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From:	European Court of Auditors
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To:	General Secretariat of the Council
Subject:	Proposal for a Regulation of the European Parliament and of the Council establishing the Erasmus+ programme for the period 2028-2034, and repealing Regulations (EU) 2021/817 and (EU) 2021/888 - <i>Opinion of the European Court of Auditors</i>

Delegations will find attached the opinion adopted by the European Court of Auditors on the above proposal.

Other language versions will be available on the following website: [Opinion 12/2026 | European Court of Auditors](#).

OPINION 12/2026

(pursuant to Article 287(4), TFEU)

EN

**concerning the proposal
for a regulation of the
European Parliament and
of the Council establishing
the Erasmus+ programme
for the period 2028-2034,
and repealing Regulations
(EU) 2021/817 and
(EU) 2021/888**

(COM/2025/549 final)



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EU budget
2028-2034

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Introduction

Why we provide this opinion

Legal basis

- 01** We provide this opinion pursuant to Article 287(4) of the Treaty on the Functioning of the European Union (TFEU). The European Court of Auditors (ECA) was formally requested by the European Parliament on 17 December 2025 to comment on the Commission's proposal of 16 July 2025 for a regulation establishing the Erasmus+ programme for the period 2028-2034 (COM/2025/549 final).
- 02** In accordance with our institutional mandate, we are providing this opinion to support the legislative process through observations on the design, governance, financial implementation, control environment, and potential risks of the proposed programme. [Annex I](#) lists the ECA publications we consulted when preparing this opinion.
- 03** We also considered relevant provisions of the [Financial Regulation](#), the Commission's [impact assessment](#) on the programme, and relevant findings from our audit work.

Context

- 04** The proposal establishes the Erasmus+ programme for the 2028-2034 multiannual financial framework (MFF). In addition to the draft text of the regulation, the proposal includes an explanatory memorandum that summarises the context of the proposal, a legislative, financial and digital statement, and the results of *ex post* evaluations, stakeholder consultations and the impact assessment.

05 Erasmus+ is the EU's flagship programme supporting education, training, youth and sport in Europe and beyond. As part of the Commission's general aim for the 2028-2034 MFF to simplify the budgetary architecture by reducing the number of programmes from 52 to 16¹, the Commission proposes merging the following two current EU programmes into one regulation:

- Erasmus+, the EU programme for education and training, youth and sport, established by [Regulation \(EU\) 2021/817](#); and
- the European Solidarity Corps (ESC) programme, established by [Regulation \(EU\) 2021/888](#).

06 The future Erasmus+ programme is structured around two pillars, these are:

- learning opportunities for all, supporting learning mobility in all fields and volunteering opportunities in the field of youth on the one hand, and talent and excellence development opportunities on the other. It also covers the European Voluntary Humanitarian Aid Corps (EVHAC); and
- capacity building, which combines cooperation between organisations and institutions and support for policy development, covering all fields of education and training, youth and sport.

07 For the 2028-2034 MFF, the Commission proposes to significantly increase the Erasmus+ budget to approximately €40.8 billion in current prices (€36.2 billion in 2025 prices). This compares to an allocated budget of approximately €27.3 billion in current prices (€27.8 billion in 2025 prices) during the 2021-2027 programming period for Erasmus+ including European Solidarity Corps, i.e. the Commission proposes a budget increase of 49 % at current prices (30 % at 2025 prices).

08 In terms of implementation and forms of funding, the Commission's proposal stipulates that²:

- EU funding may be provided in any form in accordance with the [Financial Regulation](#), in particular grants, prizes, procurement, and non-financial donations; and
- the default delivery mode for funding grants should be financing not linked to costs or, "where necessary", simplified cost options. However, the proposal does not

¹ SWD(2025) 570, Executive summary, p. 2.

² COM(2025) 549, Article 12(4) and 12(5).

exclude the reimbursement in the form of actual eligible costs, in those cases “*where the objectives of an action cannot be achieved otherwise*”.

- 09** Given the diversity of the activities covered by Erasmus+, and the increase in the allocated budget, consolidation in a single framework necessitates clear governance arrangements, transparent resource allocation and robust monitoring and evaluation mechanisms. Against this background, our observations in this opinion focus on whether the proposal contains the elements necessary to ensure sound financial management, transparent and accountable implementation, including legality and regularity of EU spending, effective performance measurement, protection of the EU’s financial interests, and clear governance arrangements, in line with the [TFEU](#) and the [Financial Regulation](#).
- 10** Finally, this opinion should be considered alongside the ECA opinion³ on the performance framework proposal, which aims to provide the framework for performance assessment and budget tracking in the 2028-2034 MFF.

³ [Opinion 10/2026](#).

Main messages

- 11** The main messages of our opinion are summarised in **Box 1** below and further developed in the sections that follow.

Box 1

Main messages at a glance

EU added value: We have noted from our work on previous programming periods that Erasmus+, one of the most emblematic EU programmes, has created numerous forms of EU added value. However, unlike previous regulations, the Erasmus+ proposal does not provide a dedicated article on the EU added value. We reiterate our message that public debate and decision-making would benefit from applying a common definition of EU added value for optimal use of EU funds (paragraphs [12-18](#)).

Aligning spending objectives with EU-wide policy priorities: The proposal is aligned with the Commission's and the Council's strategic policy documents for 2024-2029, as well as with several other EU policies relevant for the objectives of the Erasmus+ programme (paragraphs [19-22](#)).

Budget flexibility: The budget increase of Erasmus+ by 49 % at current prices or 30 % at 2025 prices compared to the current period was not backed up by a quantitative analysis. To allow for flexibility, the Commission has not indicated in its proposal how the allocated budget will be shared between the different pillars underpinning the proposal, and the underlying actions and sub-actions. This will depend on need. The proposal also provides flexibility to re-allocate resources to and from shared management programmes, without requesting any justification in such cases. We consider that the proposal should require that reallocation decision is duly justified in every case and should only be taken in coordination between the Commission and the member states. In addition, the end of the eligibility period, and the ceiling on

technical and administrative expenditure are not defined in the proposal, which should be the case (paragraphs 23-28).

Simplification of the programme and procedures: The proposal merges the current Erasmus+ and the European Solidarity Corps programmes into one. This may offer benefits in terms of simplification and shared administration. However, it will also involve the removal of the eligibility rules for the solidarity and humanitarian aid actions from the text of the regulation and setting them in the work programmes. As this may create risks to the performance, compliance, and transparency of that spending, we consider that they should be specified in the proposal (paragraphs 29-32).

Performance framework: We note that the output and result indicators set out in Annex I to the proposed performance framework regulation appear insufficient to assess the overall effectiveness, efficiency, and value for money of Erasmus+. In addition, the absence of a clearly defined and mandatory set of indicators, coupled with the often vague and interpretive nature of intervention fields, would undermine comparability across member states and weaken the aggregation of performance information for this programme at EU level. We also reiterate a conclusion coming from previous audit work that financing not linked to cost may not be the most appropriate funding mechanism in certain cases as it is not *per se* performance-based (paragraphs 33-42).

Compliance, transparency, accountability and traceability of spending: The proposal builds on the current control system and maintains the existing procedures for the bodies involved. The default delivery mode for grants is financing not linked to costs. However, based on our lessons learnt on this simplified form of support, we conclude that, in certain cases, it may lack transparency and may be associated with weak accountability and control arrangements. There should be more clarity on when alternative modes should be applied, on the use of the funding mechanisms, and on the respective roles and responsibilities needed at the EU and national level, to ensure a satisfactory level of compliance, sound financial management, transparency and traceability in how funds are spent (paragraphs 43-49).

ECA audit mandate: The proposed regulation will be implemented under direct or indirect management. We ask the legislator to clearly state our audit rights in its legislative proposal, including as they relate to beneficiaries in “*third countries*” (paragraphs 50-53).

EU added value

- 12** Erasmus+ has the potential to generate added value which member states, individuals or organisations would be unable to achieve to the same degree alone. Learning mobility exposes those involved to various teaching and training methods in diverse institutional and social environments. For organisations, cross-border cooperation in the fields of

education, youth or sport facilitates learning and exchanges of good practices. Furthermore, through actions implemented in partnership with “third countries”, the programme brings an international dimension.

13 In our [special report 22/2018](#) on mobility under Erasmus+ we said that “*Erasmus+ mobility creates more forms of European Added Value*” than those required by Article 3 of [Regulation \(EU\) 1288/2013](#). In this context, we highlighted that Erasmus+ plays “*a key role in building up learning mobility abroad and has a positive effect on participants’ attitudes towards the EU*” and increases their “*sense of European identity*”, effects which countries would not be able to achieve acting alone. In addition, we pointed to further ways in which Erasmus+ provided EU added value, such as:

- the introduction of the Erasmus Charter for Higher Education, as a guarantee of quality course provision across Europe;
- fostering cooperation between universities to support student and staff mobility;
- developing participants’ language skills;
- enriched diplomacy, as part of the EU’s neighbourhood and development policy; and
- increased prominence and prestige of vocational education and training.

14 Article 4 of the [current Erasmus+ regulation](#) stipulates that the programme “*shall support only those actions and activities which present a potential European added value [...] for example, through their: (a) transnational character, particularly with regard to learning mobility and cooperation aimed at achieving a sustainable systemic impact [...]*”. We note that this provision was not carried forward in the proposed regulation. Instead, for 2028-2034, the concept of EU added value is mentioned as a guiding principle in the explanatory memorandum to the proposal and in the legislative financial and digital statement, where it is defined as the value resulting from EU action, that is additional to the value that would have been otherwise created by member states alone.

15 In the explanatory memorandum to the proposal, the Commission further indicated that “*The added value of EU funding in the policy areas covered by the Programme was widely acknowledged by respondents to the open public consultation conducted by the Commission for the new MFF, with the vast majority highlighting its importance*”.

16 As stated in our [review 03/2025](#) on the opportunities for the post-2027 MFF and reported in our opinions for the 2028-2034 MFF⁴, we consider that the concept of EU added value

⁴ Opinions [01/2026](#), [02/2026](#), [06/2026](#), [07/2026](#), [08/2026](#), [09/2026](#), [10/2026](#) and [11/2026](#).

should be understood in the same way by all EU institutions, and set out in an appropriate political declaration or in EU legislation in order to be fully effective. In other words, EU added value can only be achieved and measured effectively if it is clearly defined and consistently applied.

17 In February 2025, in its [Communication](#) on the road to the next MFF, the Commission had stated that the future EU budget should focus on common challenges where spending at European level generates the highest EU added value. However, we note that neither the EU's current legal framework nor the Commission's proposals for the next MFF provide a definition of the concept of EU added value. EU added value is only defined in the European Commission's better regulation [guidelines](#) as *"the additional value resulting from EU intervention beyond what would be achieved by member states alone"*⁵, or *"the benefits that the EU action brings, such as economies of scale or achieving political objectives more efficiently (less costly) at the EU level"*⁶.

18 Overall, and as already mentioned in our [review 01/2018](#) prepared ahead of the 2021-2027 MFF, we consider that public debate and decision-making on the next MFF would benefit from an agreed and consistently applied definition of EU added value. The lack of a definition of added value remains a challenge and we therefore reiterate this point for the current proposal.

Aligning spending objectives with EU-wide policy priorities

19 Article 3 of the proposed regulation establishes the general and specific objectives of the Erasmus+ programme for 2028-2034 ([Figure 1](#)).

⁵ Better regulation [guidelines](#), p. 25.

⁶ *Ibid.*, p. 34.

Figure 1 | General and specific objectives of the Erasmus+ proposal



Source: ECA, based on Article 3 of the Erasmus+ proposal (COM(2025) 549 final).

20 The proposal is aligned with the objectives stated in the Commission's 2024-2029 priorities. In particular:

- the priority 'Supporting people, strengthening our societies and our social model' indicates that "*strengthening Erasmus+ – including for vocational training – so that more people can benefit*", is considered to be "*key for people to develop skills and create shared experiences and a better understanding of each other*"; and
- one of the pillars of the Commission's plan for sustainable prosperity and competitiveness aims to tackle the skills and labour gap by establishing the "Union of

Skills”⁷ and “focusing on investment, adult and lifelong learning, skill retention and the recognition of different types of training to enable people to work across our Union”; the Commission considers it paramount to embed “lifelong learning into education and careers and supporting the training and the career prospects of teachers” in its actions.

21 The proposal is also aligned with the Council’s policy documents:

- the [strategic agenda 2024-2029](#), which commits to investing in people’s skills, talent and education, and to encouraging talent mobility within the EU;
- the [European Youth Strategy \(2019-2027\)](#), which highlights the importance of Erasmus+ supporting youth exchanges, cooperation, and cultural and civic action; and
- the [European Union Work Plan for Sport \(1 July 2024 – 31 December 2027\)](#), which welcomes Erasmus+ sport actions related to the mobility of staff working in sports organisations, as a means of improving their competence and qualifications.

22 Moreover, in its [Resolution](#) of 16 January 2024 on the implementation of the Erasmus+ programme, the European Parliament recognised that Erasmus+ not only “has been a driving force for the European Education Area and should continue to respond to future trends in education to keep up with societal and technological change”, but that the programme “is crucial in fostering a European sense of belonging and understanding between diverse cultures, enabling the strengthening of a European identity that exists alongside national identities”.

Budget flexibility

23 For the 2028-2034 MFF, the Commission proposes an increase of the entire MFF budget of 59 % at current prices (39 % at 2025 prices) compared to 2021-2027⁸. For Erasmus+, the Commission proposes a budget increase of 49 % at current prices (30 % at 2025 prices). As a result, Erasmus+ will represent approximately 7 % of the €589.6 billion budget for heading 2 “Competitiveness, prosperity and security” of the 2028-2034 MFF. However, the impact assessment⁹ accompanying the proposal contains no quantitative analysis and provides no clear explanation for this increase. In line with the principle of transparency and sound financial management, the proposal should include clear financial information

⁷ COM(2025) 90 final.

⁸ COM(2025) 571 final.

⁹ SWD(2025) 550.

and demonstrate how much of the increased funding is justified, for example, by the expansion of the scope of eligible actions or participants, by the increase in the number of activities or participants that will be financed, or by taking into account the effect of inflation¹⁰.

- 24** The Commission proposal aims to enhance budget flexibility by setting a budget for the Erasmus+ programme as a whole, but without indicative budget allocations for each of the pillars or their underlying actions and sub-actions. While the budget may require a certain degree of flexibility to deal with unexpected challenges or evolving scenarios, it is also important that flexibility arrangements do not compromise accountability and transparency in the use of the EU funds, and strike a balance between predictability and flexibility.
- 25** The explanatory memorandum justifies the lack of a budgetary allocation by pillar and/or action by the need for flexibility in responding to the *“rapidly changing economic, social and geopolitical environment”*. Merging programmes allows the Commission to shift its focus and address other priority areas that may arise. But such shifts reduce predictability for national authorities in charge of implementation. Significant changes to programmes can also disrupt long-term planning and undermine the stability required for effective policy delivery. Decisions to reallocate funds should be taken in coordination between the Commission and the member states. Such dialogue is important for ensuring accountability and ensuring that funding is aligned with local needs.
- 26** We also note that the existing action *“policy dialogue and cooperation with relevant stakeholders”* is not carried forward in the proposal as a separately identifiable action. Instead, it is now implicitly included in the action *“experimentation, preparation and implementation of the Union’s policy agendas”*. It is not clear how programme adjustments will be more efficient and effective in the context of reduced attention given to policy dialogue and cooperation with stakeholders. In this context we also note the Parliament’s call in its [Resolution](#) of 16 January 2024 *“to keep Erasmus+ close to the people and ensure it remains a bottom-up ‘citizens’ programme”*.
- 27** In relation to budget flexibility and implementation, the proposal continues to allow – as in 2021-2027¹¹ – full flexibility in the transfer of financial resources from and back to a member state’s shared management programmes (at the member state’s request) to *“be*

¹⁰ [Opinion 03/2026](#) on the MFF for the years 2028 to 2034, paragraph 20.

¹¹ Article 17(8) of [Regulation \(EU\) 2021/817](#); Article 11(4) of [Regulation \(EU\) 2021/888](#).

used for the benefit of the member state concerned"¹². In our [special report 18/2025](#)¹³ we recommended that *"the Commission should define key steps and roles for reallocation and reprioritisation procedures when identifying budgetary resources to address new needs"*. For Erasmus+, it remains to be seen whether the proposed approach would help policy implementation or be limited to greater absorption of EU funds. We consider that the proposal should require that reallocation is duly justified in every case and that quantitative limits are set on how much funding can be channelled to/from shared management programmes. See also our opinions on the European Fund¹⁴ and on the AgoraEU programme¹⁵.

28 In addition, the proposal is not sufficiently specific regarding the following two aspects.

- It allows appropriations to be entered in the EU budget beyond 2034, to *"cover the expenses necessary and to enable the management of actions not completed by the end of the programme"*¹⁶. However, it does not indicate for how many years this would be allowed, for example for two or three years after the end of the eligibility period. This gives the Commission room for discretion in the Erasmus+ programme implementation, which could affect future budget appropriations and payments.
- It also allows part of the budget to be allocated to technical and administrative assistance¹⁷, but without putting a cap on the amount or a flat-rate percentage on each payment application. The same general approach was applied in the two preceding MFFs. When no such cap is introduced, there is no limit on the funds intended for supporting technical and administrative assistance. This could come at the expense of other projects that the programme would otherwise finance.

Therefore, we suggest the proposal addresses these issues.

Simplification of the programme and procedures

29 The proposal merges two programmes which are currently presented in separate regulations: Erasmus+ under [Regulation \(EU\) 2021/817](#) and solidarity and humanitarian

¹² COM(2025) 549 final, Article 10(2).

¹³ Special Report 18/2025 on EU budget flexibility, recommendation 3.

¹⁴ Opinion 09/2026, paragraphs 64 and 65.

¹⁵ Opinion 11/2026, paragraph 28.

¹⁶ COM(2025) 549 final, Article 9(3).

¹⁷ Ibid., Article 9(4); Legislative financial and digital statement, paragraph 3.2.1.1.

actions under the ESC and the EVHAC under [Regulation \(EU\) 2021/888](#). The Commission considers that *“by bringing under one framework two programmes that operate with similar processes duplicating each other in several areas (e.g. work programme, monitoring, communication), the proposal will offer significant simplification, leading to greater efficiency, reduced administrative burden and implementation costs”*. Consolidating two programmes in one does offer potential benefits, such as sharing administrative capacity.

- 30** In search of simplification, virtually all rules regarding solidarity and humanitarian aid activities have been removed. The extensive provisions in Articles 4 to 8 of [Regulation \(EU\) 2021/888](#) on implementing these actions and in Articles 15 to 18 on the conditions for individuals and organisations involved will not be carried forward. While, according to Article 14(5) of the proposed regulation, detailed operational arrangements are expected to be defined through work programmes or in the documents related to the award procedures, the proposal provides limited clarity on how these planning processes will operate in practice across policy areas. This creates risks to the performance and compliance of spending for solidarity and humanitarian actions, as simplification may make the eligibility of participants and actions less clear to beneficiaries, final recipients and national or regional bodies involved. Therefore, we consider that these rules should be specified directly in the proposal.
- 31** We note that the European Solidarity Corps will cease to exist as a separate programme and will merely be an action within the overall Erasmus+ programme. This might reduce its visibility and may affect public awareness about its implementation.
- 32** In our [special report 22/2018](#) we reported that the *“Lump sums, flat rates and unit costs are a good simplification, but the Commission should ensure that undesired effects are avoided”*. We pointed out that *“the grants to support the mobility of individuals should be adjusted to the living and subsistence costs of the host country”*. This did not always seem to be the case, as some participants declared that the grants were insufficient to cover costs, which could discourage disadvantaged students from taking part in the programme. We consider that it would be useful for the proposal to require member states to address this issue.

Performance framework

- 33** Erasmus+ is to be implemented in accordance with the proposed performance regulation¹⁸, which establishes the performance framework for the 2028-2034 budget,

¹⁸ COM(2025) 545.

including rules for monitoring and reporting on the performance of EU programmes and activities, and rules for evaluating the programmes. The proposed performance regulation is subject to a separate ECA opinion. In this section we analyse only selected elements¹⁹ of the proposed performance regulation which directly relate to Erasmus+.

- 34** The proposal for the Erasmus+ programme does not specify the intervention fields and performance indicators from Annex I of the proposed [performance framework](#) that apply to the programme. We have, however, identified the following distinctive intervention field for Erasmus+, as detailed in [Table 1](#).

Table 1 | Output and result indicators for an intervention field relating to Erasmus+

Intervention field	Output indicators	Result indicators
120 – Learning mobility (education sectors including non-formal and informal education and youth)	<ul style="list-style-type: none"> – Number of staff – by gender and age – Number of learners – by gender, age, socio-economic background and sectors of skills (including STEM) – Number of participants in activities directly promoting EU values, fostering solidarity and civil engagement 	<ul style="list-style-type: none"> – Share of participants considering that they have benefitted from their participation – Share of participants considering that they have increased their key competences – Share of participants considering that they have an increased European sense of belonging

Source: ECA, based on Annex I to the proposed performance regulation.

- 35** The indicators under this intervention field illustrate key weaknesses in the proposed performance framework. Output indicators mainly track participation, and result indicators are largely perception-based. While they confirm activities occurred and participants reported positive experiences, they do not show improvements either in learning outcomes, or any other intervention effectiveness, such as sustained educational outcomes, contribution to EU education targets, or improvements in education systems.
- 36** We have also identified additional intervention fields that might be of some relevance to Erasmus+, for example intervention fields: 116 “Improving access of people with disabilities to education”; 117 “Improving access of marginalised communities such as the Roma to education”; 119 “Teacher training – education level unspecified”; 136 “Non-formal and informal education and learning (excluding infrastructures)”; and 137 “Volunteering”. However, it is not clear whether these additional indicators will also be used to monitor and assess the performance of Erasmus+. The absence of a clearly defined

¹⁹ COM/2025/549, section 5 of the explanatory memorandum and recital 44.

and mandatory set of indicators, coupled with the often vague and interpretive nature of intervention fields²⁰, means that different member states may apply different intervention fields and indicators to comparable activities. This would undermine comparability across member states and weaken the aggregation of performance information at EU level.

- 37** In our [review 03/2025](#), we pointed out that performance frameworks should also cover results and impacts, rather than just outputs. In this context we also note the Parliament's call in its [Resolution](#) of 16 January 2024 *"for a better balance between quantitative (the number of beneficiaries and supported projects) and qualitative objectives within the programme"*.
- 38** The absence of clearly defined quantitative and qualitative performance indicators, combined with the lack of impact evaluation mechanisms, and with weaknesses in aggregation of data, hampers an effective performance assessment of all activities supported by Erasmus+.
- 39** We reiterate our findings from our [special report 22/2018](#), where we underlined that the *"performance measurement of Erasmus+ Mobility has weaknesses in certain key areas"*, particularly in the design and measurement of the indicators set out in [Regulation \(EU\) No 1288/2013](#) and the fact that funds were not allocated based on past performance. Therefore, the proposed performance regulation does not clearly demonstrate how these weaknesses will be addressed.
- 40** In that same special report we also stated that it was not clear how the mobility projects under Erasmus+ helped meet the EU's tertiary education target and, even if they did contribute, how that contribution could be distinguished from that of other national and EU actions and measured separately. We note that Annex I of the proposed [performance framework](#) includes intervention field 114 "Tertiary education" under policy area Education. However, the proposed [performance framework regulation](#) does not provide sufficient information for us to express a view on whether the weaknesses identified in that special report will be addressed in the new performance framework.
- 41** Regarding the allocation of funds based on performance, we note that performance is the third criterion for allocating funds under indirect management in the member states in Article 12(2) of the proposed regulation. In our [special report 22/2018](#) on Erasmus+ we had criticised the fact that performance was mainly measured by inputs and outputs, and did not sufficiently take outcomes and impact into account. Because the proposed regulation sets out that more details and underlying calculations for this criterion will be

²⁰ [Opinion 10/2026](#).

defined only later by the Commission, we cannot yet express a view on whether this will continue to be a weakness in the allocation of funds.

- 42** We also reiterate²¹ that, from a performance perspective, financing not linked to cost may not be the most appropriate funding mechanism in certain cases, as it is not *per se* performance-based.

Compliance, transparency, accountability and traceability of spending

- 43** We have previously stated²² that Erasmus-funded actions, such as grants for students, are among the spending categories which we consider to be low risk, with an estimated error rate below 2 %.
- 44** All payments under Erasmus+ will be governed by the [Financial Regulation](#), which requires funds to be traceable through commitments, payments, and accounting records, as well as through oversight by audit and anti-fraud bodies such as the ECA, the European Public Prosecutor's Office and the European Anti-Fraud Office. All this is pointed out in recital 39 of the proposed regulation.
- 45** The Commission also proposes continuing the current management and control systems, involving four main entities: a national authority, a national agency, an independent audit body and the Commission. Article 22(3) of the proposed regulation refers to coordinating control arrangements on the basis of the single audit principle. This means that the Commission and the control and audit authorities should avoid checking the same expenditure, with a view to minimising audit costs and reducing the administrative burden on beneficiaries. In our opinion 02/2004 we stated that²³, to be effective, the control framework requires expenditure to be checked using the same standards and controls to be applied, documented and reported in an open and transparent way, allowing the results to be used and relied upon by all parts of the system.
- 46** According to the proposal, funding to beneficiaries will have to be disbursed based on financing not linked to costs or, "*where necessary*", by applying simplified cost options

²¹ [Review 02/2025](#) on the lessons to be learned from the weaknesses of the RRF and [review 03/2025](#).

²² [Speech](#) by Tony Murphy, President of the European Court of Auditors. Presentation of the ECA's 2022 annual report Committee on Budgetary Control – European Parliament, 5 October 2023.

²³ [Opinion 02/2004](#) on the single audit model.

(paragraph 08). However, the proposal is not clear about the circumstances under which simplified cost options would be necessary. We also reiterate that financing not linked to costs may not be the most appropriate funding mechanism in certain cases, particularly when not supported by robust result indicators (see paragraph 34) and sound attribution methods (see paragraph 40). In light of our audit findings on the RRF ([review 02/2025](#) and [review 03/2025](#)), this funding mode lacks transparency and has weak accountability and control arrangements. There should also be more clarity on the use of funding mechanisms which allow for objective verification and legal certainty, notably in the case of financing not linked to costs, and the respective roles and responsibilities needed at the EU and national level, to ensure a satisfactory level of compliance, sound financial management, transparency and traceability in how funds are spent.

- 47** The proposed regulation allows for reimbursement based on actual eligible costs as an exception to the mandatory application of financing not linked to costs or simplified cost options, where it is considered that the objectives of an action cannot otherwise be achieved. The proposal, however, does not provide any further details to guide the assessment as to when actual eligible costs are to be used for reimbursement. Moreover, we note that this exception is proposed for Erasmus+ programmes under direct or indirect management by the Commission and not for programmes under shared management with the member states, for example the European Fund²⁴.
- 48** Nevertheless, and regardless of delivery and funding options ultimately used, we emphasise the importance of ensuring a satisfactory level of compliance, transparency, accountability, and traceability as well as sound financial management in relation to how the funds are spent.
- 49** Entities benefitting from Erasmus+ funding in the 2021-2023 period were part of the sample in our [special report 11/2025](#) on transparency of EU funding granted to NGOs. Recommendation 2 of this report referred to the information disclosed in the Financial Transparency System and recommended that *“the Commission should improve its completeness and timeliness by increasing the frequency of updates and covering second-level recipients of EU funds for direct and indirect management”*. In the proposed regulation, we did not identify any provisions that would address this issue in relation to actions funded by Erasmus+. In this context we also note the Parliament’s call in its [Resolution](#) of 16 January 2024 *“to correct the limited transparency and usability of the results section ‘Projects funded under this topic’ in the portal for funding and tender opportunities, so that data can be downloaded by stakeholders to analyse the*

²⁴ [Opinion 09/2026](#) on the European Fund.

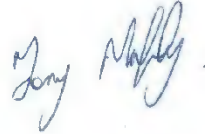
characteristics of successful and rejected projects in terms of organisation, budget amounts, lead country of project or project type”.

ECA audit mandate

- 50** Our audit rights are referred to in recital 39 of the proposed regulation, which states that any person or entity receiving EU funds is to fully cooperate in the protection of the EU’s financial interests, to grant the necessary rights and access to, among others, the European Court of Auditors and to ensure that any third parties involved in the implementation of EU funds grant equivalent rights.
- 51** The proposed regulation is based on the [TFEU](#) and, once adopted, the [Financial Regulation](#) will cover its implementation. This will grant the ECA a comprehensive mandate to audit the regularity of EU expenditure, as well as the soundness of financial management of all EU policies and programmes.
- 52** This right also extends to final recipients of Erasmus+ funds, thus ensuring comprehensive oversight. To ensure that final recipients comply with specific obligations regarding our audit rights, we recommend that the Commission require obligations stemming from an EU grant agreement also to be reflected in all agreements concluded by the beneficiaries with third parties, or at least in the rules they communicate to third parties.
- 53** Article 13 of the proposal refers to associated “*third countries*” and mentions “*the rights of the Union to ensure sound financial management and to protect its financial interests*”, as provided for by [Regulation \(EU, Euratom\) 2024/2509](#) and [Regulation \(EU, Euratom\) No 883/2013](#), and the enforcement of “*decisions imposing a pecuniary obligation on the basis of Article 299 TFEU, as well as judgements and orders of the Court of Justice of the European Union*”. However, Article 13 does not expressly mention the ECA’s audit rights, unlike Article 31 of the [current Erasmus+ regulation](#) and Article 28 of [Regulation \(EU\) 2021/888](#). This means that Article 13 of the proposed regulation may not make the extent of the ECA’s audit rights sufficiently clear to readers in “*third countries*” subject to the rules. This risk may be addressed by including audit clauses in the legislative proposal, as well as in any delegation agreements signed by the Commission.

This opinion was adopted by the Court of Auditors in Luxembourg at its meeting of 26 February 2026.

For the Court of Auditors

A handwritten signature in blue ink, appearing to read 'Tony Murphy'.

Tony Murphy
President

Annexes

Annex I – List of ECA publications consulted in the preparation of this opinion

Annual Reports

Annual reports on the implementation of the EU budget for the 2020-2024 financial years

Annual reports on EU agencies for the 2020-2024 financial years

Special reports

Special report 11/2025: Transparency of EU funding granted to NGOs – Despite progress, the overview is still not reliable

Special report 11/2023: EU support for the digitalisation of schools

Special report 10/2021: Gender mainstreaming in the EU budget: time to turn words into action

Special report 22/2018: Mobility under Erasmus+: Millions of participants and multi-faceted European Added Value, however performance measurement needs to be further improved

Reviews

Review 03/2025: Opportunities for the post-2027 Multiannual Financial Framework

Review 02/2025: Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF

Review 01/2024: EU actions addressing traineeships for young people

Review 03/2021: Financial contributions from non-EU countries to the EU and Member States

Review 02/2021: EU actions to address low digital skills

Review No 01/2018: Future of EU finances: reforming how the EU budget operates (briefing paper)

Opinions

Opinion 11/2026: concerning the proposal for a regulation of the European Parliament and of the Council establishing the AgoraEU programme for the period 2028-2034, and repealing Regulations (EU) 2021/692 and (EU) 2021/818 (COM(2025) 550 final)

Opinion 10/2026: concerning the proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities (COM(2025) 545 final)

Opinion 09/2026: concerning the proposal 2025/0240 (COD) for a regulation of the European Parliament and of the Council establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034 and amending Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509 (the “NRP plans proposal”) (COM(2025) 565 final/2)

Opinion 08/2026: concerning the proposal for a Regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034, repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 (COM(2025) 590 final)

Opinion 07/2026: concerning the proposal for a Regulation of the European Parliament and of the Council establishing Global Europe [COM(2025) 551 final]

Opinion 06/2026: concerning the proposal for a regulation of the European Parliament and of the Council on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response, repealing Decision No 1313/2013/EU (Union Civil Protection Mechanism) (COM(2025) 548 final)

Opinion 05/2026: concerning the proposals for a regulation of the European Parliament and of the Council establishing the conditions for the implementation of the Union support to the Common Agriculture Policy for the period from 2028 to 2034 and a regulation amending Regulation (EU) No 1308/2013 as regards the school fruit, vegetables and milk scheme (‘EU school scheme’), sectoral interventions, [...], rules on the availability of supplies in time of emergencies and severe crisis and securities (COM(2025) 553 and 560)

Opinion 04/2026: concerning the proposal for a Decision on the system of own resources of the European Union (COM(2025) 574 final)

Opinion 03/2026: concerning the proposal for a regulation of the Council laying down the multiannual financial framework for the years 2028 to 2034 (COM(2025) 571 final)

Opinion 02/2026: concerning the proposal for a regulation of the European Parliament and of the Council establishing Horizon Europe, the Framework Programme for Research and Innovation, for the period 2028-2034, laying down its rules for participation and dissemination, and repealing Regulation (EU) 2021/695 (COM(2025) 543 final)

Opinion 01/2026: concerning the proposal for a Regulation of the European Parliament and of the Council on establishing the European Competitiveness Fund (“the ECF”), including the specific programme for defence research and innovation activities, repealing Regulations (EU) 2021/522, (EU) 2021/694, (EU) 2021/697, (EU) 2021/783, repealing provisions of Regulations (EU) 2021/696, (EU) 2023/588, and amending Regulation (EU) [EDIP] (SEC(2025) 555 final; SWD(2025) 555 final; SWD(2025) 556 final)

Opinion 02/2024: concerning the proposal for a Regulation of the European Parliament and of the Council establishing the European Defence Industry Programme and a framework of measures to ensure the timely availability and supply of defence products (EDIP)

Opinion 02/2004: on the ‘single audit’ model (and a proposal for a Community internal control framework)

Abbreviations

Abbreviation	Definition/Explanation
ESC	European Solidarity Corps
EVHAC	European Voluntary Humanitarian Aid Corps
MTF	Multiannual financial framework
TFEU	Treaty on the Functioning of the European Union

Glossary

Term	Definition/Explanation
Beneficiary	Natural or legal person receiving a grant or loan from the EU budget to implement a project or programme.
Budget flexibility	Mechanism allowing the Commission to reallocate appropriations between programmes, policy windows, or years within the MFF ceilings to respond to changing priorities.
Direct management	Management of an EU fund or programme by the Commission alone, as opposed to shared management or indirect management.
Erasmus+	EU programme to support education, training, youth and sport in Europe, chiefly by giving university students the opportunity to study and gain experience abroad.
Error	Result of an incorrect calculation or an irregularity arising from non-compliance with legal and contractual requirements.
EU added value	Additional value generated by EU action compared with member state action alone.
European Anti-Fraud Office	Commission body that conducts administrative investigations into fraud, corruption, and irregularities affecting the EU budget.
European Public Prosecutor's Office	Independent EU body responsible for investigating and prosecuting crimes affecting the EU's financial interests.
Final recipient	Person or legal entity ultimately benefiting from an EU funded activity initiated or carried out by a beneficiary of EU aid.
Financial Regulation	Main set of rules governing how the EU budget is set and used, and the associated processes such as internal control, reporting, audit and discharge.
Financing not linked to costs	Funding delivery model based on the fulfilment of legal conditions or the achievement of results rather than actual spending.
Indirect management	Method of implementing the EU budget whereby the Commission entrusts implementation tasks to other entities (such as non-EU countries and international organisations).
Multiannual financial framework	The EU's spending plan setting priorities (based on policy objectives) and ceilings, generally for seven years. Provides the structure within which annual EU budgets are set, limiting spending for each category of expenditure.
Simplified cost option	Approach for determining a grant amount using methods such as standard unit costs, flat-rate financing or lump sums rather than the actual costs incurred by the beneficiary.
Sound financial management	Management of resources in accordance with the principles of economy, efficiency and effectiveness.

Term	Definition/Explanation
Treaty on the Functioning of the European Union	Core EU treaty defining institutional competences, including those of the ECA (Article 287) and budgetary provisions (Articles 310-325).

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This opinion, issued pursuant to Article 287(4) TFEU, which provides for consultation of the European Court of Auditors at the request of another EU institution, covers the proposed new regulation for the Erasmus+ programme adopted by the European Commission.

The purpose of this opinion is to provide observations on the proposal's design, governance, performance framework and financial control arrangements. It is intended to help ensure that the future programme promotes sound financial management, accountability, and European added value.

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