented controls can be found in the PMO annual activity report. However, considering the minimal amount of these expenses, the limited incidence, and the straightforward nature, they will nonetheless adhere to applying the segment's error level of 1%. Further detailed explanation is also provided in Annex 7.

The **“Contribution to European Education and Culture Executive Agency (EACEA)”** is used for the annual contribution of DG EAC to the operating budget of EACEA. As shown in Annex 9 Table X, its risk has been assessed as low (0%). Further detailed explanation is also provided in Annex 7.

Usually, DG EAC is also doing payments related to **“EDF”** (European Development Fund). In 2025, no EDF budget was committed due to the phaseout of the instrument and its integration in NDICI. Likewise, no payments and pre-financing for EDF occurred for 2025. An insignificant amount of pre-financing was cleared in 2025. As shown in Annex 9 Table X, its risk has been assessed as low (2%). Further detailed explanation is also provided in Annex 7.

DG EAC manages **non-expenditure items (NEI)**, specifically **intangible assets**. These concern the capitalization of IT projects from previous years (before 2025) and are being depreciated according to accounting rules. The key indicator used to measure the control effectiveness is the accurate certification of their depreciation and the absence of impairment. Usual financial controls are applied as per all financial transactions.

Annex 7: SPECIFIC ANNEXES RELATED TO "FINANCIAL MANAGEMENT"

1. Key sources relied on in the assurance methodology

The reports used are mentioned in the Annex 7.1 below. These reports result from a **systematic analysis of the evidence** available. This approach provides sufficient guarantees as to the completeness and reliability of the information reported and results in a complete coverage of the budget delegated to the Director-General of DG EAC.

Because of the nature of the targeted final beneficiaries, and participants who are mostly individuals, the implementation of the DG EAC programmes requires a specific combination of accurate implementation with user friendliness and simplicity.

The **management and control systems** have been designed taking into account the **inherent characteristics of DG EAC programmes**, including the need for large scale externalisation. In order to counter the potential risks, DG EAC has strengthened the management and control structures of the programmes by the introduction of an integrated control framework, where DG EAC controls build upon controls performed by DG EAC partners in the implementation of the programmes.

In terms of **governance within DG EAC**, the Director-General retains overall responsibility for the management and actions of the DG; key decisions are taken after consulting the Senior Management Board (SMB), composed of the Director-General, the Deputy Director-General and the Directors of DG EAC, with the EACEA Director also in attendance. As the main senior management discussion body, it ensures coherence and promotes a collegial approach. The SMB is supported in the decision making on SPP (Strategic planning and programming) budget, finance, assurance, internal control, supervision, IT and HR matters by a Directors Steering Committee (DSC), composed of the Directors of DG EAC, with the participation of the Director of EACEA, and chaired by the Director for Performance Management, Supervision and Resources. Key management indicators are reported to senior management in a consolidated manner in a monthly Dashboard. This enables management to monitor where the achievement of management objectives is at risk.

The majority of DG EAC's budget is implemented in indirect management by National Agencies and the EIT. In addition, most of the funds under the Commission's direct management in the EAC policy areas are delegated directly by the Commission to the Executive Agencies.

The DG has a **partially decentralised financial circuit with counterweight**, including in relation to the management costs of the National Agencies. Financial initiation and verification tasks have been centralised in a single financial cell in order to concentrate financial expertise and to benefit from economies of scale.

The assurance methodology retains the approach of the previous AAR, and the results obtained are consistent with those achieved in prior years.

2. Effectiveness: control results and benefits

The objectives, indicators and assessments in this section cover all significant expenditure and revenue, financial instruments or other significant non-expenditure items ⁽⁹⁷⁾, and the overall conclusion (table below) demonstrates the completeness of the coverage by presenting the available main indicators per distinct control system.

Control objective	Result
Control effectiveness as regards legality and regularity	Controls are effective as regards legality and regularity; supervisory controls are effective as regards entrusted bodies; Multiannual residual error rate for the implementation through NAs of 1% or less for the 2021-27 Erasmus+ and European Solidarity Corps (ESC) programmes;
Other control objectives: A. safeguarding of assets and information, reliability of reporting	Entrusted funds appropriately safeguarded; Accounting and reporting is reliable; Budget execution in line with targets and close to 100%. NA management: Commitment and payment credits execution of 100%.
B. Fraud prevention and detection	Suspected irregularities or fraud and ongoing investigations of OLAF or the EPPO had no impact on the assurance over the reporting period.
Efficiency and Cost-effectiveness (see details below)	DG EAC's total estimated cost of controls at Commission level is 1,34%. For the Erasmus+ and ESC Relevant Control System, the cost of control is 1.44% (incl. all other direct management and management of EACEA). For the EIT Relevant Control System, the cost of control is 0.36%. When considering the additional costs of control incurred at the level of National Agencies responsible for implementing Erasmus+ and ESC, the overall cost of control is estimated to be 7.46%.

Regarding the **legality and regularity** of the underlying transactions, the **key control objective** is to ensure that the multiannual ⁽⁹⁸⁾ residual error rate does not exceed 2% in any management mode ⁽⁹⁹⁾.

In order to protect the financial interests of the Union, DG EAC has also set up a **robust and proportionate legal framework throughout the expenditure cycle**, including the prevention, detection and investigation of irregularities, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, penalties.

2.1. RCS 1 Erasmus+ and ESC indirect

DG EAC's main spending activity is the implementation of the Erasmus+ programme 2021-2027 and the European Solidarity Corps 2021-2027 as well as the legacy of the previous MFF, through the National Agencies (indirect management). Appropriations managed account for

⁽⁹⁷⁾ These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in)tangible or financial assets, inventories, accounts receivable, treasury) and liabilities (e.g. guarantees offered, sickness and pensions schemes). These are covered in the AAR Annex 3.

⁽⁹⁸⁾ DG EAC assesses legality and regularity over each financial perspective.

⁽⁹⁹⁾ The residual risk of error is estimated by the residual error rate obtained from an examination of a representative sample of transactions less any corrections made resulting from the supervisory and control systems in place. DG Education, Culture, Youth and Sports aims to recover amounts due as a result of ex-post audits within 12 months from the completion of the audit, although these amounts are not normally material in the context of the budget as a whole.

91,22% of executed payments in 2025 ⁽¹⁰⁰⁾. Contribution to National Agencies (NA) management costs by the Commission totalled EUR 181.9 million in 2025.

2.1.1. Governance

Because of the multiannual character of the projects and programmes, the underlying transactions treated by each control stage and reflected in the multiannual residual error rates cover the entire period of the Erasmus+ programme 2021-27 programmes. The supervisory and control framework and annual declarations pertain to these programmes.

Under Erasmus+ and European Solidarity Corps, DG EAC operates an **integrated control system for management through National Agencies (NAs)**, under the supervision of the National Authorities (NAUs) of the participating countries as well as Independent Audit Bodies (IABs) ⁽¹⁰¹⁾.

The primary level of controls on beneficiaries is executed by the National Agencies, who also carry out more in-depth ex post and on-the-spot controls. The secondary level of controls is carried out by Independent Audit Bodies (IABs) as well as National Authorities (NAUs). Independent Audit Bodies provide an opinion on the control systems of the NAs.

On top of this, DG EAC's supervisory controls aim (to review the national control systems (primary and secondary controls). In addition, DG EAC received ex ante formal assurance from the National Authorities on the proper functioning of the control system of the National Agencies as part of the designation process.

The structures put in place to enable reporting under the Erasmus+ legal base are covered in Annex 6.

2.1.2. Building blocks

All individual management opinions for National Agencies are summarised yearly in overall management opinions by programme ⁽¹⁰²⁾. The information was deemed reliable after additional information and clarifications were obtained in the context of the annual reports by National Authorities, received in the last quarter of the year.

The 2024 **NA Management Declarations and NA reports** confirmed in 2025 a **satisfactory level of quality and relevance**. 100% of all NA Declarations and Reports were received by 10 April 2025.

44 out of 56 NAs (78%) had submitted their yearly report by the legal deadline of 15 February 2025, which is an improvement compared to the one of last year (55%).

In line with last year, **Independent Audit Opinions** have generally been **adequate** to support the assurance given, using the template provided by the Commission for the audit opinion, with no exceptions. DG EAC's supervision focused on ensuring transparent information was given, especially on so-called 'pillar assessment' issues and the nature of the work carried out.

⁽¹⁰⁰⁾ Direct management payments represent below 2% of the total payments. Therefore, the Erasmus+ and European Solidarity Corps payments contain indirect and direct management payments including the contribution payments to the running costs of EACEA. A separate calculation would insignificantly change the final result.

⁽¹⁰¹⁾ In line with the structure of indirect management in the Financial Regulation additional assurance is provided by an audit body functionally independent from the entrusted entity.

⁽¹⁰²⁾ The IT tool National Agency Module (NAM) facilitates follow-up all recommendations from the Management declarations and audit opinions.

As regards supervisory controls, DG EAC has conducted a number of **targeted ex post** audits and **supervisory visits** ⁽¹⁰³⁾.

As a result of the above, DG EAC considers it has reasonable assurance on the implementation of the programmes by the NAs. The management information reported by the NAUs and NAs for the year 2024, which was received in 2025, is sufficient to draw reasonable assurance conclusions, with some exceptions (see below).

2.1.3. Key control results for assurance on National Agencies

The key supervision and control results for assurance on a multiannual basis are:

- The primary controls by National Agencies,
- Secondary controls by NAs and IAB (for Erasmus+ and European Solidarity Corps),
- 'ADEC' (Action DECentralisée) audits: in 2025, there were external ex post audits of six direct management grants of six different beneficiaries, and of 60 indirect management grants of 12 different third country beneficiaries in the field of youth,
- Supervisory visits carried out by DG EAC.

(1) Primary and secondary control results

Due to the reporting cycle of NAs, the error which can be reported in a given year's AAR is composed of data drawn from reports received during the reference year which cover control results relating to the year before. Therefore, for the AAR 2025, **control results obtained in 2021–2027 programmes and reported up to 2025 are used to calculate the error rate.**

Data on primary checks are reported by NAs within DG EAC's central system Project Management Module (PMM). The preliminary error rate for this programme is calculated based on representative sample checks (selected by DG EAC) and from 263 closed checks an error rate of 0.67% was reported. 165 items per call year are selected as part of this representative sample but can only be notified to the NAs and checked once the projects are closed. In parallel, DG EAC keeps close track of the risk and coverage-based checks carried out by the NAs (6 152 closed checks of various kinds), where the error rate is in line with the previous programme, but not statistically representative.

DG EAC performs a yearly data quality review of the primary checks, to ensure NAs properly review and encode the checks in the context of their Yearly Management Declarations. The errors recorded indicate that **the inherent control risks for Erasmus+ are low**, resulting in a corresponding overall low error rate in the context of the extensive use of lump sums, flat rates, and scales of unit costs.

(2) Supervisory control results (review of annual reporting and supervisory visits)

As regards the **supervisory review** of the submissions made to DG EAC by the NAs and NAUs, the indicator set on the number of NAUs/NAs with at least one outstanding **critical or very important recommendation** showed overall comparable results regarding the previous reporting (end 2024).

Compared to the situation of end 2024, at the end of 2025 the number of NAUs/NAs with at least one very important or critical observation has remained stable. The key control areas

⁽¹⁰³⁾ In 2025, 9 supervisory visits were carried out both at National Authority and National Agency level.

affected were mainly respect of deadlines, management of grant agreements, checks of grant beneficiaries and monitoring and supervision activities by National Authorities.

An opinion of reasonable assurance could not be given in 2025 for the Agencies in North Macedonia (partial assurance representing 0.04% of multiannual entrusted amounts) and to the Youth agency of Germany (partial assurance representing 0.64% of multiannual entrusted amounts). The Commission in cooperation with the NAUs ensure continued **reinforced monitoring on these Agencies** to ensure appropriate measures are taken to achieve reasonable assurance.

All 52 remaining agencies are considered to have given reasonable assurance. **DG EAC's methodology for defining the materiality criteria** ⁽¹⁰⁴⁾, foresees the application of the following error rates for the different groups of NAs, which were identified based on the reporting by Authorising Officers by sub-delegation on the use of resources ⁽¹⁰⁵⁾.

Management costs of the National Agencies have been reviewed by the IABs and no issues of legality and regularity were detected.

Assurance level	Number of NAs/NAU concerned	%Error attributed by methodology
NAs/NAUs with no assurance:	0	20%
NAs/NAUs with partial assurance:	2	5%
NAs/NAUs with reasonable assurance: combined multiannual residual error rate detected in financial audits and primary controls by NAs	52	0.67% primary controls by NAs ⁽¹⁰⁶⁾
Overall result	54	0.830%

For the 2021-2027 programmes, in the overall result of 0.830% the contribution to the residual error of NAs with partial or no assurance is 0.160%.

(3) Ex post externalised audits

Until 2024, DG EAC carried out annual ex post external financial audits of National Agencies, called ADEC audits (Action DECentralisée). The objective of these financial audits was to obtain an assessment of the correctness of the annual report submitted by the targeted agencies, of the legality and regularity of financial transactions, of the compliance with the rules and requirements of the actions carried out and of the appropriate use of the funds.

Given that each National Agency is audited by an Independent Audit Body, **ADEC audits were suspended in 2024** with the approval of the Directors Steering Committee **enabling the audit budget to be used to visit beneficiaries who would otherwise not be checked.**

⁽¹⁰⁴⁾ See Annex 5 on materiality criteria.

⁽¹⁰⁵⁾ For the multiannual approach, NAs that were considered lacking reasonable assurance in the past are only included in the calculation of this year's error rate if the observed past weaknesses have not been corrected yet.

⁽¹⁰⁶⁾ Control results stemming from IT tool Project Management Module (PMM).

Following this decision **two contracts have been launched in 2024 and finalised in 2025** ⁽¹⁰⁷⁾:

- A specific contract for audits of 6 coordinators of projects managed by DG EAC and
- A specific contract for audits of the participation of twelve 3rd country beneficiaries in Erasmus+ projects managed by the National Agencies.

In the case of the directly managed contracts, for five of the six projects, the auditors concluded that the error rate was between 0 and 1.07%. For the sixth project, nearly all the costs were considered ineligible, and the case is being examined by the AOSD in order to establish the final recovery.

For contracts managed by the National Agencies, the auditors consider the findings “to be isolated in nature, not only at the level of the individual Partner Organisation themselves but also in terms of a particular country or region or of a particular project type.” The positive outcome can be attributed to both the limited number and the nature of the findings.

A further contract was awarded in 2025 (expected to begin work in January 2026), that encompasses the external audit of two direct management grants, and of 30 indirect management grants of 10 different supporting organisations.

Management's factual conclusion on the control results:

- **The aggregate error rate for the implementation through NAs is estimated to be 0.67%.** As a prudent approach, DG EAC uses 1% as detected error rate in the Table in Annex 9.
- As this is below the 2% threshold, there is **no need to make a reservation for this management mode.**

2.1.4. Benefits of control (NAs)

Quantified benefits include: errors detected ex ante, cost claimed but not accepted, financial corrections and recoveries made based on outcome of ex post controls, Court cases (with damages claims) won. Examples of unquantified benefits are reduced risk of fraud, deterrent effect of controls, prevention of conflict of interests, favourable auditor’s opinion on reporting/accounting, unqualified discharge and avoiding reputational damage.

As regards benefits of controls, at present, a **quantitative estimation of the total volume of errors detected and prevented** is available, and is estimated to be as follows for each year of Delegation or the NAs:

Final report on checks submitted by NA		
checks (ex ante) to 2025		
Delegation/contribution Agreement Year	Rate	Number of checks = population
2014	-0,37%	19.711
2015	-0,47%	21.281

⁽¹⁰⁷⁾ The total amount audited amounted to EUR 2.3 million.

2016	-0,45%	22.810
2017	-0,45%	25.015
2018	-0,46%	28.453
2019	-0,65%	32.057
2020	-0,54%	33.628
2021	-1,24%	20.069
2022	-1,15%	26.491
2023	-2,61%	28.505
2024	8,08% ⁽¹⁰⁸⁾	12.334

A total of EUR 87.7 million were corrected via NA **ex ante controls** carried out in the period 2014-2025, corresponding to a yearly average of 0,60%.

Further quantifiable benefits could be estimated using the hypothetical “no control” scenario, which would involve estimating the error which would result if all controls were taken away. A very prudent estimation, based on published research, is that an error rate in excess of 15% would be the minimum if the Commission or its intermediaries performed no controls at any stage. This in a general way shows that the control framework in place does not cost more than it “saves” in total.

Quantifiable benefits alone do not present the true situation with regard to the cost-effectiveness of controls. **Non-quantifiable benefits** resulting from deterrent effects of controls, the implementation of a sound management and control system, the positive reputational effect in the context of a substantial increase in the budget granted to DG EAC with the 2021-2027 multiannual Financial Framework, have to be considered to reach an informed conclusion as to the relative cost-effectiveness of the controls. Lastly, DG EAC makes extensive use of the management information provided by its systems to demonstrate the outputs of its programmes with respect to the different target groups, which is a highly important intangible benefit for the feedback to policy and adjustments to the programmes.

Regarding the possibility foreseen in Financial Regulation art 74.5 to **differentiate the frequency and/or the intensity of the DG's controls** in view of the different risk-profiles among its current and future transactions: the current control framework is based on a single audit approach. The controls of entrusted bodies incorporate appropriate adaptation in proportion to the associated risks while enabling an overall representative assessment of assurance on an annual basis.

The assurance framework for the 2021-2027 programmes is based on several kinds of checks:

- Coverage-based checks of the top 15% of beneficiaries who are receiving 70-75% of the budget, to be achieved by the end of the programme;
- Random checks, selected by the Commission to achieve a representative sample in order to measure the error rate to ensure it confirms the rate found in the 2014-2020 programme;
- Risk-based checks selected by the NAs;
- Risk-based checks suggested by the Commission to the NAs based on data analysis by DG EAC.

⁽¹⁰⁸⁾ The high percentage for call year 2024 is due to the small population.

2.1.5. European Investment Fund (EIF)

The Student Loan Guarantee Fund is part of the legacy related to the 2014-20 programme, and is no longer active.

2.1.5.1. Governance

At the end of 2014, DG EAC signed the **Delegation Act with the European Investment Fund (EIF)** as foreseen in the Erasmus+ legal base, for the implementation of the Student Loan Guarantee Fund. The scheme became operational in June 2015 and is implemented by EIF through guarantee agreements with financial intermediaries. The EU risk is limited to 16% of the total loan amount, with a cap at 90% for an individual loan and at 18% of the total portfolio volume.

The supervision framework with respect to the EIF is governed by a **Financial Administrative Framework Agreement** common to all instruments and a Delegation Agreement based on a template provided by central services which DG EAC has applied with no major derogations. **EIF's internal control framework is supplemented by a number of 'Agreed Upon Procedures'** (checks carried out by an external auditor).

2.1.5.2. Building blocks

The reporting assurance is reinforced under the indirect management mode with an annual declaration of assurance, including on the results of monitoring and control of Financial Intermediaries, and an Independent Audit Opinion. DG EAC has agreed modalities for the reporting of the independent audit body using agreed-upon-procedures. Asset management is outlined in the main AAR.

2.1.5.3. Control, supervisory and audit results

The agreed-upon-procedures report was provided by the EIF's external auditor in accordance with the Delegation Agreement on 15 March 2026. No issues were noted as a result of the procedures carried out. In 2021 the instrument has been wound up and is in legacy mode. No significant issues were identified during 2025.

Due to the low financial exposure (the programme is now closed), **DG EAC does not consider there is any significant assurance risk for EIF** relating to its legacy management. In order to cover outstanding guarantees concerning defaults on individual student loans incurred by 8 Financial Intermediaries, EIF manages around EUR 2.5 million in cash assets on a Fiduciary Account for the Student Loan Guarantee Fund.

2.2. RCS 2 EIT (European Institute of Innovation and Technology)

The executed payments made by DG EAC to the EIT in 2025 represent 8.78% the total EAC payments, or EUR 425.99 million, of which EUR 11.73 million is the operating budget of the EIT itself.

2.2.1. Governance

The **Governing Board of the EIT** is entrusted with the role of strategic leadership and the overall direction of the operational activities implemented by the EIT Headquarters. It is independent and autonomous in its decision-making and is responsible for the selection, evaluation and support of the Knowledge and Innovation Communities (KICs). The Executive Committee supports the activities of the Governing Board (GB) by overseeing the implementation of its strategic decisions. It consists of the EIT Governing Board Chairperson and three appointed Governing Board Members.

In accordance with the EIT Regulation, the European Commission has appointed an **observer from DG EAC** to take part in the meetings of the **Governing Board** and of the Executive Committee.

DG EAC as partner DG **supervises EIT's operational and administrative activities**, as defined in the relevant regulations and via the Memoranda of Understanding, which was signed in 2022.

2.2.2. Building Blocks

The EIT is responsible for the **primary and secondary controls on KICs activity**. The EIT's primary controls consist of performance assessment and administrative controls which are augmented by audit certification on the major items of expenditure in accordance with the former Horizon 2020 and the current Horizon Europe methodology. Ex post audits after payment are performed on a representative and risk basis.

In addition to these building blocks, the EIT maintained until 2022 an **in-house internal audit capability** (IAC) to provide recommendations to improve sound financial management. This capability has been transferred to an Internal Control Coordinator with a modified mandate, following consultation of the EIT Audit Committee. In its role as Observer to the Audit Committee, DG EAC has advised against the transfer of the IAC function until the closure of all critical, very important and important open audit recommendations, however the Audit Committee has endorsed the process.

External to the EIT, the IAS is its internal auditor as defined in the framework financial regulation. The European Court of Auditors is the external auditor in the context of the EIT's annual discharge, covering the entire budget of operational and administrative appropriations, and also provides recommendations via special reports. These are therefore valuable inputs for DG EAC in evaluating the performance of the EIT.

2.2.3. Control, supervisory and audit results

As with Executive Agencies, DG EAC does not carry out direct audits or controls on the EIT or the KICs but is able to carry out supervisory and monitoring visits in the context of its revised Memorandum of Understanding.

EIT's ex post audits for the financial year 2024 are reported as ongoing ⁽¹⁰⁹⁾ in the 2024 CAAR, as the 2024 ECA Report on EU Agencies was only adopted in September 2025. However, **based on the observations included in the 2024 ECA Report, the control results of the EIT's ex post audit following the verification of the 2024 grants showed an estimated error rate of 0.8%, being below the 2% error rate. ⁽¹¹⁰⁾. A reservation was made by the EIT Director in the 2024 CAAR concerning three irregularities occurred at the level of the Knowledge and Innovation Communities**, under further investigation by OLAF. As a result, some of the payments made by the EIT on grant agreements 2020-2023 are being recovered due to non-compliance with EU rules based on the irregularities detected.

⁽¹⁰⁹⁾ EIT 2024 CAAR – p. 75.

⁽¹¹⁰⁾ ECA Report on EU Agencies for the financial year 2024 – p. 87.

The Declaration of Assurance given by the European Court of Auditors in its Annual report on EU agencies for the financial year 2024 ⁽¹¹¹⁾ indicates that the EIT's accounts were true and fair and that the underlying transactions were legal and regular.

DG EAC has taken a conservative approach to reflecting this situation in the amount at risk, using the maximum 2% error rate which is also consistent with overall reasonable assurance on the EIT subsidy, which is the medium-term trend of previous years. DG EAC does not make a reservation due to the fact that the EIT Director has made one in the EIT Consolidated Annual Activity Report, as EIT is appropriately following up the corrective actions as AOSD.

2.2.4. Benefits of control (EIT)

As reported in its annual activity report, the EIT performs the technical and financial assessment of all final reports to assess the adequacy of the implementation of Business Plans and to establish the final balances due. In line with its EIT's Grant Assurance Strategy, in terms of cost eligibility the EIT relies mostly on Certificates on Financial Statements (CFS) issued by independent auditors. As the ECA audit for the financial year 2024 was not yet concluded when the EIT CAAR 2024 was adopted, the latest information presented in the 2024 CAAR concern the 2022 financial year: ineligible costs identified and corrected at the ex ante stages during the verification of the 2022 grants are estimated to be 3.3% of the amounts claimed by KICS. However, the results of the ECA audit included in the ECA Report on EU Agencies for the financial year 2024 concluded that the EIT grant payments were affected by an estimated error rate of 0.8%.

DG EAC considers that its supervision responsibilities were fulfilled, while taking due note of the assessment by the ECA, and that it has assurance for 2025 for the EIT, based on the fact that the item identified by the ECA appears to have been a one-off.

2.3. Other

2.3.1 Direct management

2.3.1.1 Governance

DG EAC has a **small remaining amount of direct expenditure** (<2% of executed payments during 2025) which is managed directly via centralised financial circuits.

2.3.1.2. Building blocks

As mentioned above, **financial initiation and verification tasks have been centralised** in a single financial sector in order to concentrate financial expertise and to benefit from economies of scale. In general, **ex post audits** of actions implemented by direct management by the DG are carried out by an external audit firm and based on a random and risk selection methods across all such transactions of the DG, which provides a sound and conservative basis for applying the results of the controls to the full sub-population. In addition to ex post grant audits, **additional ex post controls** are carried out for (immaterial) additional categories of transactions such as expenditure under procurement contracts and corporate services.

2.3.1.3. Control results

⁽¹¹¹⁾ Annual report on EU agencies for the financial year 2024. – p. 85.

Authorising Officers by sub-delegation have reported no issues that would put into doubt the assurance on this management mode, and previous accounting controls indicate the regularity and legality of transactions introduced in ABAC are reliable.

The multiannual residual error rate **for DG EAC's direct management by the DG is 1% over 2021-2027**, which is below the 2% threshold. For the reasons above, it is considered that **DG EAC has reasonable assurance on direct management for 2025. A number of recoveries were carried out as a result of risk based financial audits, but this does not affect the error rate.**

2.3.2 Research Executive Agency (REA)

2.3.2.1 Governance

DG EAC is **one of the parent Directorates-General** of the **Research Executive Agency (REA)**, which is responsible for implementing a major part of the Marie Skłodowska Curie Actions (MSCA), DG Research and Innovation being the lead parent DG for REA. The Authorising Officer of REA receives delegation directly from the Commission.

2.3.2.2 Control and supervisory and audit results

The payments implemented by REA for MSCA amounted to EUR 1 074.8 million in 2025.

No issues are noted regarding DG EAC's contribution to REA's operating costs, which has received a consistently positive opinion from the European Court of Auditors.

A contribution to the operating costs of REA is paid by DG RTD on behalf of DG EAC, as the lead parent DG. In its AAR 2025, REA has not made a reservation regarding the MSCA part of the Horizon Europe Programme supervised by DG EAC, based on specific audits for this low-risk segment. Audited MSCA participations have an actual **local representative residual error rate of 0.34 %**.

Based on the regular reporting and monitoring activities carried out during the period, supervision of REA appears effective for the elements relevant to DG EAC. No reservation is required given that there is no weakness in terms of EAC's supervision responsibilities.

No reservation is required on MSCA for 2025. As regards DG EAC's specific participation, **REA's 2025 Annual Activity Report** showed **no reservation on MSCA**. This is due to the favourable design of the grant scheme, with greater use of flat rates and unit costs making errors less likely.

2.4. EDF

Usually, an insignificantly small proportion of payments is done to the **European Development Fund (EDF)**. No EDF budget was committed in 2025 due to the phaseout of the instrument and its integration in NDICI. Likewise, no payments and pre-financing for EDF occurred for 2025. An insignificant amount of EUR 45 270 of pre-financing was cleared in 2025. As shown in Annex 9 Table X, its risk has been assessed as low (2%). The EDF has a risk at closure of EUR 905.40.

2.5. European Education and Culture Executive Agency (EACEA)

2.5.1. Governance

DG EAC is the main parent DG of EACEA and has entrusted the Agency with the management of parts of Erasmus+, European Solidarity Corps, Creative Europe, Intra-Africa Academic Mobility Scheme, as well as of several Pilot Projects and Preparatory Actions in the areas of education, youth, sport, culture. DG EAC chairs the Steering Committee of the agency where six other DGs are represented and has a supervision role over the agency. The Authorising Officer of EACEA receives delegation directly from the Commission.

This supervisory role is defined in several legal documents and guidance (the Commission Delegation Act to EACEA, the Memorandum of Understanding between the DGs and the agency, the Commission Guidelines on Executive Agencies, etc.). In addition, all the executive agencies participate in horizontal governance processes, such as the peer review of critical risks.

The parent DGs' supervision of the work of the Executive Agencies shall not blur the respective responsibilities and, in particular, it shall not result in duplication or overlap with the tasks of the agency ⁽¹¹²⁾.

2.5.2. Control, supervisory and audit results

In 2025 DG EACEA implemented a total amount of payments of EUR 887.9 million for DG EAC. **The operating subsidy paid by EAC as parent DG was EUR 75.35 million** (including contributions from other DGs managed by DG EAC such as CERV from DG JUST and EDF co-delegated to DG EAC): the EACEA has justified its use, and any unused appropriations have been recovered by the parent Directorate-General. **On the budget lines for the EACEA subsidy, no specific difficulties were encountered, and no weaknesses are to be reported.** Key indicators of EACEA have either met or surpassed target over the last four years.

The audit on the Preparedness of the management and control systems for new MFF programmes (Erasmus+, CREA, ESC): resulted in one important recommendation, closed by the IAS in July 2025.

For the audit on Expert management, the IAS concluded that the internal control system that EACEA has put in place for the expert evaluator management process (selection, contracting and payment) is adequately designed and effectively implemented, in compliance with the applicable rules. The audit resulted in 3 important recommendations, closed by the IAS in December 2025.

The audit on protection of personal data resulted in 5 actions, with 4 already closed by end 2023 and the last one (Controllershship of the Funding and Tenders Portal – EACEA), recently implemented end November 2025 and reported as ready for IAS review.

The Director of EACEA has accordingly made no reservation in EACEA's AAR 2025. DG EAC will continue to closely follow up the developments in the Agency in its supervisory role.

The evaluation on the functioning of the European Education and Culture Executive Agency (EACEA) carried out in 2025 estimated the savings resulting from the delegation of tasks to the EACEA at EUR 104 million over the period 2021-2024. These savings are 6% higher than initially estimated by the Commission.

⁽¹¹²⁾ Decision C(2022)9328 of 15 December 2022 establishing guidelines for the establishment and operation of executive agencies financed from the EU budget and other sources.

Overall, DG EAC considers that its supervision of the Executive Agency, whose Authorising Officer receives delegation directly from the Commission, has been effective and sufficient in 2025.

All the reports foreseen in the Memorandum of understanding between EACEA and its parent DGs were provided, and enabled DG EAC to closely monitor the implementation of all programmes and PPPAs delegated to the Agency. Therefore, no reservation is required by the parent DGs.

3. Efficiency indicators

3.1. Assessment of the control efficiency: Erasmus+ and ESC indirect

Once the costs and benefits of controls have been assessed, the question is whether the **optimal relationship exists between the resources used and the outputs** (or results) produced. In addition to the resources used, pertinent efficiency indicators include:

The workload in volume and value, i.e. the number of transactions (contracts, grants, payments etc.):

National Agencies deal with a high workload in volume which is generally of low value. This implies a generally higher cost of control, taking into account the need to be reactive to beneficiary needs.

The number of audits and their audited amounts, the size/fragmentation of the programme, any (dis)economies of scale:

To ensure economies of scale, systems checks are performed when justified by the volume in activity (so-called “top receivers”). Factors which result in diseconomies of scale include the diversity of sectors covered, and the need for there to be National Agencies in every programme country, regardless of country size. In some programme countries NAs are also split into different sectors (e.g. Youth and VET), despite the fact that DG EAC encourages single NAs to be formed where possible. The programme also involves many communication and policy-development aspects which require additional resources.

The workload in complexity, i.e. the level of (expensive) expertise required to verify the regularity (e.g., eligibility, conformity, etc.) of the transactions; any high-risk profile:

Due to the large number of applications and relatively low success rate, the volume of applications is initially assessed by experts who have to be guided, trained and managed by the National Agencies. The Commission has to provide extensive guidance and consultation to ensure a consistent approach is used across the programme countries.

The time required to complete the processes (i.e. "time-to-Indicators", number of processes completed within the legal deadlines):

On average, National Agencies meet the legal deadlines, but with some NAs there are ongoing issues with late payments, often for country specific reasons. ⁽¹¹³⁾

Call Year	Average Time to Award (days)	Average Time to Inform (days)	Average Time to Grant (days)

⁽¹¹³⁾ Data for both Erasmus+ programme and European Solidarity Corps (ESC) programme.

2014	124	27	88
2015	107	20	65
2016	109	17	67
2017	107	14	61
2018	111	12	63
2019	108	11	60
2020	117	13	77
From 2021, these indicators are calculated in total with reference to the submission deadline, so the numbers are not directly comparable:			
2021	123	165	202
2022	106	137	192
2023	106	142	189
2024	104	132	178
2025	109	131	181

3.2. Assessment of the control efficiency: EIT

Based on the information presented below, the ex ante (3.34%) corrective capacity of the EIT is proportional to its total costs of control (3.35%), which makes the control efficiency high. This is achieved by the systematic framework of externalisation achieved by the EIT. Further information on controls is detailed in EIT's annual activity report.

4. Cost of controls

Two significant segments and related Relevant Control Systems are defined in DG EAC: the indirect budget managed for Erasmus+ and the European Solidarity Corps by National Agencies and the budget entrusted to EIT. All other budget areas are less than 2% of total budget management and are related to different subsegments: EACEA, Direct management managed by DG EAC, Creative Europe, MSCA Horizon Europe and Pilot Projects and Preparatory Actions.

4.1. Cost estimates and sources: Erasmus+ and ESC

For the National Agencies (NAs), DG EAC discloses separately:

- i. the Commission's cost;
- ii. the estimated cost at Member States and/or Entrusted Entities level as well as the source of these figures and how they were calculated.

For Commission costs, DG EAC has quantified the full-time equivalents (FTEs) allocated to the relevant functions/activities using the best available data collection tool(s) at their disposal.

DG EAC has estimated the related cost by using the average FTE costs communicated each year by DG Budget. DG EAC also incurs control costs in the context of its external ex post audits each year.

For the Entrusted Entities level (indirect management, i.e. National Agencies): these costs are estimated based on the management fees paid to them by the Commission, even though it is acknowledged in the guidance that these contributions cover broader elements than

only control costs in the strict sense. The costs at Entrusted Entities' (NAs) level is obtained via the National Authority October reports.

The costs are as follows:

Total payments DG EAC (without EIT), EDF, EACEA incl			4,423,556,917.67
Management costs (at the level of the Commission):			
Commission (EAC) FTE	291	63,408,900.00	
Commission Audits		195,692.50	
Total Management costs (at the level of the Commission)		63,604,592.50	1.44%
Management costs (at the level of the NAs):			
NA Management Costs (management fees paid by the Commission to NAs)		181,991,360.00	
Costs of control NA paid by programme countries		84,424,535.54	
Total Management costs (at the level of the NAs):		266,415,895.54	6.02%
Global total costs		330,020,488.04	7.46%
Ex ante		5.74%	254,115,775.79
Ex post		1.72%	75,904,712.25

For comparison, the absolute value of costs in 2024 was EUR 314 704 571 therefore the year-on-year increase is 4.87%.

Overall, the revised global DG EAC cost of control for NAs including an estimate of entrusted entity costs for 2025 is 7.46% of the budget managed (see table below) and is a prudent and conservative estimate.

%	Amount (EUR)	Stage	Indicators (annual)	Description
7.46%	330 020 488	Overall indicator	Overall cost of control (EUR and %)	Total cost of controls of process out of total amounts managed during the year (payments made, revenues, assets, liabilities); amounts delegated or subject to a distinct discharge procedure are excluded from the total amounts managed
5.74%	254 115 775	All ex ante controls	Cost of ex ante controls (EUR and %)	Total estimated cost related to ex ante controls out of total amounts managed
1.72%	75 904 712	ex post	Cost of control ex post verifications and/or audits (EUR and %)	Total estimated cost related to ex post verifications and/or audits out of total verified and/or audited value

4.2. Cost estimates and sources: EIT

For EIT the cost calculation is more straightforward as it is monitored mainly by one unit and has a clearly distinguished administrative budget.

Total payments EIT			425,997,598.57
Management costs (at the level of the Commission):			
Commission (EAC) FTE	7	1,525,300.00	
Total Management costs (at the level of the Commission)		1,525,300.00	0.36%
Management costs (at the level of EIT):			
EIT management costs		11,728,424.83	
EIT Audit certificates		968,436.00	
EIT ex post audit		53,508.00	
Total Management costs (at the level of EIT)		12,750,368.83	2.99%
Global total costs		14,275,668.83	3.35%
Ex ante		3.34%	14,222,160.83
Ex post		0.01%	53,508.00

Overall, the revised global DG EAC cost of control for **EIT** including an estimate of entrusted entity costs for 2025 is 3.35% of the budget managed (see table above) and is a prudent and conservative estimate. The structures in place are considered to be cost-effective.

4.3. Cost effectiveness of controls

Based on the most relevant key indicators and control results, DG EAC has assessed the effectiveness, efficiency and economy of the control system and reached **a positive conclusion on the cost-effectiveness of controls**.

The applied control strategy is the best suited to fulfil the intended control objectives efficiently and at a reasonable cost. This control strategy ensures an adequate balance between low error rates, fast payments and low costs of controls, while taking into account that reducing controls will also reduce the costs and speed up processes but may increase the risk of error (and vice-versa).

Cost of controls are being limited by i) the elimination of redundancy in certified correct workflows where necessary; ii) the use of electronic workflows (instead of paper workflows) iii) delegating low risk transactions to lower hierarchical levels; and iv) modifying the control strategy by limiting the frequency of control checks in case no substantial errors had been detected.

The above-mentioned evolution over time of the estimated costs of controls at Commission and entrusted level and of the average time to pay/grant/sign can serve as a basis for the conclusion on the cost-effectiveness of controls.

DG EAC's control environment and control strategy remained stable during the reporting year, the conclusion on the cost-effectiveness of controls is unchanged compared to last year. The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revised in September 2018 and applied for the first time in the 2018 annual reporting. The difference in the estimated cost of controls as compared to previous years derives from this methodology and does not reflect any substantial change in the DG's control strategy.

The factors contributing to the stability of the control environment include the continuity of the spending programmes and related types of transactions, and the stability of the DG's organisation. However, there are increasing risks related to the widening of the programme, increasing variety and heterogeneity of beneficiaries and the exponential growth in terms of

budget in recent years. The costs of controls are reported on the basis of the latest available assessment.

5. Fraud risk management

Reporting on the **mandatory indicator and outputs** for **Fraud Risk Management** established in Part 3 of the 2025 management plan:

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽¹¹⁴⁾ aimed at the prevention, detection and correction ⁽¹¹⁵⁾ of fraud			
Indicator 1: Implementation of the actions included in DG EAC’s anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029)			
Source of data: DG EAC’s annual activity report, DG EAC’s anti-fraud strategy, OLAF reporting			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
0%	100% of due actions implemented each year	75%	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Leveraging available data analysis to detect potential fraud, raising fraud awareness, and refining management tools to increase effectiveness	Completion of EAC anti-fraud strategy action 1.1: - Deployment of the tool - Guidance documents available - Webinar for DG EAC and National Agency staff	100% implementation of action planned for Q4 2025.	50%. The multiple organisation tool in PMM is available for DG EAC, but still in testing phase. The guidance documents and a webinar will be done when the tool is in production
Updating the reference documents to include EU values and other emerging issues, to provide a clear legal basis for action in the case of risk or damage to the EU budget	Completion of EAC anti-fraud strategy action 4.1: - Update of grant agreements, Guide for National Agencies (and annexes), Programme Guide	100% implementation of action planned for Q4 2025	100% All reference documents have been updated to include EU values.

⁽¹¹⁴⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – ‘the CAFS Communication’; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" COM(2023) 405 of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, SWD(2023) 245– “the revised Action Plan”.

⁽¹¹⁵⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

Annex 7.1 Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

- The reports by AOSDs;
- The reports on exceptions and non-compliance events;
- The reports from Authorising Officers in other DGs managing budget appropriations in cross-delegation;
- The reports on control results from entrusted entities in indirect management as well as the result of the Commission supervisory controls on the activities of these bodies;
- The reports of the supervision and ex post audit results;
- The monitoring of the implementation of control and antifraud strategy;
- The monitoring of the internal control actions (including the Internal Control Monitoring Criteria);
- The results of the indicators of the EAC's Strategic Dashboard;
- The results of the corporate indicators in Annex 4;
- The documents related to supervision of DG EAC's Agencies ;
- The register of sensitive functions;
- The observations and recommendations reported by the Internal Audit Service (IAS);
- The observations and the recommendations reported by the European Court of Auditors (ECA).

Annex 7.2 Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions

In line with the requirements of the Financial Regulation, DG EAC reports for the year 2025:

- 1) 0 cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3).
- 2) 0 cases of "confirmation of instructions" (FR art 92.3).
- 3) 2 cases of financing not linked to costs (FR art 125.3): Melina Mercouri Prize 2026 for Oulu– procedure EAC/P01/2025 and Melina Mercouri Prize 2026 for Trencin– procedure EAC/P02/2025.
- 4) 0 cases of Financial Framework Partnerships >4 years (FR art 131.4).
- 5) 0 cases of flat rates >7% for funding indirect costs (FR art 184.6).
- 6) 11 grants from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7) 0 cases of financial support to third parties >EUR 60 000 (FR art 207).
- 8) 0 cases of non-financial donations provided in the form of services, supplies or works (FR art 244.3).

Annex 7.3 Overview of DG EAC’s estimated “cost of controls” at Commission level

Overview of department ’s estimated cost of controls at Commission (EC) level ⁽¹¹⁶⁾:

- Overview of EAC's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

EAC	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Erasmus+ and European Solidarity Corps	63.408.900,00 €	4.423.556.917,67 €	1,43%	195.692,50 €	2.340.144,79 €	8,36%	63.604.592,50 €	1,44%
EIT	1.525.300,00 €	425.997.598,57 €	0,36%	- €	- €	0,00%	1.525.300,00 €	0,36%
OVERALL total estimated cost of control at EC level for expenditure	64.934.200,00 €	4.849.554.516,24 €	1,34%	195.692,50 €	2.340.144,79 €	8,36%	65.129.892,50 €	1,34%

Details of the estimated cost of the control activities related to payments for mainly external staff, missions and expert groups executed by PMO are reported in its annual activity report.

In 2025, administrative expenses mainly related external staff, missions and expert groups are reported by the service responsible for the commitment, although the payments were executed by another service, notably the PMO ⁽¹¹⁷⁾, which, until 2024, also reported the corresponding expenditure. This new reporting arrangement was introduced in the context of data rationalisation linked to the implementation of the Commission’s new IT accounting system. In 2025, these expenses represented 0.05% of DG EAC’s total payments.

Details about the estimated cost of the control activities provided by REA, are reported in the Annual activity report of REA.

⁽¹¹⁶⁾As most of the horizontal control and supervision tasks are attributable to the supervision of National Agencies (NAs) they are attributable to the Erasmus+ and European Solidarity Corps.

⁽¹¹⁷⁾Type III co-delegation.

NON-EXPENDITURE ITEMS ****

EAC	Ex ante controls****			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related amounts	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Only applicable for DGs with non-expenditure items								
Intangible assets (see detailed explanation in AAR body (Sections 2.1.1 and 2.1.2.d) and AAR Annex 6)	- €	- €	N/A	- €	- €	N/A	- €	N/A

* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

** ratio possibly "Not Applicable (N/A)", e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

*** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

**** These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in) tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of internal control systems

1. Audit observations and recommendations

1.1. IAS Audits

IAS audits in EAC

The **most recently completed audit** was finalised on December 2025: **‘Audit on the reliability of audit opinions on the legality and regularity of Erasmus+ expenditure declared by National Agencies in DG EAC’**. The objective of the audit was to assess whether the measures taken by DG EAC to ensure the reliability of audit opinions issued by the independent audit bodies (IABs) on the legality and regularity of expenditure reported by the NAs are adequately designed and effectively implemented to obtain the necessary assurance on the use of Erasmus+ funds.

As of December 2025, DG EAC has a total of two very important recommendations

(‘Transfer of personal data to third countries’ and ‘Improve follow-up process of observations’) on two different IAS audits: ‘Effectiveness of the protection of personal data of beneficiaries of and participants in the Erasmus+ and European Solidarity Corps programmes managed by DG EAC’ and ‘Reliability of audit opinions on the legality and regularity of Erasmus+ expenditure declared by National Agencies in the DG EAC’.

The very important recommendation relating to ‘Transfer of personal data to third countries’ is expected to be implemented in the first quarter of 2026.

Meanwhile, the very important recommendation related to ‘Improve follow-up process of observations’ is planned to be implemented in the second half 2026. These recommendations relate to the Internal Control Principle ICP 13 (data protection) and ICP 12 (deployment of control activities).

In addition, the previous existing very important recommendation related to ‘IT security management in DG EAC’ was considered as successfully implemented by the IAS in 2025.

The open very important recommendations mentioned above have not a material impact on the overall effectiveness of the internal control system or the declaration of assurance.

IAS audits in EACEA

For further details on IAS audits in EACEA is referred to the point “2.C Supervision of the European Education and Culture Executive Agency (EACEA)” in Annex 7 of this AAR.

1.2. European Court of Auditors’ findings and recommendations

The 2024 Annual Report from the Court of Auditors (ECA) was published in the end of 2025 and is **overall positive for the programmes managed by DG EAC. No**

recommendations were raised by the ECA to DG EAC in its Annual report on the implementation of the EU budget for the 2024 financial year.

In ECA's annual report, the programmes for which DG EAC is responsible are covered by Chapters 5 (Single Market, innovation and digital) and 6 (Cohesion, resilience and values).

For its 2024 Declaration of Assurance (DAS) the estimated level of error communicated by the Court for Chapter 5, covering Horizon Europe, is 3,2% (3,3% in 2023, 2,7% in 2022 and 4,4% in 2021). This error rate is not broken down by policy area, so there is no 'DG EAC' rate from the ECA, but the multiannual rate suggested by ECA's results provided year-on-year to DG EAC is coherent with the results found by DG EAC and presented in this AAR. No recommendations were raised by the ECA to DG EAC in its Annual report on the implementation of the EU budget for the 2024 financial year.

The Erasmus+, ESC and Creative Europe programmes are included under chapter 6. As it has been in previous years, Erasmus+ is among the low-risk expenditure programmes and the ECA conclude that the estimate level of error is below the materiality threshold of 2,0%.

DG EAC is involved in following up as main DG the recommendations related to the Special Report 11/2023 "EU support for the digitalisation of schools" published in April 2023. The implementation of the 3 recommendations started in 2023 and is expected to be finalised by end 2027.

1.3. European Institute of Innovation and Technology (EIT)'s audits

European Court of Auditors

The EIT Governing Body has approved the 2024 annual accounts on 16 June 2025. The European Court of Auditors adopted its Annual Audit Report for 2024 on EU Agencies, including the EIT on 23 September 2025, stating that all expenditure and revenue presented in the EIT's 2024 accounts are legal and regular in all material respects.

Internal Audit Service (IAS), (former) Internal Audit Capability (IAC) and Internal Control Coordinator in the EIT

Regarding the follow-up of the previous IAC Recommendations, the EIT reported all recommendations as closed ⁽¹¹⁸⁾.

As a result of the 2024 IAS Audit on the EIT process for selection of new Knowledge and Innovation Communities (KICs), the only open important recommendation was reported as implemented and ready for IAS review in December 2025. . Furthermore, 6 IAS observations originating from previous two audits – 1 from the audit on 'Human Resources Management' and 5 from the audit on Management of 'Experts' were reported by the EIT as "implemented" in October 2024 and were closed by the IAS in July 2025.

Following a decision of the Governing Board in June 2023, the Accountant of the EU Agency for Fundamental Rights has been appointed as the Accounting Officer of the EIT.

⁽¹¹⁸⁾ EIT 2024 Consolidated Annual Activity Report - p. 72.

2. Assessment of the effectiveness of internal control systems

2.1. Methodology of DG EAC's annual assessment of internal control systems in 2025

The 2025 annual assessment of the functioning of the internal control system is performed according to the methodology established in the 'Implementation Guide of the Internal Control Framework of the Commission' ⁽¹¹⁹⁾

This assessment was based on the reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance as mentioned in Annex 7.1.

The results of this assessment are reported here below.

2.2. Continuous internal control monitoring in DG EAC

DG EAC's management assesses on a continuous basis the effectiveness of the internal control systems in order to determine whether they work as intended and ensuring that any control weaknesses in the system are detected, analysed and considered for improvement.

DG EAC's detailed **Internal Control Action plan** ⁽¹²⁰⁾ is validated each year and is monitored on a regular basis, so are the audit recommendations. Besides the fact that management of risks is part of daily management in DG EAC, two risk and internal control assessment exercises were performed, i.e. at the beginning of the year, and at mid-term.

Exceptions and non-compliances are continuously monitored. These deviations, including the state of play of mitigating measures were assessed and any deficiencies have been communicated, corrected and reported to senior management as part of the internal control assessment exercise in the context of the AAR ⁽¹²¹⁾. In terms of **reporting to senior management**, the annual and mid-term reporting on internal control was complemented by two quarterly reports on the functioning of internal control and management systems focusing on the continuous monitoring of the performance of internal control. To strengthen internal control accountability, **three information sessions for heads and deputy heads of unit** were organised. This virtual platform for exchange on internal control brought internal control knowledge and awareness closer to units in DG EAC. Topics were carefully selected according to EAC's needs. The different topics in the workshops were dealing with HR issues (feedback and recognition, new recruitment model, temporary agent decision), cybersecurity, access to documents and SUMMA.

2.3. Assessment of the functioning of DG EAC's internal control systems in 2025

DG EAC assessed its internal control system during the reporting year. This assessment has been performed based on the 17 internal control principles and 5 components of the

⁽¹¹⁹⁾ Implementation Guide of the Internal Control Framework of the Commission.

⁽¹²⁰⁾ The Internal Control Action Plan includes a.o. the follow-up of the Internal Control Monitoring Criteria.

⁽¹²¹⁾ Exceptions and non-compliance events registered in 2025 do not have a material impact on the implementation of the budget and have no bearing on the Director-General's declaration of assurance. Overall, the existing controls are sufficient. Some additional mitigating actions were followed up with the authorising officers concerned, in order to avoid similar situations in the future.

internal control framework, considering the deficiencies identified based on the above-mentioned methodology and sources and their remedial measures where necessary.

DG EAC has concluded that it is effective, and the components and principles are present and functioning well overall, but some improvements are needed as minor deficiencies were identified related to Internal Control Principle 10 (Business Continuity Plan), Internal Control Principle 11 (selecting and developing general control activities over technology), Internal Control Principle 12 (deployment of control objectives, and Internal Control Principle 13 (data protection)

2.3.1 Data Protection

The **Internal Control Principle 13** concerns:

“Information and document management. Directorates-General identify the information required to support the functioning of the internal control system and the achievement of Commission's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines”.

The improvement needed is due to the **last recommendation of the 2020 audit of the IAS as regards DG EAC's ability to apply and comply with the internal data protection regulation (IDPR) (EU) 2018/1725 (in particular regarding international exchanges) still to be closed.**

Following this audit, DG EAC implemented **5 out of 6 recommendations of the action plan, including putting in place** effective processes and procedures and updating the contractual framework in Erasmus+ programme especially on international personal data transfers.

The implementation of one outstanding recommendation related to the transfer of personal data to certain countries (and with any other future programme countries) is ongoing. After discussions with relevant actors, an agreement was reached with the European Data Protection Supervisor (EDPS) on using **a suitable transfer tool, which will be added to new and existing contribution agreements**, ensuring that improved data protection measures are in place.

2.3.2. Business Continuity Plan

The **Internal Control Principle 10** covers the selection and development of control activities. One of the characteristics concerns:

“10.4 Business continuity plans based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff to ensure that the Commission is able to continue working to the extent possible in case of a major disruption. Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g. IT systems).”

The **DG EAC Business Continuity Plan (BCP)** being a part of the new relocation plan was approved in Q3 2025, the BCP needs to be completed. The Crisis Management Team Membership will need to be updated, and the priority / criticality per IT System will have to be re-defined and recorded in GovIS. **The approval targets completion by Q1 2026.** This BCP is

not including an IT systems disaster recovery plan. The latter is the responsibility of DIGIT, as all EAC IT systems rely on DIGIT hosting services.

2.3.3. Information systems (IT security and cybersecurity)

The **Internal Control Principle 11** covers the selection and development of control activities over technology.

The second characteristic concerns security over IT systems: *11.2 "Security over IT Systems. Directorates-General apply appropriate controls to ensure the security of the IT systems of which they are the system owners. They do so in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity."*

During 2024 and 2025, DG EAC has put priority to the follow-up of the **recommendations** of the **IT Security 2025 Action Plan** and the **IAS Audit on the management of information technology security in DG EAC**. The IAS audit included **recommendations** covering areas such as information management (data handling), incident-related processes, change processes, configuration processes, testing and acceptance and monitoring activities. As of 2025, **DG EAC has made significant progress in implementing the IAS recommendations**. The main recommendations were translated into 14 sub-recommendations. 12 out of these 14 sub-recommendations have been completed, the score is therefore at 85%. Notably, the information management and the configuration process have been fully implemented and formally approved by the IAS.) The two remaining key areas of incident-related processes and monitoring activities) have been presented to IAS and will undergo minor precisions referring to the approved Standard Operating Procedures for incidents, both are expected to receive formal approval in Q1 2026.

In 2026, DG EAC will continue to prioritize IT security, with ongoing efforts to ensure compliance with IT security requirements and to further enhance its IT security posture. This will include yearly compliance exercises and cyber security measures to protect against emerging threats.

2.3.4. Deployment of control activities (management of observations of Independent Audit Bodies (IAB) and update control activities due to introduction of SUMMA)

The **Internal Control Principle 12** covers the selection and development of control activities over technology.

The first characteristic concerns appropriate control procedures ensuring that objectives are achieved:

"12.1 Appropriate control procedures ensure that objectives are achieved. The control procedures assign responsibility for control activities to the department or individual responsible for the risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant."

2.3.4.1. Management of observations of Independent Audit Bodies (IAB)

The improvement needed is due to a very important **recommendation of the 2025 audit of the IAS on the reliability of audit opinions on the legality and regularity of Erasmus+ expenditure declared by National Agencies (NAs) in DG EAC**.

The current follow-up process for observations reported by IABs in their Independent Audit Opinions (IAOs) has been identified as an area for improvement within DG EAC.

To improve this, DG EAC will introduce guidelines for staff and ensure that action plans with deadlines for implementation are agreed by NAs in relation to observations. These changes aim to increase the efficiency and effectiveness of the follow-up process for IAB observations, ultimately contributing to better management and implementation of programmes.

2.3.4.2. Update of control activities due to the introduction of SUMMA

Due to the arrival of SUMMA and other related financial management tools, such as eProcurement and the delayed phasing out of ABAC Assets, **financial circuits have been slightly revised during the first semester of 2025**. The objective of this revision was to align DG EAC specific financial circuit to all corporate financial management tools to the extent possible. The operational verifier signs now only in Ares, not in SUMMA, for the transactions not managed in eProcurement or ABAC Assets. The thresholds for authorisations by the responsible AOSD at unit level under direct management are monitored in Ares, not in SUMMA.

In 2026, a full revision of the financial circuits of DG EAC will be carried out, with the aim of establishing the most optimal financial circuits and procedures for DG EAC, taking into account the characteristics of the tools used, the desired simplification measures, potential automatisations and the controls required by the relevant rules. In addition, all actors having a role in the financial circuit must be properly informed and trained in the new procedures. By doing so, DG EAC aims to further improve its financial management and control processes and to ensure compliance with all relevant rules and regulations.

Annex 9: SPECIFIC ANNEXES RELATED TO "CONTROL RESULTS"

Table X : Estimated risk at payment and at closure (amounts in EUR mios) - for parent DGs

DG EAC	Payments made (2025;MEUR)	minus new prefinancing [plus retentions made] (in 2025;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025;MEUR)	Relevant expenditure (for 2025;MEUR)	Detected error rate or equivalent estimator	Estimated risk at payment (2025;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC;%)	Estimated future corrections [and deductions] (for 2025;MEUR)	Estimated risk at Closure (2025;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS1- Erasmus+ and European Solidarity Corps Indirect	4 272,58	-4 270,56	986,10	988,12	1,00% - 1,00%	9,88 - - 9,88	0,02% - - 0,02%	0,20 - 0,20	9,68 - - 9,68
RCS2- EIT	426,00	- 426,00	424,66	424,66	2,00% - 2,00%	8,49 - - 8,49	0,00% - - 0,00%	0,00 - 0,00	8,49 - - 8,49
Other	78,05	-15,71	6,95	69,29	1,00% - 1,00%	0,69 - - 0,69	0,00% - - 0,00%	0,00 - 0,00	0,69 - - 0,69
European Development Fund	0,00	0,00	0,05	0,05	2,00% - 2,00%	0,00 - - 0,00	0,00% - - 0,00%	0,00 - 0,00	0,00 - - 0,00
Total without contribution to EA's operating budget	4 776,64	-4 712,27	1 417,75	1 482,12		19,07 - - 19,07	0,01% - - 0,01%	0,20 - 0,20	18,87 - - 18,87
					Overall risk at payment in %	1,29% - - 1,29%		Overall risk at closure in %	1,27% - - 1,27%
						<i>(7) (8)</i>			<i>(9) (10)</i>
Contribution to European Education and Culture Executive Agency (EACEA)	75,35	- 75,35	68,09	68,09	0,00% - 0,00%	0,00 - - 0,00	0,00% - - 0,00%	0,00 - 0,00	0,00 - - 0,00
Sub-total contributions (if more than one)	75,35	- 75,35	68,09	68,09		0,00 - 0,00		0,00 - 0,00	0,00 - 0,00
Total DG (with contribution to EA)	4 851,99	-4 787,62	1 485,84	1 550,21					

Additional information to be provided by the DGs managing EDF and contributing to and/or managing EUTF (amounts in EUR mios)

EAC	Payments made (2025;MEUR)	minus new prefinancing [plus retentions made] (in 2025;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025;MEUR)	Relevant expenditure (for 2025;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2025;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2025;MEUR)	Estimated risk at Closure (2025;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Total EDF	0,00	0,00	0,05	0,05	2,00% - 2,00%	0,00 - 0,00	0,00 - - 0,00	0,00 - 0,00	0,00 - - 0,00

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the total.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex ante) control measures have already been implemented earlier in the cycle.

In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments

(3) New pre-financing actually paid out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department) as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates. Similarly, the subsidies given by partner DGs to decentralised agencies as part of their establishment and core tasks are considered error-free types of expenditure and the rate which should be used is 0%.

(8) The adjusted average recovery and corrections percentage for Erasmus+ and European Solidarity Corps indirect is rated at a conservative 200 000 EUR (0.02024053%) due to the fact that the 7 years historic average rate of recoveries and financial corrections (ARC) of 0,0222572% includes many 'one-off' items (recoveries on fraud cases) not likely to recur in the future. This is the best available indication of the corrective measures DG EAC applied over the past year as a result of ex post controls. For EIT indirect, other and EDF, future corrections are expected to be 0, as they are negligibly small amounts and, historically, corrections were very rarely seen. This also stems from a prudent approach aiming at not to overestimate future corrections.

(9) For some programmes with no set *closure* point (e.g. EAGF) and for some multiannual programmes for which corrections are still possible afterwards (e.g. EAFRD and ESIF), all corrections that remain possible are considered for this estimate.

(10) "Other" includes administrative expenses mainly related to external staff, missions and expert groups previously reported by the PMO. More information can be found in Annexes 6 and 7.

ANNEX 10: Reporting – Human resources, digital transformation and data management, and sound environmental management

Human Resource management

Objective: DG EAC employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
Indicator 1: Percentage of female middle managers			
Source of data: SYSPER			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
53%	Maintain at least 50%	47% [50% on 01/01/2026]	
Indicator 2: Staff engagement index			
Source of data: Commission staff survey (DG HR)			
Baseline (2023)	Target ⁽¹²²⁾ (2029)	Latest known results (*) (situation on 31/12/2025)	
75%	Increase	78% - new SEI (2025) -1pp – old SEI (2023)	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Implement the actions devised following the 2023 staff survey	Level of implementation	95%	100%
Informal meetings with senior management	Number of events	4	4
Informal presentation of managers (rapid-fire challenge)	Number of videos	5	5 videos (4 rapid-fire and one in another format)

⁽¹²²⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

^(*) A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Campaign “The face behind the file” to present teams	Number of videos	5	5 team presentations (four videos and one article)
Presentation of newcomers and trainees	Number of articles	5	12
Promotion of corporate career-development opportunities	Number of articles	7	7
Internal knowledge sharing events (“Sharing sessions”)	Number of events	10	13
Bi-weekly news digest (Intranet newsletter)	Number of newsletters	15	25

Digital transformation and data management

Objective: DG EAC is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to build a digitally transformed, user-focused and data-driven Commission

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ⁽¹²³⁾

Source of data: Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
25%	[% increase compared to baseline]	[% increase compared to baseline]	43% (EC-wide: 37%) (source: Cloud adoption - Digital Commission Dashboard - Power BI)

Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems

Source of data: Digital Commission Dashboard (- data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
30%	[% increase compared to baseline]	[% increase compared to baseline]	31% (EC-wide: 31%) (source: Home - Digital Commission Dashboard - Power BI)

⁽¹²³⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

Indicator 3: Maturity level in implementing corporate data policies across four key areas: data management, ownership and responsibilities, data quality, and data skills (basic, developing, established, advanced, or trendsetting).

Source of data: [each department]

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Established	Established	Advanced	Established

Indicator 4: Compliance indicator ⁽¹²⁴⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.

Source of data: [department-specific]

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
90%	Departments should set yearly target groups and corresponding targets and ensure timely review of their records of processing activities. >90%	100%	Approx. 75% of the invited staff, included the Data Protection representatives, attended the 2 informative sessions that took place on data protection in 2025. The invited staff received instructions to further disseminate the received information and content in all units. The information shared in the meetings should reach 100% of staff. 16 out of the 21 published data protection records has publication date 2024-2025. In % is appr. 76%.

⁽¹²⁴⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

Main outputs in 2025:

Digital transformation

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Percentage of fully supported or deprecated EAC IT systems (= CIS components / assets per IT system) (hosted in the corporate datacentre);	Ratio of fully supported, deprecated (means the technology used by the systems receive limited support, however IT security aspects are covered) and unsupported EAC IT systems (hosted in the corporate datacentre) (per department);	90%	100 % (85% fully supported and 15% deprecated) Source: Olik Sense SRD (Service Roadmap Dashboard)
Cybersecurity culture (source: Cloud adoption - Digital Commission Dashboard - Power BI)	Percentage of staff in one or more cybersecurity awareness and training activities	35%	43% (EC-wide: 36%)
	Phishing email click rate	<25%	22 % (EC-wide: 21%)
	Phishing reporting rate	At least 25%	34 % (EC-wide: 33%)
Updated IT Security Plans using DIGIT corporate service.	% of IT security plans updated every 2 years for all EAC IT Systems	85%	90%

Data management

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data management and transparency	Proportion of data assets published in EC catalogue	100%	94%

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
New Data Governance including EACEA ⁽¹²⁵⁾	Validation of roles and responsibilities	Q3 2025	Delayed ⁽¹²⁶⁾
Implementation of data rules/policies decisions from the Data Management Committee	Number of meetings of the data management committee	2 meetings	1 ⁽¹²⁷⁾
Reliable performance data	Number of data assets managed according to (Metadata Quality Assurance) MQA methodology	Target/Average: 205 ⁽¹²⁸⁾	233

⁽¹²⁵⁾ For each key data asset, services should assess if the following principles have been respected (see also this practical guidance):

- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection, and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing, and disseminating these data assets to implement the aforementioned requirements and processes. For each key data asset, services should assess if the following principles have been respected (see also this practical guidance):
- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection, and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing, and disseminating these data assets to implement the aforementioned requirements and processes.

⁽¹²⁶⁾ The year was characterised by increased workload and emphasis on preparing for the MFF proposal and negotiations, as well as coordinating the Performance Regulation input for the DG. The first meeting took place in October, but the preparation of the Data Governance documents took longer than expected as a consultation across the DG had to be completed. Approval is expected in Q1 2026.

⁽¹²⁷⁾ The year was characterised by increased workload and emphasis on preparing for the MFF proposal and negotiations, as well as coordinating the Performance Regulation input for the DG. The first meeting took place in October, but the preparation of the Data Governance documents took longer than expected as a consultation across the DG had to be completed. Approval is expected in Q1 2026.

⁽¹²⁸⁾ The target is based on the average overall scored of 6 similar-sized DGs incl. DG EAC.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Modern data platform including AI & data catalogue	Introduction / Pilot of the new data platform	100%	Pilot of the new Analytics Platform (cloud-based, AI ready) successfully tested and integrated. Migration and introduction within National Agencies' processes in Q2 2026, to prevent interference with the heavy financial reporting period of 54 National Agencies at year end. Data Catalogue unsuccessful – requires separate technology and will be integrated as part of the future Programme Analytics - Data and AI Platform under COM(2025) 549.
Data and AI strategy for EAC policy and programme excellence, aligned with EC standards	Data Analytics Conference London	May 2025	Done
	New EAC data and AI strategy	Q3 2025	Delayed ⁽¹²⁹⁾
Data acquisition	Number of external sources (i.e. MCI) complying with data acquisition policies	TBC	This is an erroneous indicator ⁽¹³⁰⁾
Data Quality dashboard	Integrated quality dashboard and scorecard for key performance data	100%	50% ⁽¹³¹⁾
Data integration	Completeness of data integration across programmes and implementation modes	100%	Delayed ⁽¹³²⁾

⁽¹²⁹⁾ Expected Q2 2026. Given the new Performance Regulation and the radically new approach of the Commission in terms of performance monitoring, we postponed the discussion on the new data and AI strategy to adapt it to the new and expected circumstances.

⁽¹³⁰⁾ This is an erroneous indicator. The data acquisition referred to data acquired from the Goethe Institute for Creative Europe and MCI for DiscoverEU ensuring it followed policies stated within the [Corporate Data Acquisition Guidelines](#).

⁽¹³¹⁾ Since May 2024, EAC R2 has developed a data quality dashboard that analyses the quality of data extracted from IT systems and presented in the reporting tools. This tool will be enriched to cover more aspects of data quality.

⁽¹³²⁾ Integration of centralised data is still pending. To be expected by the end of 2026.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Increased data and AI awareness literacy in EAC and National Agencies	Number of webinars and sessions	4	4
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
List of key actions on information management and data protection	Completion of actions regarding new information systems and identification and adoption of appropriate transfer tool for activities outside the EU-EEA	DG EAC has submitted to the European Data Protection Supervisor (EDPS) for approval ad hoc contractual clauses serving as transfer tool for processing of personal data outside EU-EEA (Serbia, Turkey, North Macedonia). Comments from EDPS are expected shortly and once validated will be immediately included in the contribution agreements signed by DG EAC with NAs in those countries.	In December 2025, EDPS has authorised the use of contractual clauses between the European Commission and the National Agencies in the three associated countries, Turkey, Serbia and North Macedonia. The authorisations will allow DG EAC to use these contractual clauses as a transfer tool and comply with article 48 of Regulation 2018/1725.

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.		
Indicator: % reduction in emissions from staff professional travel (t CO ₂ e).		
Source of data: DG/department emissions report from Mips+		
Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2025)
380 tCO _{2e}	50% of reduction	202 tCO _{2e} , which suggests a reduction of ~ 47% (Source: MIPS-Qlik dashboard)

Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions ⁽¹³³⁾	Number of actions to reduce emissions from staff missions	min. 2 actions per year	100%
Energy saving actions	EAC buildings participating in the annual BEST energy saving actions	100%	100%
Staff awareness actions	Number of EMAS/greening corporate campaign related articles published on Intranet (re-use of content provided by central services)	min. 4 articles per year	100%
Sustainable events	Publish on EAC Intranet EC Guidelines for sustainable events	Yes	Done

⁽¹³³⁾ DG/department emissions report from MIps+. Emissions from staff whose place of assignment is one of the Commission's sites: EMAS.

Annex 11: IMPLEMENTATION THROUGH NON-EU ENTRUSTED ENTITIES ⁽¹³⁴⁾ AND/OR THROUGH EU TRUST FUNDS

This annex includes information about implementing tasks entrusted to (i) national or (ii) international public sector bodies and to (iii) bodies governed by private law with a public sector mission. In practice, this includes (a) national agencies, (b) international organisations and their agencies, and (c) Private-Public-Partnerships (PPPs, such as Joint Undertakings).

This annex provides the following details for all national or international implementing entities, which implemented programmes in the reporting year:

1. **Programmes concerned:** Erasmus+ (2021-2027) and European Solidarity Corps (2021-2027).
2. **Annual budgetary amount entrusted to these bodies in 2025:** EUR 4 154.0 million for Erasmus+ and EUR 142.6 million for European Solidarity Corps which is in total EUR 4 296.6 million (see table for breakdown by national agency).
3. **Duration of the delegation:** 2021-2027 (Erasmus+) and 2021-2027 (European Solidarity Corps)
4. **Justification of the recourse to indirect management:** the recourse to National Agencies and their appointment by the Member States/participant countries are set in the legal bases of the Erasmus+ programme and of the European Solidarity Corps programme. ⁽¹³⁵⁾
5. **Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.):** see point 4 above.
6. **Summary description of the implementing tasks entrusted to these bodies:**
 - Management of the project life cycle of the decentralised actions of the Erasmus+ and European Solidarity Corps programmes: Information and publicity at national level on the Programme and, where applicable, the calls for proposals; Information and counselling of potential applicants; Receipt and evaluation of grant applications; Establishment and supervision of evaluation committees; Decision on the award of grants; Publication of information on supported projects; Commitment of funds for projects and signing of contracts with project beneficiaries; Pre-financing payments to beneficiaries; Monitoring projects, including visits to projects and thematic monitoring meetings; Analysis and control of final activity and final financial reports; Balance payments and recovery of funds; On-the-spot checks on projects; Reporting to the Commission and to the National authority.
 - Monitoring and evaluating the decentralised actions of the Erasmus+ and European Solidarity Corps programmes: Organisation of national thematic monitoring meetings between projects and of national participation in European thematic monitoring meetings; Organisation of national valorisation meetings bringing together project coordinators and potential users and of national participation in European valorisation events; Reporting on the impact of both programmes actions at national level; Studies, analyses and surveys on the Programmes' actions at national level; Contribution to

⁽¹³⁴⁾ Implementing partners other than EU institutions or Union bodies.

⁽¹³⁵⁾ OJ L 189, 28.5.2021, p. 1-33 and OJ L 202, 8.6.2021, p. 32 respectively.

national reports on implementation of the Programme and to evaluation of both programmes; Contribution to achieving synergies at national level with other Community programme

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
BE03	Jugendburo der Deutschsprachigen Gemeinschaft VoG	3 735 830	230 067	AO 28/03/25 MD 7/04/25 AC 25/07/25
BE01	Agence francophone pour l'Education et la Formation tout au long de la vie – AEF - Europe	44 978 301	-	AO 11/04/25 MD 5/05/25 AC 13/06/25
BE04	BIJ-Bureau International Jeunesse	5 086 858	1 697 858	AO 1/04/25 MD 2/06/25 AC 14/07/25
BE02	EPOS vzw	59 604 439	-	AO 14/03/25 MD 26/03/25 AC 20/06/25
BE05	JINT vzw	7 461 304	2 393 310	AO 14/03/25 MD 15/02/25 AC 16/06/25
BG01	Human Resources Development Centre - HRDC	79 814 981	3 573 813	AO 27/03/25 MD 10/03/25 AC 11/06/25
CZ01	Czech National Agency for International Education and Research (Dům zahraniční spolupráce)	109 966 390	3 753 007	AO 13/03/25

⁽¹³⁶⁾ DG EAC received from every NA a Management Declaration and from every Independent Audit Body an audit opinion on the NA's Management Declaration and the Yearly Report. DG EAC assesses these documents and provides an Audit conclusion in the form of an Evaluation Conclusion letter within 60 days of receipt of the Independent Audit opinion. This assessment has shown that for 2 NAs, there was only partial assurance.

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
				MD 13/05/25 AC 16/06/25
DK01	Danish Agency for Higher Education and Science	66 652 621	2 418 539	AO 26/06/25 MD 20/06/25 AC 11/09/25
DE01	Nationale Agentur für Erasmus+-Hochschulzusammenarbeit im Deutschen Akademischen Austauschdienst	247 403 543	-	AO 4/06/25 MD 14/02/25 AC 14/07/25
DE02	Nationale Agentur Bildung für Europa beim Bundesinstitut für Berufsbildung	176 908 327	-	AO 14/03/25 MD 25/04/25 AC 06/06/25
DE03	Nationale Agentur Erasmus+ Schulbildung	97 214 088	-	AO 14/03/25 MD 11/04/25 AC 6/06/25
DE04	Jugend für Europa	52 578 257	18 584 412	AO 17/03/25 MD 09/04/25 AC 11/06/25
EE01	Education and Youth Board (Haridus-Ja Noorteamet -HARNO)	41 692 963	1 772 090	AO 14/03/25 MD 28/02/25 AC 6/06/25
IE01	Léargas	38 073 860	2 235 843	AO 12/03/25 MD 19/03/25 AC 11/06/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
IE02	Higher Education Authority	24 158 589	-	AO 14/03/25 MD 12/05/25 AC 19/06/25
EL01	IKY - State Scholarships' Foundation	94 514 614	-	AO 27/03/25 MD 12/06/25 AC 26/06/25
EL02	Youth and Lifelong Learning Foundation (INEDIVIM)	11 022 418	3 466 445	AO 11/04/25 MD 3/09/25 AC 26/09/25
ES01	Servicio español para la Internacionalización de la Educación	353 094 059	-	AO 15/09/25 MD 3/06/25 AC 26/09/25
ES02	Agencia Nacional Española para la Juventud	32.306 714	12 611 702	AO 25/03/25 MD 9/04/25 AC 4/07/25
FR01	Agence Erasmus+ France / Education Formation	437 060 657	54 691	AO 13/03/25 MD 11/03/25 AC 16/07/25
FR02	Agence Nationale Erasmus+ France Jeunesse & Sport - Agence du service civique	37 599 880	14 438 546	AO 17/03/25 MD 23/05/25 AC 12/06/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
HR01	Agencija za mobilnost i programe Europske unije (AMPEU) - Agency for Mobility and EU Programmes (AMEUP)	53 783 875	2 445 051	AO 21/03/25 MD 14/02/25 AC 12/06/25
IT02	Agenzia Nazionale Erasmus + - INDIRE	283 655 980	-	AO 09/06/25 MD 26/03/25 AC 14/07/25
IT01	Istituto per l'analisi delle politiche pubbliche (INAPP)	108 285 881	-	AO 03/06/25 MD 14/02/25 AC 14/07/25
IT03	AGENZIA ITALIANA PER LA GIOVENTÙ	34 103 237	13 049 922	AO 09/06/25 MD 27/05/25 AC 14/07/25
CY01	Foundation for the Management of European Lifelong Learning Programmes	24 703 705	1 443 458 -	AO 13/03/25 MD 16/05/25 AC 6/06/25
LV01	Valsts izglītības attīstības aģentūra	41 154.550	-	AO 14/03/25 MD 18/06/25 AC 30/06/25
LV02	Jaunatnes starptautisko programmu aģentūra	7 053 958	1 826 862	AO 14/03/25 MD 14/02/25 AC 6/06/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
LT01	Education Exchanges Support Foundation	52.585 598	-	AO 7/05/25 MD 14/02/25 AC 25/06/25
LT02	Agency for Youth Affairs	7 199 613	2 254 809	AO 14/03/25 MD 14/02/25 AC 10/06/25
LU01	Anefore a.s.b.l	16 462 061	1 064 811	AO 14/03/25 MD 14/02/25 AC 20/06/25
HU01	Tempus Public Foundation	102 482 837	3 862 642	AO 14/03/25 MD 10/03/25 AC 13/06/25
MT01	European union Programmes Agency	17 290 335	1 127 747	AO 8/05/25 MD 26/03/25 AC 18/07/25
NL01	National Agency Erasmus+ Education and Training - Nationaal Agentschap Erasmus+ Onderwijs & Training	133 602 545	-	AO 14/03/25 MD 15/04/25 AC 27/06/25
NL02	Nederlands Jeugdinstituut Erasmus+ Youth and European Solidarity Corps	13 441 806	4 750 228	AO 14/03/25 MD 8/05/25 AC 10/06/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
AT01	OeAD-GmbH – Agentur für Bildung und Internationalisierung	91 903 994	3 496 427	AO 14/03/25 MD 8/05/25 AC 6/06/25
PL01	Erasmus+ and European Solidarity Corps National Agency (Foundation for the Development of the Education System)	302 052 683	10 556 886	AO 14/03/25 MD 25/04/25 AC 16/07/25
PT01	Agência Nacional para a Gestão do Programa Erasmus+ Educação e Formação	101 033 851	-	AO 14/03/25 MD 14/02/25 AC 6/06/25
PT02	Erasmus+ Juventude/Desporto e Corpo Europeu de Solidariedade	12 307 855	4. 296 017	AO 14/03/25 MD 7/05/25 AC 26/09/25
RO01	Agentia Nationala pentru Programe Comunitare in Domeniul Educatiei si Formarii Profesionale	171 569 279	6 232 147	AO 19/08/25 MD 7/05/25 AC 10/09/25
SI01	CMEPIUS “Center Republike Slovenije za mobilnost in evropske programe izobraževanja in usposabljanja”	39 767 009	-	AO 8/04/25 MD 14/02/25 AC 14/07/25
SI02	Institute for Development of Youth Mobility - MOVIT	7 115 618	2 223 459	AO 3/04/25 MD 4/06/25 AC 16/07/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
SK01	Slovak Academic Association for International Cooperation	62 724 948	-	AO 14/03/25 MD 28/04/25 AC 20/06/25
SK02	National Institute for Education and Youth	8 830 155	2 697 195	AO 22/04/25 MD 11/04/25 AC 18/07/25
FI01	Finnish National Agency for Education - EDUFI	78 169 930	2 872 913	AO 2/04/25 MD 4/03/25 AC 8/07/25
SE01	Swedish Council for Higher Education	84 748 597	-	AO 15/03/25 MD 21/05/25 AC 14/07/25
SE02	Swedish Agency for Youth and Civil Society (MUCF)	10 754 347	3 247 091	AO 25/03/25 MD 14/02/25 AC 6/06/25
IS01	Landskrifstofa Erasmus+ - Rannsóknamiðstöð Íslands (Rannís) - Icelandic Centre for Research	17 943 036	983 365	AO 4/04/25 MD 12/02/25 AC 4/06/25
LI01	Agentur für Internationale Bildungsangelegenheiten (AIBA)	6 801 460	398 860	AO 14/03/25 MD 31/03/25 AC 6/06/25
NO01	Norwegian Directorate for Higher Education and Skills	53 173 037	-	AO 14/03/25 MD 23/05/25

National Agency Code	National Agency Name	Erasmus+ 2025 amounts in EUR	European Solidarity Corps 2025 amounts in EUR	Management Declaration, (MD), Audit Opinion (AO), Audit Conclusion (AC) ⁽¹³⁶⁾ Date of last reception
				AC 6/06/25
N002	BUFDIR- Barne- ungdoms og familiedirektoratet	7 586 009	-	AO 17/03/25 MD 10/06/25 AC 8/07/25
TRO1	The Centre for European Union Education and Youth Programmes	159 750 068	6 442 344	AO 17/03/25 MD 16/04/25 AC 4/07/25
MK01	National agency for European Educational Programmes and Mobility	8 455 149	87 173	AO 7/04/25 MD 14/03/25 AC 25/06/25
RS01	Fondacija Tempus – Foundation Tempus	12 622 952	-	AO 3/06/25 MD 18/02/25 AC 25/07/25
	TOTAL	4 154 044 649	142 589 691	

ANNEX 12: EAMR of the Union Delegations (not applicable)

Annex 13: DECENTRALISED AGENCIES AND OTHER UNION BODIES

Name of the entity	Role of the DG	Policy area concerned	Amount paid in 2025 in €			
			Contribution to			Contribution agreement
			Operating (admin) budget	Operational budget	Total in €	
European Institute of Innovation and Technology (EIT)	Independent observer	Research and Innovation	11.73 m	414.26 m	425.99 m	
		Total	11.73 m	414.26 m	425.99 m	

ANNEX 14: Reporting on the Recovery and Resilience Facility (not applicable)