

OPINION 11/2026

(pursuant to Article 287(4), TFEU)

EN

**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)



EUROPEAN
COURT
OF AUDITORS

*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 AgoraEU programme for the period 2028-2034 (COM(2025) 550 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 Commission proposes a regulation establishing the AgoraEU 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 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, two existing EU programmes merge in one regulation:

- the Creative Europe Programme (CREA), established by Regulation (EU) 2021/818 repealing Regulation (EU) 1295/2013; and
- the Citizens, Equality, Rights and Values Programme (CERV), established by Regulation (EU) 2021/692 repealing Regulations (EU) 1381/2013 and (EU) 390/2014.

In addition, the proposal integrates financing related to MEDIA actions supported under the prerogatives of the Commission, such as [multimedia actions](#).

06 Similar to its predecessor programmes, AgoraEU will be implemented under direct or under indirect management, and will continue to be under the collective responsibility of three directorates-general (DGs): the DG for [Communications Networks, Content and Technology](#); the DG for [Education, Youth, Sport and Culture](#); and the DG for [Justice and Consumers](#). The European Education and Culture Executive Agency (EACEA) was also involved in the implementation of the two programmes that AgoraEU replaces. The agency’s mandate for the 2021-2027 MFF comprises a broad portfolio of programmes run by six parent DGs in the areas of education, youth, sport, culture, media, rights and values and pre-accession assistance². According to the legislative financial and digital statement of the proposal, AgoraEU will continue to be partly implemented by EACEA³ in the same way as previously.

07 In the last two programming periods, the CREA and CERV programmes were financed under headings 1a “Competitiveness for growth and jobs” (MFF 2014-2020), and 2 “Cohesion, Resilience and Values” (MFF 2021-2027). In the 2028-2034 MFF, AgoraEU will be under the new heading of “Competitiveness, Prosperity and Security”.

¹ [SWD\(2025\) 570](#), executive summary, page 2.

² As described in the Commission Decision [C\(2022\)5057](#) repealing Decision C(2021)951 and as amended by C(2022)9296, C(2023)4617 and C(2024)2350 EACEA programmes are: Erasmus+, Creative Europe, Citizens, Equality, Rights and Values programme (CERV), European Solidarity Corps, Neighbourhood, development and international cooperation instrument (NDICI), part of it being Intra Africa Academic Mobility Scheme, Instrument for pre-accession assistance (IPA III), Pilot Projects and Preparatory Actions in the area of education, youth, sport, culture and media.

³ [COM\(2025\) 550](#), Legislative financial and digital statement, page 10.

- 08** For the 2028-2034 MFF, the Commission proposes to increase the AgoraEU budget compared to the previous two separate programmes and including multimedia actions, to approximately €8.6 billion in current prices⁴ (€7.6 billion in 2025 prices). This compares to an allocated budget of approximately €4.3 billion in current prices (€4.3 billion in 2025 prices) during the 2021-2027 programming period, i.e. the Commission proposes a budget increase of 100 % at current prices or 77 % at 2025 prices.
- 09** In terms of implementation and forms of funding, the Commission’s proposal stipulates that⁵:
- EU funding may be provided in the form of grants, prizes, procurement, non-financial donations, budgetary guarantees, financial instruments, or blending operations, in accordance with the [Financial Regulation](#); and
 - the default delivery mode for funding grants should be financing not linked to cost or, “*where necessary*”, simplified cost options. However, the proposal does not exclude the reimbursement in the form of actual eligible costs, in those cases “*where the objective of an action cannot be achieved otherwise*”.
- 10** Given the diversity of the activities covered by AgoraEU, and the significant 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 the 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](#).
- 11** Finally, this opinion should be considered alongside the ECA opinion⁶ on the performance framework proposal, which aims to provide the framework for performance assessment and budget tracking in the 2028-2034 MFF.

⁴ Ibid., Article 11.

⁵ Ibid., Article 15.

⁶ Opinion [10/2026](#).

Main messages

- 12** 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: The AgoraEU programme promotes important EU values related to democracy, media and culture. There is neither a definition of EU added value in the current EU legislation, nor in the text of the proposal itself. We reiterate our message that public debate and decision-making would benefit from applying a common definition of EU added value for the optimal use of EU funds (paragraphs **13-19**).

Aligning spending objectives with EU-wide policy priorities: The proposal is aligned with the Commission's and the Council's strategic policy documents 2024-2029. However, the proposal could be improved by clearly requesting that complementarities with similar programmes be identified as only effective coordination of the programmes will ensure the optimal use of funds and the avoidance of double funding (paragraphs **20-24**).

Budget flexibility: The budget increase of AgoraEU by 100 % at current prices or 77 % at 2025 prices compared to the current period was not backed up by a quantitative analysis. AgoraEU now covers a wider range of activities with a larger budget; thus, it needs strong governance, transparent funding allocation, and effective monitoring and evaluation within a single unified framework. The proposal provides flexibility to re-allocate resources to and from shared management programmes, but it remains to be seen whether such approach would help policy implementation or be limited to greater absorption of EU funds. We consider that the proposal should require that the reallocation is duly justified in every case and only should 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 whereas they should be (paragraphs [25-29](#)).

Simplification of the programme and procedures: Consolidating two programmes into one offers benefits in terms of simplification and shared administration. However, the proposal would benefit from further clarification on the mechanisms through which synergies between the different AgoraEU strands will be ensured under the new funding structure (paragraphs [30-31](#)).

Performance framework: We note that the output and result indicators set out in Annex I to the proposed performance framework appear insufficient to assess the performance of all the activities related to AgoraEU. We also found a series of weaknesses in terms of clarity and relevance in the proposed output and result indicators. A more outcome-oriented and clearly defined performance framework, including the issuance of clear standards for data quality, reliability and auditability, would be necessary to ensure that the programme's contribution can be assessed and demonstrated. 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 [32-39](#)).

Compliance, transparency, accountability and traceability of spending: The proposal: (a) lacks specific provisions on management and control systems; and (b) indicates that the default delivery mode for grants is financing not linked to costs or, where necessary, simplified cost options without expanding on the circumstances where simplified cost options would be necessary. There should, however, be more clarity on the use of the funding mechanisms and the Commission should assess on case-by-case basis which financing is more appropriate. Moreover, the proposal should make clear the respective role and accountability and control arrangements needed at the EU and national level, in order to achieve sound financial management (paragraphs [40-45](#)).

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*", i.e. outside the EU legal framework (paragraphs [46-50](#)).

EU added value

- 13** As stated in our [review 03/2025](#) on the opportunities for the post-2027 MFF and reported in our opinions for the 2028-2034 MFF⁷, we consider that the concept of EU added value 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. In our [review 03/2025](#), we also noted that the Commission had not yet carried out an assessment of the EU added value of the current 2021-2027 programmes.
- 14** 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. While, in line with the better regulation [guidelines](#) and [toolbox](#), EU added value is assessed through impact assessments and evaluations, 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.
- 15** The memorandum to the proposal refers to the interim and *ex post* evaluations of existing legislation. In 2025, the Commission published:
- the interim evaluation of CREA 2021-2027 together with the *ex post* evaluation of CREA 2014-2020⁸; and
 - the interim evaluation of CERV 2021-2027 together with the *ex post* evaluation of the predecessors to CERV 2021-2027 programmes the “Rights, Equality and Citizens” 2014-2020 and the “Europe for Citizens” 2014-2020⁹.
- 16** The external studies supporting the Commission's evaluations were structured around the five mandatory evaluation criteria of the European Commission's better regulation [guidelines](#): in addition to effectiveness, efficiency, relevance and coherence, it assessed the EU added value of the programmes. This is defined as “*the additional value resulting from EU intervention beyond what would be achieved by member states alone*”¹⁰, or “*the*

⁷ Opinions [01/2026](#), [02/2026](#), [06/2026](#), [07/2026](#), [08/2026](#), [09/2026](#), [10/2026](#) and [12/2026](#).

⁸ [SWD\(2025\) 418](#).

⁹ [SWD\(2025\) 133](#).

¹⁰ Better regulation [guidelines](#), p. 25.

benefits that the EU action brings, such as economies of scale or achieving political objectives more efficiently (less costly) at the EU level”¹¹.

17 According to the evaluations, the main elements generating European added value for the programmes included:

- the increase in access to diverse European content and help of the audiovisual and other creative and cultural operators to scale up at European level and become more competitive;
- support to independent news coverage on EU affairs;
- the capacity to fund civil society work contributing to its independence; and
- the development of mutual trust among member states and improvement of cross-border cooperation.

18 In the legislative financial and digital statement that accompanies the proposal, the Commission states its considerations about the added value of EU involvement in the areas of the programme, the *ex ante* reasons for actions at EU level and the expected EU added value generated *ex post*. According to the Commission, the proposed regulation would, *inter alia*:

- address transnational and common challenges, for example threats to media freedom and pluralism, fragmentation of the cultural, creative and media sectors along national and linguistic borders;
- promote EU values at international level;
- support funding and service gaps not covered at member state level; and
- enhance the mobility of professionals, reinforcing the functioning of the internal market.

However, there is no definition of EU added value in the proposal itself.

¹¹ Ibid., p. 34.

19 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

20 The proposal's explanatory memorandum:

- outlines the EU values that frame the policy context in which the proposal is being made. These should be *“common to all member states and encompass democracy, respect for human rights, non-discrimination, equality, the rule of law, and pluralism, with cultural diversity, freedom of expression, including media and artistic freedom and pluralism, also being enshrined in the [Charter of Fundamental Rights of the EU](#)”*; and
- aligns with the Commission's [key 2024-2029 priorities](#) and the Council's [strategic agenda 2024-2029](#) that frame the budgetary and policy context in which the proposal is being made.

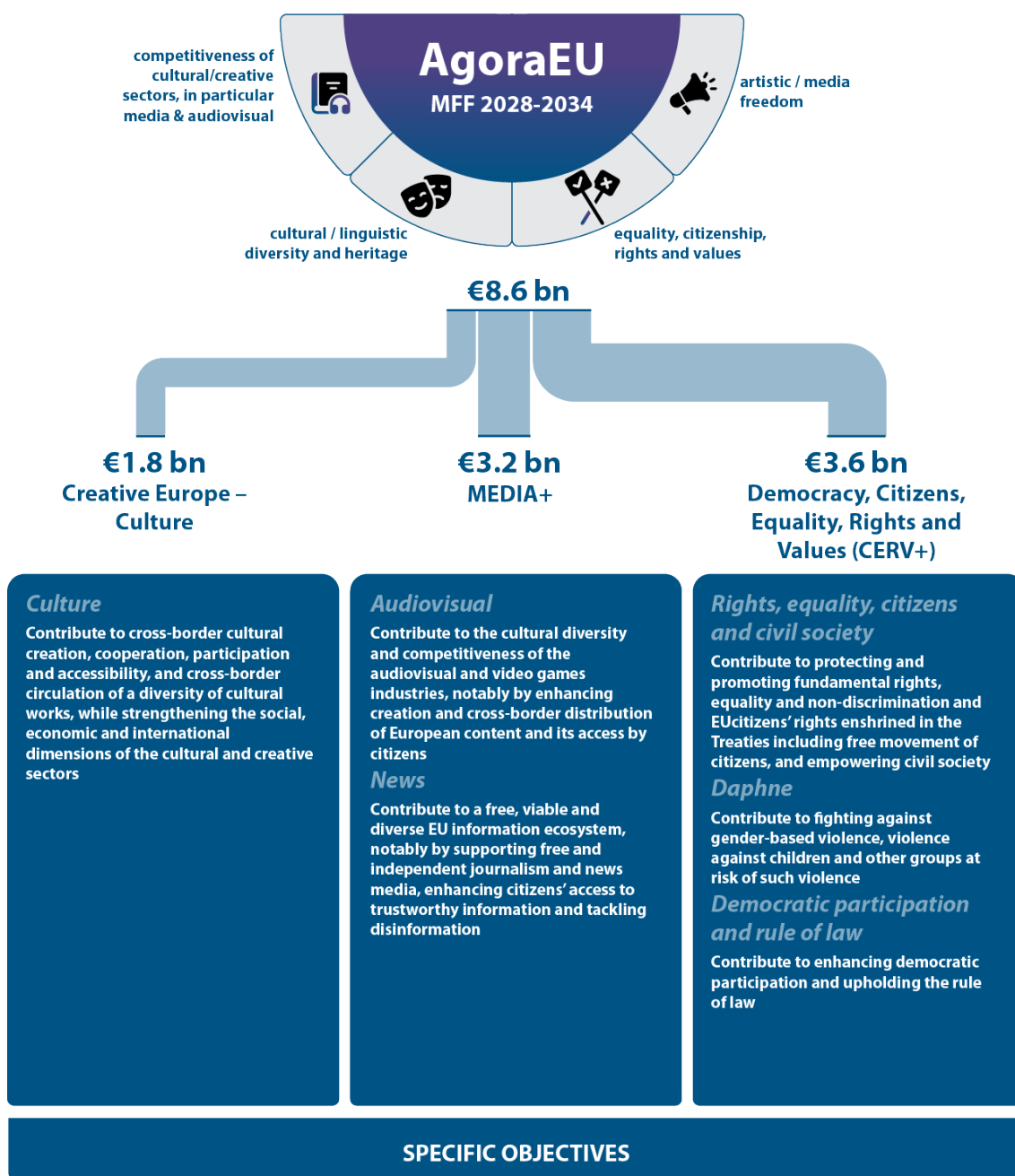
21 The AgoraEU proposal builds on the general objectives of the CREA and CERV Regulations of the 2021-2027 MFF¹², namely:

- (a) to promote cultural and linguistic diversity and heritage;
- (b) to increase the competitiveness of the cultural and creative sectors, in particular the media and audiovisual industries;
- (c) to safeguard artistic and media freedom; and
- (d) to protect and promote equality, active citizenship, rights and values as enshrined in the Treaties and in the Charter.

22 The four general objectives are further split to specific ones, which are grouped around three strands with an allocated budget for each strand, see [Figure 1](#).

¹² [COM\(2025\) 550](#), Article 3.

Figure 1 | The budget and specific objectives of AgoraEU by strand (amounts in current prices)



Source: ECA, based on Article 3 of [AgoraEU](#) proposal and paragraph 3.2.1.1. of the Legislative financial and digital statement.

23 The specific objectives of AgoraEU, compared to the CREA and CERV Regulations of the 2021-2027 MFF, have a larger scope than in the past:

- expand the MEDIA+ strand by including “media freedom and pluralism”, “detecting and combating disinformation”, and increasing the “competitiveness of the audiovisual and video games industries” aspects; and

- add the contribution in upholding the rule of law to the CERV+ strand, an overarching principle for the 2028-2034 MFF for all funds¹³ but also a prominent element of EU rights and values as enshrined in the TFEU¹⁴.

We note that the expansion of the scope responds to developments in the media landscape, and to further protecting democracy and the rule of law.

24 However, as far as one of the six specific objectives is concerned, that of “Democratic participation and rule of law”, the impact assessment, the explanatory memorandum and the proposal approach it in a generic way, as they do not provide a sufficient demarcation from other programmes to avoid duplication of funding. We note that the communication recently published on “European Democracy Shield for empowering strong and resilient democracies” lists at least another six programmes that will finance projects in the area of “democratic participation” from different angles¹⁵. We reiterate the comment of the opinion of the [Regulatory Scrutiny Board](#) of the Commission on the impact assessment of the Agora EU programme that the proposal “*should further explain how synergies between [different programmes] under the new funding structure will be ensured*”¹⁶. Therefore, the proposal should provide for a requirement to foster complementarity with similar funding programmes under the 2028-2034 MFF and avoid double funding.

Budget flexibility

25 For 2028-2034, the Commission proposes an increase of the entire MFF budget by 59 % at current prices (39 % at 2025 prices) compared to 2021-2027¹⁷. For AgoraEU, the Commission plans a budget increase of 100 % at current prices or 77 % at 2025 prices (see paragraph 08). However, the impact assessment¹⁸ 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

¹³ [COM\(2025\) 900](#).

¹⁴ [TFEU](#), Article 2.

¹⁵ [JOIN\(2025\) 791](#), p. 28, these programmes are: Justice Programme, Horizon Europe, Erasmus+, the European Competitiveness Fund, the Global Europe Instrument and the National and Regional Partnership Plans.

¹⁶ [Regulatory Scrutiny Board Opinion 11771/25](#) on the impact assessment on EU funding for cross-border education and training, solidarity, youth, media culture and creative sectors, values, and civil society, of 18 July 2025.

¹⁷ [COM\(2025\) 571](#).

¹⁸ [SWD\(2025\) 550](#).

clear financial information 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 inflation¹⁹.

- 26** The proposal also splits the AgoraEU budget of €8.6 billion in current prices by strand: €1.8 billion for the Creative Europe – Culture strand, €3.2 billion for MEDIA+, and €3.6 billion for CERV+²⁰ (see [Figure 1](#)). We note that this split of funds by strand is not part of the proposal but included in the legislative financial and digital statement that accompanies the proposal.
- 27** According to the explanatory memorandum that accompanies the proposal, the aim of the regulation is to increase the budget’s flexibility and ability to respond to changing realities and emerging problems by streamlining the EU intervention in the areas of culture, media and equality, citizens, rights and values²¹. 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.
- 28** In relation to budget flexibility and implementation, the proposal continues to allow – as in the 2021-2027 period²² – 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 used for the benefit of the member state concerned”*²³. In our [special report 18/2025](#)²⁴ 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 AgoraEU, 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 reallocation to be duly justified in every case and that quantitative limits are set on how much funding can be channelled to/from shared

¹⁹ Opinion [03/2026](#) on the MFF for the years 2028 to 2034, paragraph 20.

²⁰ [COM\(2025\) 550](#), Legislative financial and digital statement, paragraph 3.2.1.1.

²¹ *Ibid.*, explanatory memorandum, p. 2.

²² Regulation [\(EU\) 2021/818](#), Article 8(7); Regulation [\(EU\) 2021/692](#), Article 7(11).

²³ [COM\(2025\) 550](#), Article 12(2).

²⁴ [Special report 18/2025](#) on EU budget flexibility, recommendation 3.

management programmes. See also our opinions on the European Fund²⁵ and the Erasmus+²⁶.

29 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 “enable the management of actions not completed by the end of the programme”²⁷. 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. Such an arrangement was also not provided for in the two preceding programmes. This gives the Commission room for discretion in AgoraEU implementation, which could affect future budget appropriations and payments.
- It also allows part of the budget to be allocated to technical and administrative assistance²⁸, 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 programmes. We consider that it is necessary to establish a limit on the funds intended for technical and administrative assistance; this could be at the expense of the other projects that the programme would otherwise finance.

Therefore, we suggest the proposal addresses these issues.

Simplification of the programme and procedures

30 Following the results of the *ex post* evaluations of the CREA and CERV programmes and of the impact assessment of the proposal, the merger of the two programmes is intended to: allow reinforced coordination and flexibility with more impact from the EU budget; provide an optimal balance between simplification and policy relevance; and increase action on cross-cutting priorities and synergies.

²⁵ Opinion 09/2026, paragraphs 64 and 65.

²⁶ Opinion 12/2026, paragraph 27.

²⁷ COM(2025) 550, Article 11(3).

²⁸ Ibid., Article 11(4); Legislative financial and digital statement, paragraph 3.2.1.1.

31 The Commission’s general aim is to reduce the number of programmes for simplification purposes²⁹. Moreover, -in line with the [Political Guidelines](#) for the 2024-2029 period, the programme follows a “funding-follows-policy” principle, bringing together programmes that aim to protect culture, media and EU values³⁰. Consolidating two programmes in one offers potential benefits, such as sharing administration. However, we consider that it would be useful for the proposal to clearly define the expected synergies that would arise within the general and specific objectives of the programme which are insufficiently addressed in the impact assessment.

Performance framework

32 AgoraEU is to be implemented in accordance with the proposed performance regulation³¹, which establishes the [performance framework](#) for the 2028-2034 budget, 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 opinion³². In this section we analyse only selected elements³³ of the proposed performance regulation which directly relate to AgoraEU.

33 For each of the intervention fields in the proposed [performance framework](#), the Commission allocated one or more potential output and result indicators; however, it did not include impact indicators. In our [review 03/2025](#) we pointed out that performance frameworks should also cover results and impact, 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*”.

34 We found that the proposal for AgoraEU 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 those that could be of some relevance (see [Table 1](#)).

²⁹ SWD(2025) 570, executive summary, p. 2.

³⁰ COM(2025) 550, explanatory memorandum, p. 13.

³¹ COM(2025) 545.

³² Opinion 10/2026.

³³ COM(2025) 550, explanatory memorandum, page 13; recital point 35.

Table 1 | Intervention fields potentially relevant to measuring performance for AgoraEU

| Strand | Intervention fields |
|---|--|
| Creative Europe – Culture strand | 87 “Creative, cultural and arts activities and services” |
| MEDIA+ strand | 89 “Media freedom and pluralism, media viability, and access to news content” 90 “Enhance detection and countering of disinformation and media literacy” 91 “Media and entertainment: support creation, circulation and access to audiovisual works” |
| CERV+ strand | 417 “Consumer rights and consumer protection” 418 “Women's rights organisations and movements, and government institutions” 419 “Ending violence against women and girls and other groups at risk and measures to support victims and survivors of gender -based violence” 420 “Freedom of expression and promoting access to public information” 421 “Promote citizens' engagement and participation” 422 “Support to fundamental rights, rule of law, equality, anti -discrimination measures, digital rights and data protection” 423 “Support human rights defenders and whistleblowers” 424 “Support to civil society organisations” 425 “Assistance to legislatures and political parties in third countries” 426 “Support to electoral processes in third countries” 427 “Support for inclusive gender equality policies” |

Source: ECA, based on Annex I to the proposed [performance framework](#).

- 35** Regarding the output and result indicators of the intervention fields that might be related to AgoraEU, we found that there are no result indicators assigned to five of the intervention fields, i.e. to 418 “Women's rights organisations and movements, and government institutions”; 424 “Support to civil society organisations”; 425 “Assistance to legislatures and political parties in third countries”; 426 “Support to electoral processes in third countries”; and 427 “Support for inclusive gender equality policies”.
- 36** We also found that even where result indicators are defined, they are sometimes broadly formulated and may not capture the direct effects of supported activities. For example, the result indicator(s) for intervention field:
- 420 “number of people reached by activities” measures participation but does not demonstrate whether the programme has improved freedom of expression (see [Table 2](#));

- 422 “awareness of fundamental rights”; “awareness of the principles of the rule of law”; and “awareness of people and organisation of the General Data Protection Regulation” are not measurable.

Table 2 | Example of a result indicator not clearly defined relating to AgoraEU

| Intervention field | Output indicators | Result indicators |
|--|---|--|
| 420 “Freedom of expression and promoting access to public information” | <ul style="list-style-type: none"> — “Number of entities reached by support and capacity building activities – by type of entities (civil society organisations and other entities)” — “Number of projects supported” | <ul style="list-style-type: none"> — “Number of people reached by activities – by gender” |

Source: ECA, based on Annex I to the proposed [performance framework](#).

- 37** In addition, the proposal should be complemented with guidance specifying the methodology for collecting, verifying and aggregating such data. Without clear standards for data quality, reliability and auditability, there is a risk that performance information may not be sufficient to assess programme effectiveness.
- 38** We also reiterate³⁴ 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.
- 39** Taken together, these shortcomings risk focusing the performance framework on monitoring implementation rather than assessing effectiveness, value for money and EU added value. A more outcome-oriented and clearly defined performance framework would be necessary to ensure, particularly, that the programme’s contribution to democratic resilience and fundamental rights can be assessed and demonstrated.

Compliance, transparency, accountability and traceability of spending

- 40** The AgoraEU proposal does not include any articles dedicated to management and control systems. It only mentions that the programme must be implemented in accordance with the [Financial Regulation](#) under direct management or under indirect management, without referring to the specific articles that would apply. Although the

³⁴ [Review 02/2025](#) on the lessons to be learned from the weaknesses of the RRF and [review 03/2025](#).

[Financial Regulation](#) is the primary legal act for implementing EU funds, we consider that the proposal's lack of clear reference to the articles on management and control systems poses risks to compliance, transparency, accountability and traceability of spending, including risks to the protection of the EU's financial interests.

- 41** According to the proposal, funding to beneficiaries will have to be disbursed based on financing not linked to cost or, “*where necessary*”, simplified cost options (see paragraph [09](#)). However, the proposal is not clear about the circumstances under which simplified cost options would be necessary or appropriate. We also reiterate that financing not linked to cost may not be the most appropriate funding mechanism in certain cases (in the light of our audit findings on the RRF in [review 02/2025](#) on the lessons to be learned from the weaknesses of the RRF and [review 03/2025](#)) as it lacks transparency and has weak accountability and control arrangements. Therefore, we suggest that the Commission carefully assesses, on a case-by-case basis, whether this funding option is suitable for the bulk of the proposed spending. There should also be more clarity on the use of the funding mechanisms, and the respective role and accountability arrangements needed at the EU and national level, in order to achieve a satisfactory level of compliance, sound financial management, transparency, accountability and traceability in how funds are spent.
- 42** The proposed regulation allows for reimbursement based on actual eligible costs as an exception to the mandatory application of financing not linked to cost or simplified cost options, where it is considered that the objectives of an action cannot be otherwise 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 AgoraEU under direct or indirect management by the Commission and not for programmes under shared management with the member states, for example, the European Fund³⁵.
- 43** Nevertheless, regardless of the 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.

³⁵ [Opinion 09/2026](#).

- 44** We note that for the last five years DG Communications Networks, Content and Technology³⁶, and DG Education, Youth, Sport and Culture and the EACEA which implements parts of the two 2021-2027 programmes (CREA and CERV) have been reporting error rates within the materiality threshold of 2 % in the annual activity reports. For the same period, DG Justice and Consumers also reported residual error rate around 2 %, except in 2024 when it amounted to 3.1 %. We note that in our annual audit work on CREA and CERV 2021-2027 programmes for the statement of assurance, we have identified few quantifiable errors, such as ineligible expenditure.
- 45** Entities benefiting from the CREA and CERV programmes of the 2021-2027 MFF 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 proposal, we did not identify any provisions that would address this recommendation in relation to actions funded by CREA and CERV.

ECA audit mandate

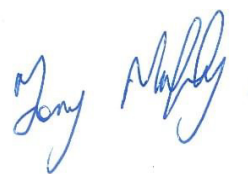
- 46** The proposed regulation is based on the [TFEU](#), and once adopted the [Financial Regulation](#) will cover its implementation. This will grant the ECA a comprehensive mandate to audit the regularity of EU expenditure, as well as the sound financial management of all EU policies and programmes.
- 47** Our audit rights are referred to in recital 34 of the proposed regulation, which states that any person or entity receiving EU funds is to fully cooperate in the protection of the EU 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.
- 48** This right also extends to final recipients of AgoraEU 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.

³⁶ For DG Communications Networks, Content and Technology this applies as far as the Creative Europe programme is concerned.

- 49** Article 14 of AgoraEU proposal refers to “*third countries*” and mentions that “*the third country shall grant the necessary rights and access required under Regulation (EU, Euratom) 2024/2509 (Financial Regulation) and Regulation (EU, Euratom) No 883/2013, and guarantee that enforcement 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, are enforceable*”. However, this Article does not expressly mention the ECA’s audit rights, unlike Article 14 of the CREA 2021-2027 Regulation (EU) 2021/818 and Article 19 of the CERV 2021-2027 Regulation (EU) 2021/692. This means that Article 14 of the AgoraEU proposal may not make the extent of the ECA’s audit rights sufficiently clear to readers in “*third countries*”.
- 50** As already mentioned in our [opinion 02/2024](#) on the European Defence Industry Programme any delegation agreements signed by the Commission should also uphold our audit rights. Accordingly, audit clauses should be included in the agreements with the entrusted entities. Moreover, the creation of off-budget mechanisms, which have previously complicated audit mandates, should be avoided.

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

For the Court of Auditors



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 18/2025](#), EU budget flexibility – Allowed unforeseen challenges to be addressed, but the framework is too complex

[Special report 11/2025](#), Transparency of EU funding granted to NGOs – Despite progress, the overview is still not reliable

[Special report 22/2024](#), Double funding from the EU budget – Control systems lack essential elements to mitigate the increased risk resulting from the RRF model of financing not linked to costs

[Special report 03/2024](#), The rule of law in the EU – An improved framework to protect the EU's financial interests, but risks remain

Reviews

[Review 04/2025](#), The Future of EU Cohesion Policy: Drawing lessons from the past

[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 03/2021](#), Financial contributions from non-EU countries to the EU and Member States

[Review 01/2018](#), Future of EU finances: reforming how the EU budget operates

Opinions

Opinion 12/2026, 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)

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 (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, (EU), 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)

Abbreviations

| Abbreviation | Definition/Explanation |
|--------------|---|
| CERV | Citizens, equality, rights and values programme |
| CREA | Creative Europe programme |
| EACEA | European Education and Culture Executive Agency |
| MFF | Multiannual financial framework |
| TFEU | Treaty on the Functioning of European Union |

Glossary

| Term | Definition/Explanation |
|--|--|
| AgoraEU | EU programme to provide support for culture, media and civil society. |
| 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. |
| 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. |
| Executive agency | Organisation set up and managed by the Commission, for a limited period, to carry out specified tasks relating to EU programmes or projects on its behalf and under its responsibility. |
| Financial Regulation | Main set of rules governing how the EU budget is set and used, and the associated process such as internal controls, 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. |
| 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 AgoraEU 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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