SPECIAL REPORT 26/2026 **EN**

EU support for technical and vocational education and training in least developed countries

Funding targets needs but does not lead to sustainable results



CURIA RATIONUM
EUROPEAN COURT OF AUDITORS

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Replies of the Commission and of the European External Action Service

Timeline

Audit team

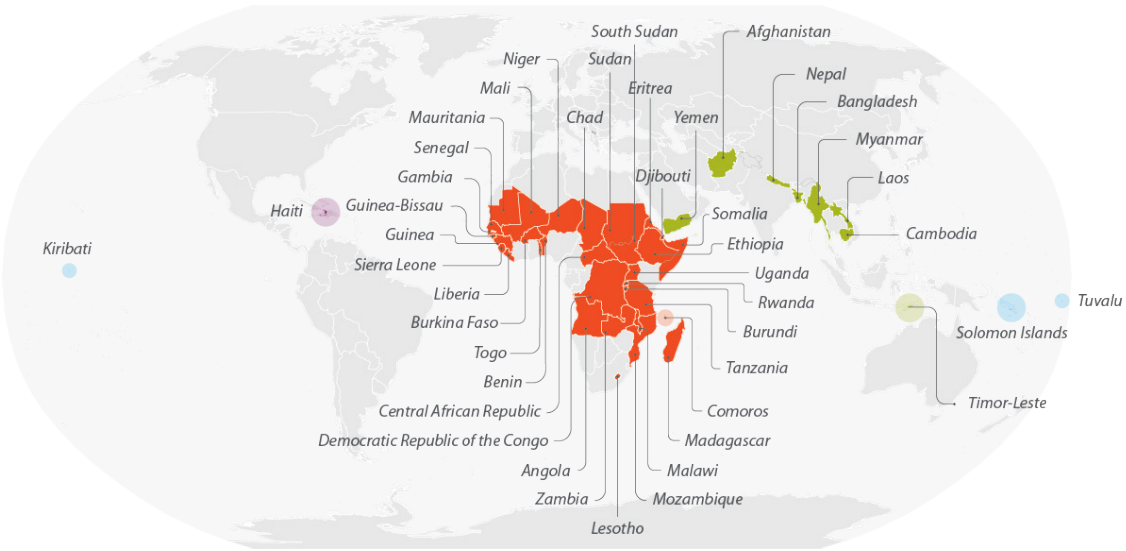
01

Main messages

Why this area is important

01 Education is a central building block in human development and in acquiring the skills and knowledge needed for economic development. The EU pursues the objective of fostering "the sustainable economic, social and environmental development of developing countries, with the primary aim of eradicating poverty"[1]. In this regard, the 44 least developed countries (LDCs) face the greatest challenges. ***Figure 1*** shows a map of the 44 LDCs in 2025.

Figure 1 | The map of least developed countries



Source: ECA, based on data from United Nations Committee for Development Policy.

[1] Article 21(2)(d) of the Treaty on European Union.

02 Jobs are seen as one of the best ways to reduce poverty and enable human development as well as prosperity. Technical and vocational education and training (TVET) enables people to enter the labour market or become self-employed, and ensures an adequate supply of skilled workers. It contributes directly to the targets of UN Sustainable Development Goal (SDG) 4 to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all; and the SDG 8 targets for decent work and economic growth.

03 The EU defined its priority areas and specific objectives for the 2021-2027 period with each partner country and region, resulting in multiannual indicative programmes for countries and regions in sub-Saharan Africa, Asia and the Pacific and the Americas and the Caribbean. Education is a priority area for 33 of the 44 LDCs, and 37 also place particular emphasis on vocational training.

04 We examined whether EU support for TVET in LDCs was delivered in an effective and sustainable way. More specifically, we assessed whether:

- the Commission had designed its support for TVET in LDCs adequately;
- the Commission implemented its TVET support in LDCs in an effective and sustainable way.

05 We reviewed the support provided by the Commission to LDCs between 2014 and 2024. This included an assessment of the EU contribution to the Global Partnership for Education (GPE), a fund to which the Commission is one of the biggest donors, with particular focus on its investments in teacher training. There have been no recent audits or evaluations in this area.

06 We visited two countries on the spot – Bangladesh and Liberia – and conducted desk reviews for projects in Niger, Uganda, and Yemen. With this report, we aim to contribute to improving the effectiveness and sustainability of future EU support for TVET in LDCs. More background information and details on the audit scope and approach can be found in ***Annex I***.

What we found and recommend

07 Overall, we conclude that the Commission's delivery of TVET support to LDCs targeted relevant needs and was generally well-coordinated. However, there are gaps in the strategic framework and insufficient measurement of outcome and impact. Nevertheless, most TVET projects delivered planned outputs. Follow-up data on subsequent

employment after training is available in only a few cases, and there are serious concerns regarding the sustainability of funded projects.

EU support was targeted and coordinated well, but there were gaps in the strategic framework and private-sector involvement

08 Technical and vocational education and training is one of the priorities of the EU's support for education in partner countries. The EU interventions in this area are based on a number of high-level documents with limited explicit focus on TVET, and no clear strategic framework for what the EU support is meant to achieve (paragraphs ***20***-***26***).

09 The Commission does not manage TVET as a separate policy, and clear and specific policy objectives are missing. While it uses a limited number of indicators to measure global TVET outputs, these mainly relate to student numbers and not to the effectiveness or sustainability of the support. This lack of specific indicators and policy objectives for TVET hinders the Commission's ability to demonstrate the effectiveness of EU support in this area. We noted issues with the accuracy and reliability of the financial data provided by the Commission on EU funding for TVET in LDCs (paragraphs ***31***-***33***). Outcome and impact indicators were available for less than half of the projects examined (paragraph ***55***).

10 EU support for TVET in LDCs takes various forms and pursues different objectives. While a certain degree of flexibility is necessary, due to differences between LDCs, several key elements needed for a comprehensive strategic framework are missing, beyond those mentioned in the previous paragraph. This includes the complementarity between the various interventions connected to TVET (paragraphs ***35***-***38*** and ***41***).

Recommendation 1

Strengthen the TVET strategic framework

The Commission should clarify the TVET strategic framework for partnership countries by:

(a) providing clear and coherent policy objectives for EU TVET support. This should include the balance between employability and support for TVET systems, and how to ensure complementarity with other interventions related to TVET;

(b) complementing the EU's international partnership strategy (currently the Global Gateway) with clear objectives, as well as providing guidance on the use of outcome and impact indicators for EU TVET support;

(c) reviewing the budget support guidelines to take into account new strategies and operational approaches.

Target implementation date: 2029

11 For the 2014-2024 period, budget support and systems improvement, i.e. strengthening the country's structured education framework for TVET, featured heavily in TVET support for LDCs. The proportion of contracts that included direct references to employability increased for the payments of the period 2021 to 2024 as compared to the period 2014 to 2020, in line with the Global Gateway strategy which shifts the focus from strengthening systems to improving job opportunities. This trend is however based on a relatively low level of payments for the 2021-2024 period, and it is therefore too early to say if it will materialise over the whole 2021-2027 period (paragraphs ***39*** and ***40***).

12 We found that the Commission cooperated well with partner LDC governments. EU support was aligned with national policy objectives and with the SDGs (paragraphs ***27***-***30***). Similarly, the coordination with EU member states at project level was also effective (paragraphs ***49***-***52***).

13 Private-sector engagement and partnership with TVET institutions is key to helping young people find employment after training, as well as ensuring that national TVET systems are meeting labour market needs. However, involving the private sector is a challenge in LDCs, where informal economies predominate. We found that only half of the projects sampled intended to involve the private sector (paragraphs ***42***-***48***). Although the private sector was involved in designing recent projects to a greater extent, its participation in implementation varied (paragraphs ***47*** and ***63***).



Recommendation 2

Promote private-sector involvement

The Commission should further promote private-sector involvement in the design and implementation of TVET projects, for example through greater outreach initiatives, to ensure that training is better tailored to the needs in local labour markets, with the aim of further increasing employment opportunities.

Target implementation date: end of 2027

Most sampled TVET projects delivered planned outputs but effectiveness can often not be demonstrated and sustainability and EU visibility are not ensured

14 Most of the sampled projects achieved their output targets, such as the number of students to be trained or classrooms to be equipped. Even where project output targets were met, the lack of outcome and impact indicators meant their effectiveness was not assessed. GPE projects also included mainly output indicators, but we found that results were not shared with, or requested by, Commission staff in EU delegations. Therefore, there is a need for additional guidance for delegation staff to obtain and use GPE project information (paragraphs *55*-*57*).

Recommendation 3

Provide guidance on monitoring of Global Partnership for Education

The Commission should clarify the channels and arrangements through which information on Global Partnership for Education implementation is shared at country level, with a view to improving information flow and supporting effective coordination among Commission headquarters, EU delegations and country-level stakeholders.

Target implementation date: end of 2027

15 Furthermore, we found that some equipment and facilities funded under the sampled projects had not been used, which calls into question the effectiveness of the support provided. This occurred for various reasons, including a lack of teachers trained to operate machinery, standard equipment being issued to schools regardless of their specific needs, and schools not being (or having no prospect of becoming) operational (paragraph *58*).

16 Tracer studies, which analyse graduates transition from education and training to employment and follow-up project results, are widely considered good practice, but we only saw these carried out for (parts of) two projects in our sample. Tracer studies were planned for four other projects, but these were either still ongoing or had just finished at the time of the audit. Lack of funding after the end of project activities was cited as the main obstacle to carrying out tracer studies (paragraphs *59*-*62*).

Recommendation 4

Follow up employment outcomes

For TVET projects aimed at increasing employability, the Commission should ensure that employment indicators are followed up, for example by including in projects budgets funding for tracer studies to be carried out after a fixed period once training ends. These studies could form part of final project evaluations.

Target implementation date: end of 2027

Most projects struggle to survive after funding stops

17 Sustainability is an important aspect to consider at the project design stage. We found that all the projects in our sample had addressed this issue, but with different approaches and to varying extents, which in most cases did not include the use of clear exit strategies. In some cases, descriptions of project sustainability were based on unrealistic assumptions and almost all projects we looked at, including GPE projects, had weaknesses that affected their sustainability. These included difficulties in securing funding and limited private-sector involvement in LDCs (paragraphs *64*-*72*).

Recommendation 5

Increase TVET project sustainability

The Commission should increase TVET project sustainability, by requiring each project to include an exit strategy that is established at the outset and based on realistic assumptions, clarifies roles and responsibilities of those involved during and after funding ceases, and identifies future financing options. This exit strategy should be updated as the project develops, particularly as it reaches its final stages or if significant changes occur.

Target implementation date: end of 2027

18 The projects we visited generally displayed the EU emblem and the Global Gateway logo, where relevant. EU visibility was a particular challenge for budget support and for GPE teacher training. Public visibility of the EU projects in our sample was limited (paragraphs *73*-*76*).

02

A closer look at our observations

EU support was targeted and coordinated well, but there were gaps in the strategic framework and private-sector involvement

19 We examined whether the Commission's support for TVET in LDCs was adequately designed, including whether this support was:

- based on a comprehensive strategic framework;
- targeted at partner countries' needs;
- properly coordinated with relevant stakeholders;
- designed with appropriate involvement of the private sector.

The strategic framework for EU TVET is not always up to date and gaps remain

Specific policy objectives for TVET support are not always clear, but the Commission has developed some useful operational guidance

20 Several high-level documents refer to EU TVET support in partner countries, including LDCs. The most relevant in the EU's 2021-2027 multiannual financial framework (MFF) is the Global Gateway strategy. Launched in 2021 by the Commission and the EU High Representative, it is the European strategy to boost smart, clean and secure links in areas

like digital, energy and transport sectors, while also strengthening health, education and research systems across the world.

21 "Education and research" is one of Global Gateway's five key areas of partnership, with three education priorities:

- equity and inclusion,
- quality teaching and learning,
- skills for life and jobs.

The second priority, quality teaching and learning, underlines that qualified teachers are key for the EU's Global Gateway education investments. The third priority, skills for life and jobs, is particularly relevant for TVET in LDCs and shows that the EU considers vocational education and training to be "at the heart of social and economic transformation to achieve its aims of equitable green and digital transitions".

22 The Global Gateway education webpage explains that the "skills for life and jobs" priority is about providing young people with adequate skills matching labour market needs. However, neither this nor the Commission and EU High Representative's Global Gateway joint communication of December 2021 describe the education priorities in detail. Furthermore, there are no associated objectives or plans for how to support them in the LDCs. While it can be questioned if the webpage is the most appropriate source for setting out overall policy objectives, it could, however, provide links to relevant policy documents to enhance clarity on EU objectives for TVET support in partner countries. As this is not the case, objectives and intended results of the EU's TVET support in LDCs are not visible.

23 A number of other EU documents contain references to EU TVET support in partner countries, but they are either outdated or include only limited TVET content[2]. The Commission has also published in March 2017 guidance on "Vocational education and training for inclusive growth in development cooperation". More recently, it issued guidance documents for both education and employment and vocational education and training (VET) to help delegations and EU project implementing partners define project

[2] Examples include: Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – "A Stronger Role of the Private Sector in Achieving Inclusive and Sustainable Growth in Developing Countries"; European Consensus on Development; Joint Communication from the Commission to the European Parliament and the Council – "Towards a comprehensive Strategy with Africa".

logical frameworks which include result indicators for outputs, outcomes and impacts[3]. In March 2021, the Commission also published extensive practical guidance for designing employment-focused interventions in development cooperation.

Since 2013, the Commission has not issued any evaluation specifically focusing on TVET support

24 In December 2013, the Commission took stock of its TVET support in development cooperation in the report on the TVET and skills development in EU development cooperation. The report made 18 wide-ranging recommendations, including on the need to build a coherent EU TVET and skills development strategy for development cooperation. There has been no report on follow-up actions.

25 A VET/professional training evaluation was launched at the Commission's request in 2018 and, by 2021, 16 extensive partner country case studies had been prepared for the period 2014-2018, as well as surveys of EU staff, implementing partners, and employer organisations and trade unions. This evaluation was not finalised.

26 Early in 2026, the Commission published an evaluation of the EU's support for partner countries in the education sector (2014-2024). The inception report, a roadmap that outlined the work to be carried out for the evaluation, had specified that TVET would be outside the scope of the evaluation; however, five of the report's six recommendations touch upon TVET, including teacher training, as they refer to skills. This illustrates TVET's importance in the overall context of education.

The EU's TVET support is largely aligned with national policy objectives, but there are shortcomings in the performance framework and guidance

27 TVET support for LDCs operates in a complex environment involving many stakeholders (***Annex I*** paragraph ***12***). Coordinated design and implementation of EU TVET support at all levels is key to ensuring its effective delivery as well as ownership by partner countries. We found that, in the LDCs sampled, there was a good level of cooperation with governments. The EU support was generally aligned with national policy objectives and with the UN's Sustainable Development Goals, while also taking account of EU interests (for an overview of our project assessment, see ***Annex IV***).

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[3] Examples include: "Results and indicators for development – Employment and VET" (August 2022) and "Results and indicators for development – Education" (September 2022).

28 National policy objectives sometimes extend beyond local labour market needs. For example, Bangladesh's Seventh Five-Year Plan (covering financial years 2016-2020) also recognises migration as an integral component of the country's development process. EU TVET projects in Bangladesh therefore address not only the country's local labour market needs, but also EU labour market needs with a view to legal migration. We visited TVET institutions that, in addition to professional training, taught European languages to prepare students for legal migration. However, the application of these skills will depend on future EU policies towards legal migration.

29 National policy objectives can be broad and include, for example, both labour market needs and TVET system support. The TVET system is part of the education system and refers to the structured framework through which educational institutions deliver knowledge and skills to learners[4]. Seven of the 14 projects in our sample, excluding the GPE teacher-training projects, specifically addressed local labour market needs and characteristics. The other seven did not, with some (such as the budget support project in Bangladesh) focusing more on capacity building (often used interchangeably with the term "systems strengthening")[5]. Where needs assessments were available, these had been carried out either by the national government or the EU project implementing partner. In some cases, existing assessment reports were used.

30 We observed some examples of good practice enabling the EU to be well connected to national policy needs. In Liberia, the EU delegation provided advice to the Ministry of Education, facilitating the alignment between EU interventions and national policy needs. In Bangladesh, the EU delegation's technical assistance team was physically located in the premises of the Ministry of Education's Directorate of Technical Education. It facilitated regular interaction with government counterparts in Bangladesh, followed sector developments and supported coordination with other development partners. The World Bank, the Asian Development Bank and the Japan International Cooperation Agency had also seconded teams to the Ministry.

The Commission does not have specific indicators to assess the effectiveness or sustainability of TVET support

31 The Commission does not manage TVET as a separate policy; it therefore sets spending targets for education as a whole, which includes TVET (***Annex III***). It uses a limited number

[4] UNESCO Education system definition.

[5] "Understanding capacity-building/capacity development - A core concept of development policy", European Parliament briefing, April 2017.

of global indicators for TVET outputs, but these do not relate to the effectiveness or sustainability of support:

- Global Europe Results Framework (GERF) indicator 2.14: "Number of people who have benefited from institution or workplace based VET/skills development interventions supported by the EU: (a) all VET/skills development, (b) only VET/skills development for digitalisation NDICI—Global Europe". Three other GERF indicators are indirectly relevant but not specific to TVET[6].

- NDICI-Global Europe Regulation Annex VI, indicator 6: "Number of students enrolled in education: (a) primary education (b) secondary education; and number of people who have benefitted from institution or workplace-based vocational education and training / skills development interventions, supported by the Union".

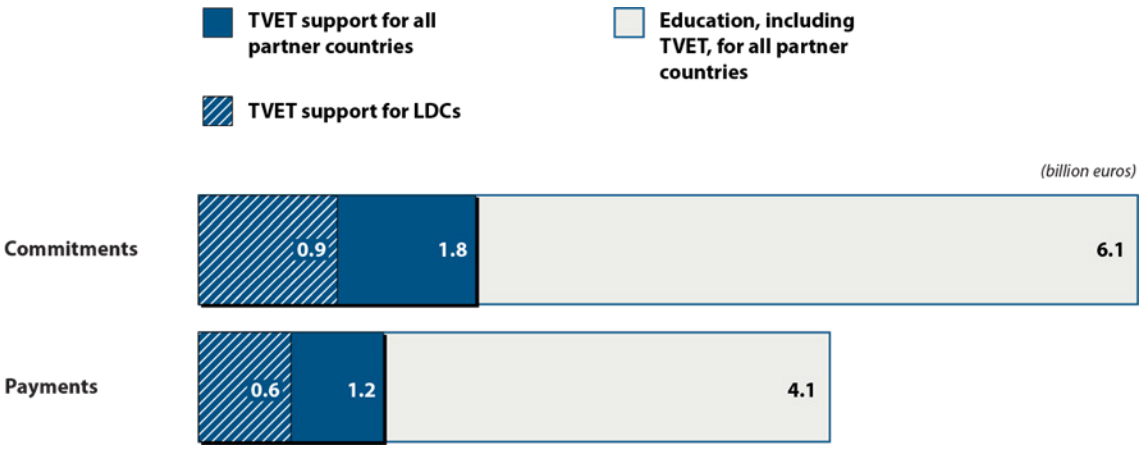
32 For TVET, indicators are mainly set per project or programme for budget support. With the lack of specific indicators and clear objectives for TVET in LDCs as a whole, it is not possible to determine whether TVET support achieved its intended results, such as improved employability (paragraphs ***59-62***), nor to demonstrate the effectiveness of the EU support in this area. Limited data on the performance of TVET-interventions reduces the amount of information available on lessons learned to refine interventions, allocate resources efficiently or adjust programme design.

33 Furthermore, we noted issues with the accuracy and reliability of the financial data provided by the Commission on EU funding for TVET in LDCs. Commitments and payments for official development assistance are classified according to 5-digit codes developed by the Development Assistance Committee of the Organisation for Economic Co-operation and Development. The chosen Development Assistance Committee sector code(s) should identify the sector targeted by the contribution. However, we found several examples of commitments and payments related to projects in our sample that had been incorrectly allocated to TVET.

34 ***Figure 2*** gives an overview of key figures on EU funding for TVET, based on the available data.

[6] GERF 2.13 on the number of (a) jobs, (b) green jobs supported/sustained by the EU; GERF 2.36 on the number of students enrolled in education with EU support and indicator and 2.39 on the number of people directly benefiting from EU-supported interventions to reduce social and economic inequality.

Figure 2 | Key figures on EU funding for TVET, 2014-2024 (billion euros) – DG INTPA

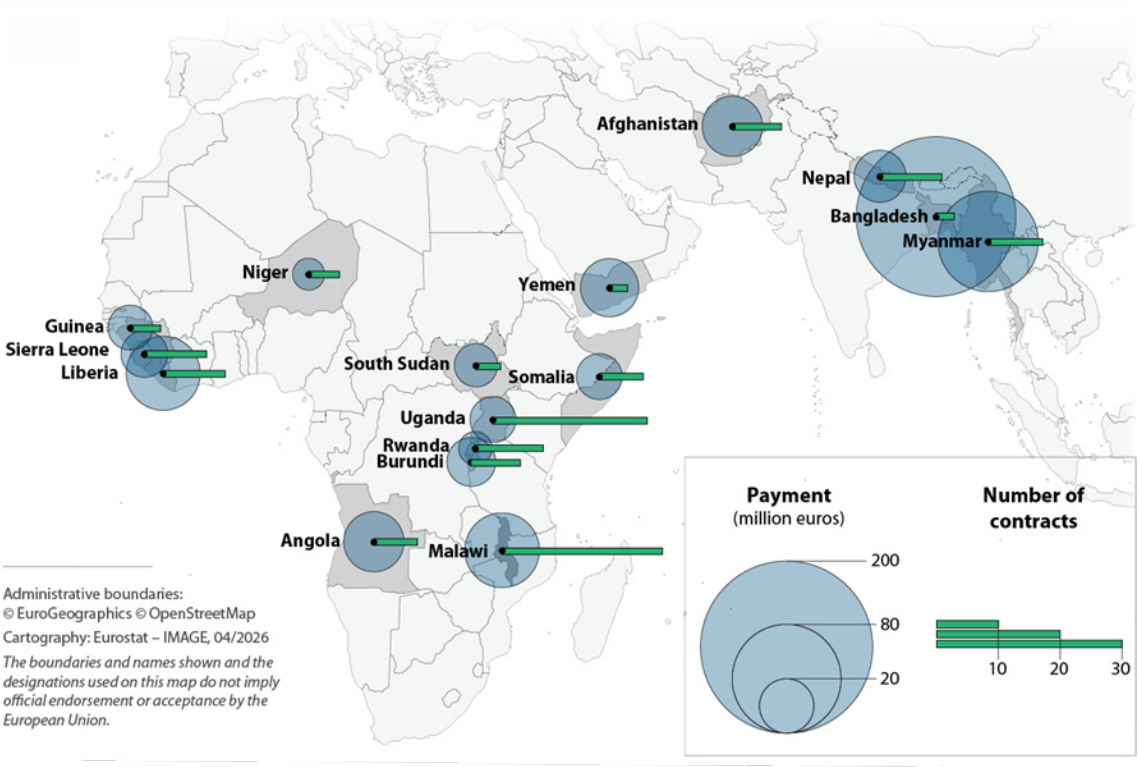


Source: ECA, based on European Commission (DG INTPA) data.

Different support delivery modes, with limited guidance on use of budget support

35 Between 2014 and 2024, the Commission used various approaches to provide EU support in partner countries. Of the LDCs with the highest payments during that period, some had many contracts (whether for projects or for budget support programmes) for rather small amounts while others had fewer contracts for larger amounts (***Figure 3***).

Figure 3 | Number of contracts and amounts paid for top beneficiary countries – 2014-2024



Note: The number of contracts includes not only those allocated to a vocational training code under the classification system developed by the Development Assistance Committee of the Organisation for Economic Co-operation and Development, but also those allocated to various categories of professional training Development Assistance Committee codes.

Source: ECA, based on Commission database of TVET commitments and payments in 2014-2024, excluding the GPE.

36 According to the Commission TVET financial data (paragraph ***34***), three LDC countries have benefited from TVET budget support payments in the 2014-2024 period: Bangladesh (€68.8 million) (***Annex II***), Myanmar (€52.5 million) and Niger (€37.0 million) (paragraph ***38***)[7]. Budget support is not project-based and involves direct financial transfers to the national treasuries of partner countries engaging in sustainable development reforms. Budget support payments have decreased[8], both from the EU and from other donors, notably in sub-Saharan Africa, where most LDCs

[7] Additional information on budget support: DG INTPA's webpage on budget support and the 2024 annual report on the implementation of the European Union's external action instruments in 2023, DG INTPA, pp. 178-184.

[8] Swedlund HJ, Lierl M., The rise and fall of budget support: Ownership, bargaining and donor commitment problems in foreign aid, *Dev Policy Rev*, 2020, 38:O50–O69.

are located. In the current MFF, the Commission continues to provide budget support for TVET in some countries, but its engagement now mostly takes the form of projects.

37 We noted that the conditions for using budget support in fragile countries (see paragraph ***41***) are referred to in Commission guidance dating back to 2017[9] which has not been updated since then. Budget support has so far primarily dealt with improving TVET systems whereas the EU's focus has shifted towards employability (paragraph ***21***). Therefore, the complementarity between different interventions – including GPE funding which has allowed the Commission to maintain one of its sources of support to primary education and teacher-training – is important in order to allow synergies and ensure an appropriate balance between capacity building and the Global Gateway "skills for life and jobs" priority.

38 Our sample of projects and programmes for Bangladesh included both the Skills 21 project and sectoral budget support (paragraph ***36*** and ***Annex II***). Budget support for the "Human capital development programme for Bangladesh 21" started under the 2014-2020 MFF and continued in 2021-2027. This is a large budget support programme with an overall EU contribution of €245 million, comprising €165 million for primary education and €79 million for TVET. In Niger, there were also TVET budget support payments totalling €37 million between 2014 and 2024.

EU support for TVET increasingly focuses on improving employability

39 Under the Global Gateway strategy, the Commission's approach to TVET is partially shifting from strengthening systems to improving job opportunities, in line with the third Global Gateway priority for education: skills for life and jobs.

40 Our analysis of EU TVET contracts for the countries that received the highest payments between 2014 and 2024, based on the contract descriptions and objectives, shows an increasing focus on employability:

— around 24 % of 2014-2020 payments (€434 million);

— around 45 % of 2021-2024 payments (€42 million)[10].

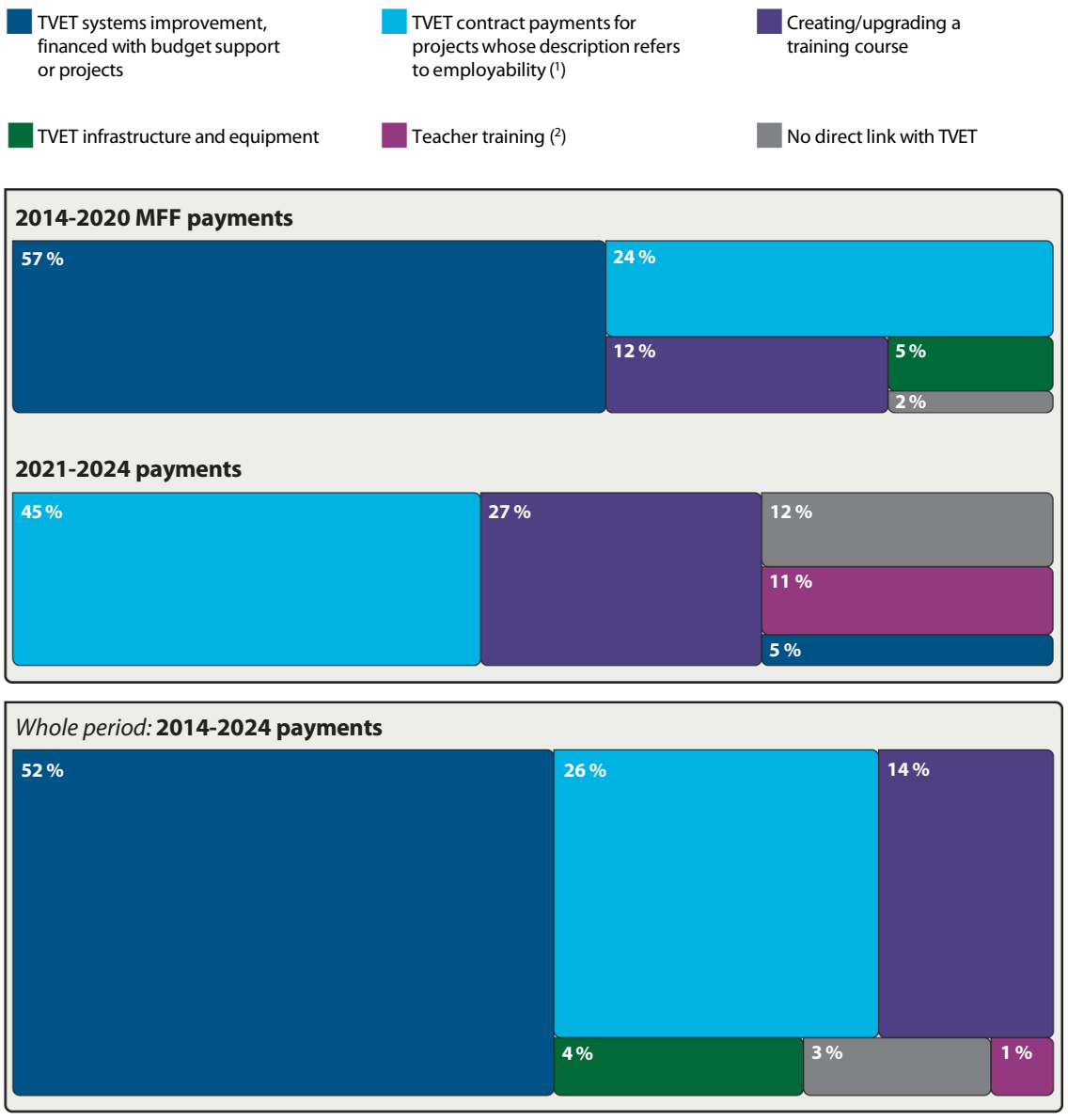
With the Global Gateway strategy, the Commission's approach has shifted from strengthening systems to improving job opportunities. This trend is however based on

[9] Tools and Methods Series – Guidelines number 7 – Budget Support Guidelines – September 2017.

[10] Source: ECA, based on Commission database of TVET commitments and payments in 2014-2024, excluding the GPE.

a relatively low level of payments for the 2021-2024 period, and it is therefore too early to say if it will materialise over the whole 2021-2027 period. The Commission continues to fund a wide variety of actions supporting TVET (***Figure 4***). Representatives of the governments of Bangladesh and Liberia confirmed, in interviews during our visits, that they still need support for TVET systems beyond actions to improve employability (such as training including internships to acquire professional skills needed for the local labour market).

Figure 4 | Breakdown of EU TVET support payments by type of action



(1) Project descriptions may also refer to other objectives, such as upgrading training programmes, reducing inequalities/poverty, etc.
(2) EU projects only, GPE excluded.

Note: The "no direct link with TVET" category is related to the incorrect allocation of diverse actions to TVET based on their Development Assistance Committee codes, even though these projects have only a marginal connection to TVET.

Source: ECA, based on Commission database of TVET commitments and payments in 2014-2024, excluding the GPE; TVET payments for countries that received the highest payments in 2014-2024.

41 EU support for TVET in LDCs takes various forms and pursues diverse objectives, which is justified by the differences among LDCs in terms of economic, social and political context. Many LDCs, including most in sub-Saharan Africa, are considered to be fragile

countries[11]. While the Commission has prepared guidance on developing indicators and employment-focused interventions, important gaps remain. There is a lack of clear and coherent TVET policy objectives, and of effectiveness and sustainability indicators. In addition, there is insufficient guidance on how to achieve complementarity between various TVET interventions and with the Global Gateway priority of employability (paragraphs ***35***-***40***).

Low engagement with the private sector

42 Involving the private sector in the design of high-quality TVET enables trainees to acquire the necessary skills. It also reduces the risk of a mismatch between qualifications and labour market requirements, leading to a higher chance of subsequent employment and thus to a TVET system that is fit for purpose.

43 The need to involve the private sector has been underlined by the UNESCO International Centre for Technical and Vocational Education and Training (UNEVOC), which states: "the private sector has an important role to play in promoting quality TVET both as an employer and a training provider. Aligning existing TVET programmes to industry demand is a top priority…".

44 As regards the involvement of the private sector in promoting TVET, the feedback we received during interviews with representatives from private-sector organisations in Bangladesh and Liberia was generally not very positive. They generally considered that the skills available on the labour market did not match their needs and described TVET institutions as furnishing students with basic requirements only.

45 It is worth noting that TVET may suffer from a lack of attractiveness to students in LDCs. According to stakeholders interviewed in both Bangladesh and Liberia, a more prestigious general education followed by university studies would be the first choice for many, academic performance and family economic circumstances permitting. Furthermore, families also have other, interlinked, reasons for not sending their children to TVET institutions, such as:

— high training costs relative to perceived low chances of finding a well-paying and secure job;

— training courses not being based on employer needs or relevant industry skills.

[11] "Fragility and fragile contexts", Norwegian Agency for Development Cooperation, 23 September 2024.

46 The private-sector organisations we met considered that when designing projects, donors and governments should involve employers more. Our sample showed mixed results in that regard. Out of 14 projects – excluding GPE teacher-training projects (***Annex IV***) – the private sector contributed to the design of seven, with differing levels of involvement. We found indications that the private sector was more involved in the design of recent projects than of those initiated earlier.

47 Involving the private sector can be challenging in countries with large informal economies[12]. In LDCs, more than one third of GDP comes from the informal sector, and more than 90 % of employment is informal[13]. The private-sector representatives we interviewed were from the formal economy. Economic activity in the informal sector is neither registered for taxation nor regulated, and estimating its size is challenging. According to the World Bank Informal Economy Database, for comparison, the proportion of total GDP represented by the informal economy for the EU as a whole is 15.6 %.

48 Countries with large informal economies can apply alternative training solutions in addition to those designed for the formal economy. These include:

- informal apprenticeships with a master craftsperson; in this connection, the International Labour Organisation in 2012 published a resource guide for Africa that also emphasises improving linkages between informal apprenticeships and formal systems;
- the "provision of courses for the recognition and certification of informally acquired skills", which is one of a number of different approaches described in the German Agency for International Cooperation's 2019 "Toolkit – Learning and working in the informal economy"[14];
- courses and assessments for the recognition of prior learning, which formed part of EU-funded projects we saw in Bangladesh during our visit;
- transferable skills for people who lack professional certification. In LDCs, these people may work in different industries such as agriculture or construction, at different times of the year.

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[12] System of National Accounts (2025 edition), paragraph 39.2.

[13] ECA calculation based on the World Bank Informal Economy Database, using the "multiple indicators multiple causes" (MIMIC) model for the informal economy size and the most recent available data on informal employment.

[14] P. 15.

Coordination with EU member states is effective at project level

49 TVET support in LDCs involves multiple donors. For example, in Bangladesh, the EU technical assistance team carried out a TVET support mapping exercise at the end of November 2025. It showed that, at that time, 21 different projects were ongoing, involving 13 donors (including the EU) and totalling more than €1 billion. These included projects totalling €127 million that were at least partly EU-funded (with the government of Bangladesh being one source of co-financing for all the larger projects).

50 Coordinated design and implementation at all levels is key to ensure effective delivery as well as ownership by partner countries. One way of achieving this is through the Team Europe approach. According to the Commission, the objective of this approach is for the EU and its member states – including their implementing agencies and public development banks – to join forces in order to increase the complementarity and impact of their external action.

51 In this context, we noted the close cooperation between the EU and several member states on regional Team Europe initiatives in Africa, in particular VET Toolbox 1 (2017-2022), VET Toolbox 2 (2020-2025) and OP-VET (2024-2029). We also received positive feedback on cooperation with the EU from the national cooperation agencies we consulted that had been involved in these initiatives.

52 Our sample also included projects where an EU member state development agency providing co-financing was the implementing partner or had financed other complementary projects. For example, the German Agency for International Cooperation implemented one project in Liberia, and the Belgian Agency for International Cooperation implemented a project in Uganda. In Liberia, one implementing partner also managed a complementary project co-financed by Sweden to support youth employment through TVET. These examples represent good practice in terms of donor coordination and collaboration between the EU and its member states.

Most sampled TVET projects delivered planned outputs but effectiveness can often not be demonstrated and sustainability and EU visibility are not ensured

53 We examined whether the Commission implemented its support for TVET in LDCs effectively, including:

- the use of adequate monitoring systems;
- the achievement of planned objectives;
- project sustainability; and
- project visibility.

Most projects and programmes achieved their planned outputs, but employment information is often unavailable

Output targets largely achieved, but some issues affecting effectiveness

54 In EU international partnership projects – including TVET initiatives in least developed countries – a logical framework or results chain is included in contracts and financing agreements to facilitate project monitoring and evaluation. The results chain should include indicators at three levels:

- **output:** goods or services directly delivered through the project;
- **outcome:** medium-term change in the behaviour of the target group;
- **impact:** long-term change to which the project will contribute in the given country, region or industry.

55 Seven out of 14 sampled projects (excluding GPE projects), and particularly those that were still ongoing, were to be monitored using result indicators for outputs, outcomes and impacts (***Annex IV***), while the other seven relied on output indicators only. We observed, however, that most of the indicators described as impact and outcome indicators were very similar to output indicators. According to the data received, GPE project results are also measured on the basis of output indicators. Although student learning outcomes data was planned, it was not available for two of the three projects in our sample. Therefore, the data available at the time of the audit showed that the performance of EU TVET

projects or programmes had been measured mainly through the achievement of output indicators rather than a combination of output, outcome and impact indicators. In practice, TVET indicators focus on information such as the number of people having received training, but not on whether this training has resulted in employment. Most of the projects in our sample met the targets set for their output indicators (four "good", four "satisfactory", four with "some weaknesses" and five "not yet possible to conclude") (***Annex IV***).

56 For the Bangladesh budget support programme (paragraph ***38***), the EU delegation had reviewed the government's payment requests in detail. Given that some performance indicators for variable-tranche payments were not achieved, the Commission reduced the corresponding payments.

57 GPE projects mainly included output indicators (paragraph ***55***) for monitoring and evaluation. Monitoring data related to these indicators was available at GPE headquarters, but the EU delegations considered it too resource-intensive to obtain it locally and reported to us that they had limited communication and information on the progress of GPE projects.

58 Although output targets were mostly achieved, we noted other issues linked to purchased equipment, which calls into question the effectiveness of the way funds were used. During our on-the-spot visits, we saw equipment and facilities funded by the projects that had not been used (***Box 1***). According to some teachers we interviewed, the EU-funded equipment is sometimes among the most high-tech of its type available in West Africa. The non-use of this equipment was due to factors such as its technological complexity and staff's limited skills to operate it. In one case, a standardised set of equipment was bought for multiple schools that had varying needs, while in another case an investment was made in a school that was not operating. We observed the issue of non-use in both EU projects and GPE-financed projects. For example, a new school building financed by the GPE in Liberia had remained empty for more than two years due to a claimed lack of government authorisation.

Box 1

Examples of unused equipment

Project 1 (LBR 1) – Liberia – Implemented by an international organisation

The project's aim is to strengthen the TVET sector in order to enable young Liberians to increase their employability and entrepreneurship potential in response to economic growth opportunities. Outputs include staffing selected TVET providers with instructors, upskilling administrators and principals, and modernising facilities (including systems, infrastructure and equipment) to deliver demand-driven training programmes in key strategic sectors for the Liberian economy. The project covered six counties and nine schools.

We visited five of the schools, and in several saw EU-funded equipment that had remained unused for lengths of time ranging from nine months to around two and a half years. For further information on the viability of one of these schools, see ***Box 3***.

Agricultural school – Unused tillers and welding equipment

Unused tillers



Welding equipment



Source: ECA.

There were weaknesses in the monitoring of employment results

59 TVET aims to provide skills that match the needs of societies and labour markets, leading to jobs. EU guidance documents require projects to include indicators that measure subsequent employment (paragraph ***23***), such as the "percentage of jobseekers who found formal employment within 6 months after participating in an EU-funded intervention". Such indicators were set for seven out of 14 projects in our sample (excluding GPE projects).

60 Tracer studies, as defined by the European Training Foundation, are "retrospective analyses of graduates through a standardised survey, which take place some time after graduation

(normally between 6 months and 3 years)". One of their objectives is to "assess the transition of graduates from education and training to the labour market". They are widely considered to be good practice and, in many countries, conducting them is a formal requirement for the accreditation of study programmes[15].

61 Of the seven projects with employment indicators set, tracer studies had been carried out for (parts of) two, with four other studies planned for projects that were ongoing or recently completed. For one other project, a study was planned but not carried out.

62 The unavailability of funding after project activities are completed limits the ability of the implementing partner to conduct studies to follow up employment-focused initiatives. Conducting these studies can be challenging, especially in situations affected by political instability. Tracer studies can, nevertheless, form part of final project evaluations.

Limited involvement of local stakeholders, but some examples of good practice

63 Private-sector stakeholders and local communities played a limited role in project implementation. They were involved, to varying degrees, in the implementation of 6 out of 14 projects in our sample, excluding GPE projects (***Annex IV***). For instance, we visited schools that encountered difficulties in finding internships in the private sector. On the other hand, ***Box 2*** shows some positive examples of private-sector involvement in project implementation.

Box 2

Examples of private-sector involvement

Project 1 (BGD 1) – Bangladesh – Implemented by an international organisation

This large project has multiple objectives, including:

- expanding the delivery of competency-based training and assessment for trainers, assessors and managers in education and training institutions;
- making better-quality learning programmes and materials available for TVET teachers, students and other participants;

[15] "Carrying out tracer studies – Guide to anticipating and matching skills and jobs – Volume 6", European Training Foundation, European Centre for the Development of Vocational Training and International Labour Office, 2016.

- turning seven existing TVET institutions into model institutions.

One of these model institutions, visited during our audit, is part of an organisation that has an employers' committee, with regular feedback and meetings. The organisation is involved in the design of the institution's curriculum. The institution responds to industry demand with special courses and provides training at its own facilities all over the country as well as on site in industry.

Another of the visited institutions has a job placement officer and a careers officer, who build links with industry and organise job fairs. They have relationships with 24 companies operating in the school's local area.

Project 2 (LBR 2)– Liberia – Implemented by an EU member state bilateral development agency

This project is jointly co-financed by the EU and an EU member state. The school is the only vocational training centre in the country that is privately owned and operated as a not-for-profit institution. It is owned and operated by three private-sector associations from the construction industry. Its board of directors is composed of representatives from these three associations, the competent ministries and a large private-sector company. The school offers four demand-driven and competency-based training courses focusing on the construction sector, in addition to several short courses. All curricula also include training on employability and entrepreneurial skills.

Source: ECA.

Most projects struggle to survive after funding stops

Sustainability at the design stage

64 In order for EU-funded projects to have a lasting impact, it is important that sustainability measures are foreseen at the design stage and assessed by the Commission. This was done for all the projects in our sample, but the extent, the approach and the way it was documented varied:

- For four projects (not including GPE projects), there was a fairly short narrative on project sustainability; in one case this section explained that various possibilities were being examined to guarantee the project's long-term sustainability.

- For 10 projects (not including GPE projects), there was a more developed narrative with a risk analysis, accompanied in some cases by mitigating measures. However, the level and depth of these risk analyses varied significantly. When mitigating measures were included, they were sometimes purely theoretical and based on unfounded assumptions such as obtaining future government financing.

65 Exit strategies are required in order to avoid losing the achievements of previous actions. Numerous sources insist that it is necessary to plan an exit strategy while designing development projects or programmes, amending this strategy if necessary as the project progresses[16].

66 For one of the sampled projects, an exit strategy was among several measures aimed at ensuring sustainability. This exit strategy combined a training programme that included certification of participants' newly developed skills (in the area of heritage rehabilitation and cultural industries) with a pilot intervention supporting new and existing businesses. The objective was to foster these skills in the private sector and therefore improve participants' chances of employment. This is expected to allow these skills to be passed on to members of the wider community, bringing new apprentices into the field and creating a cascading effect to ensure lasting economic impact.

Project sustainability after implementation

67 The sustainability of EU TVET projects in LDCs often remains a challenge due, for example, to current or recent conflicts or other threats to peace and democracy in many of these countries. Examples in the countries in our sample include the July 2024 uprising followed by the installation of a caretaker administration in Bangladesh, the July 2023 military coup in Niger, and the civil war ongoing since 2014 in Yemen. The civil wars in Liberia from 1989 to 2005 were also often cited during our visit as having had a lasting impact. Even democratic transitions may have an impact on project sustainability, as an incoming government may not continue its predecessor's support for some projects.

68 Our analysis shows that almost all the sampled projects, including GPE projects, have sustainability issues (***Annex IV***). For four projects we could not conclude on sustainability because they were in the early stages of implementation.

69 ***Box 3*** gives examples of sustainability issues for projects in our sample.

[16] For example, Julika Schmitz, Thomas Schwedersky, Anika Seidel, What is a good project - Success factors for international cooperation, German Agency for International Cooperation, October 2023.

Box 3

Examples of sustainability issues for projects in our sample

Project 1 (BGD 1) – Bangladesh – Implemented by an international organisation

The implementing partner had identified several measures to ensure sustainability. These concerned, among other things, the country's draft national qualification framework, professional development for TVET teachers, supporting TVET graduates and employment (strategy, action plan), and a national TVET campaign strategy and action plan.

However, employers' representatives as well as parts of the government had concerns about the sustainability of activities following project completion, as the sustainability action plans did not specify who was to do what and when.

Project 2 (LBR 1) – Liberia – Implemented by an international organisation

The project sites include nine TVET schools in six counties. Two of these schools had EU-funded equipment that remained unused (***Box 1***).

The agricultural school we visited was not viable in its current state. Its remote location and lack of basic facilities, including a cafeteria and furnished accommodation, prevented it from receiving students. In addition, agricultural activities had largely ceased, with only low-maintenance crops and a few goats remaining.

While EU funding had allowed the renovation of various buildings, equipment and school materials, the school was not connected to the electrical network and did not have means to purchase gasoline for the generator.

Project 3 (LBR 2) – Liberia – Implemented by an EU member state bilateral development agency

While the school is a good example of cooperation and involvement of the private sector (***Box 2*** project 2), its financial viability is at risk. To enable the school to stay afloat, the other project donor funded the school's running costs until the end of October 2025.

Income from registration fees and rent from the school's student accommodation will not be sufficient to sustain the training centre after the project ends. At the time of our audit, only 45 of the 136 enrolled students used the school's accommodation, as it was significantly more expensive than local alternatives.

The project's mid-term evaluation stated that, at best, sustainability could be achieved three years after completion of the project. Based on our interviews, full self-financing is not possible and sustainability depends on the government providing at least some support, in addition to other revenue options. Such options could include providing certification services or offering short courses for private enterprises.

Project 4 (NER 1) – Niger – Implemented by the government

The project included the establishment of an EU-funded IT school and was completed before the July 2023 military coup. However, at the time of the audit, an official creation order had not yet been signed for the school and its e-mail addresses were no longer active.

In addition, previously successful digital competitions launched under the same project, aiming to promote Niger's digital sector and identify and support young digital innovators, had been discontinued after 2022.

Source: ECA.

70 During our visit to Liberia, we also identified a misconception regarding project sustainability. Some government officials, school directors and teachers we met expressed the view that, once the Liberia TVET Commission Act was passed, TVET schools would be autonomous or semi-autonomous and able to generate revenue by having students mass-produce goods for sale, such as chairs or tables. However, the potential disadvantage of this is that income-generating activities could distract TVET schools from their core training activities[17].

71 GPE projects also experienced sustainability issues similar to those directly financed or co-financed by the EU:

- In Bangladesh, the previous government was committed to scaling up GPE training for pre-primary education (for children aged 4+) and headteacher training as part of the fifth Primary Education Development Program. However, there are concerns about whether such scaling-up, even in phases, is possible in practice without systematically assessing the impact of the pre-primary education programme, given that there are almost 120 000 primary schools in Bangladesh. Another issue is that headteachers who had been trained were often at the end of their careers and have since retired.

[17] "Building better formal TVET systems – Principles and practice in low- and middle-income countries", World Bank/ILO/UNESCO 2023, p. 100.

- As there are already teacher training institutions in Liberia, the GPE chose them to deliver the in-service teacher training for sustainability. The GPE programme document itself rated the risk in relation to "institutional capacity for implementation and sustainability" as substantial. This is in line with what we saw for the EU projects in Liberia. There are key barriers to effective teacher preparation in these institutions[18]. The point above about headteachers having retired in Bangladesh also applies to Liberia.

- For the Niger GPE project in our sample, the project evaluation noted a major risk in terms of sustainability, with interviews conducted in 2025 showing a low level of ownership of the "Strategic Territorial Development Plan for Education and Training" by key stakeholders in the ministries. This was identified as being partly due to a significant turnover of staff starting in 2023, but also to lack of an effective handover of the plan and its priority strategies.

72 The limited sustainability of TVET projects reflects a combination of structural, institutional and financial factors. These include underinvestment by partner countries in education, fragmented responsibilities across multiple authorities, and high staff turnover in both national administrations and implementing organisations. Sustainability is also constrained by weak cooperation between public and private stakeholders, often in contexts where the private sector is limited and labour markets are largely informal. In addition, projects tend to rely heavily on donor funding, with insufficient attention to financial viability and exit strategies. Some implementing partners focus more on delivery than on aligning skills with labour market needs. In certain cases, equipment provided was not adapted to local conditions, further limiting its use and long-term viability.

There are some limitations in the visibility of EU projects

73 With numerous international TVET donors (paragraph ***49***), EU projects are competing with other projects for visibility. With the Global Gateway strategy and the 2021-2027 MFF, the Commission has moved towards higher-level strategic communication, rather than project-by-project communication, as was previously the case.

74 In 2022, the Commission issued guidance for external actions and on communicating and raising EU visibility. These emphasised that:

— "recipients of EU funding have a general obligation to acknowledge the origin and ensure the visibility of any EU funding received", which includes displaying the EU

[18] Kennedy, G.M., "Rethinking teacher education in Liberia's rural teacher training institutes: key challenges and strategic solutions", Discover Education, 16.6.2025.

emblem and the Global Gateway logo. The projects we visited generally complied with this requirement;

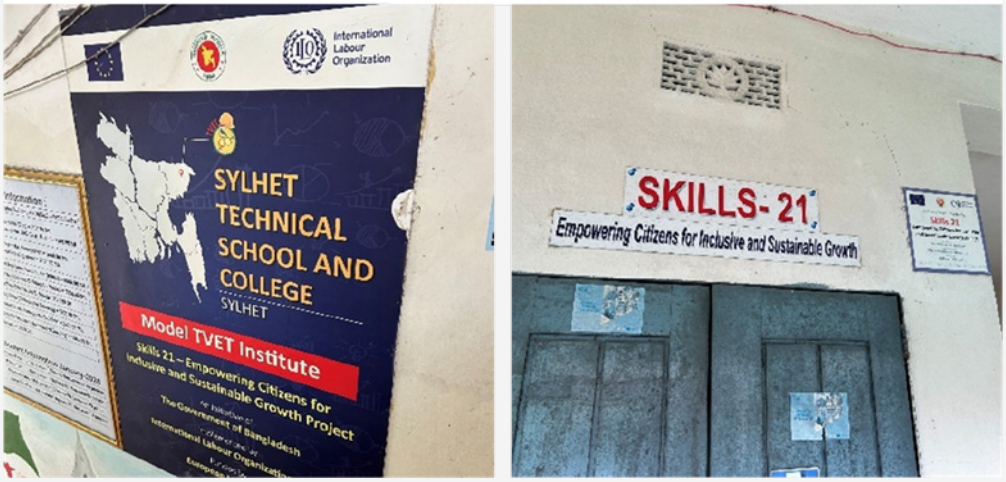
— for strategic communication, “in certain cases, the EU may decide to finance communication actions on selected political priorities as part of a specific programme or project.” We saw limited use of such strategic communication.

75 *Box 4* shows some examples of the use of the EU emblem and Global Gateway logo for the projects visited. Some of these require close attention to be noticed.

Box 4

Illustration of EU emblem and Global Gateway logo use for TVET projects

Examples in Bangladesh



Examples in Liberia



Source: ECA.

76 Visibility poses an even greater challenge for budget support, as EU funding is absorbed into the partner country's national budget. For the GPE, we noted a general lack of awareness that the EU was a major donor (only one of the 10 people interviewed, across the four schools visited in Bangladesh and Liberia, was aware of this). The visibility of the World Bank/GPE was only marginally higher. There were, however, GPE posters in two of the four schools we visited. The vast majority of participants understood their training to be part of a national government programme. Overall, the public visibility of the EU projects in our sample was limited.

This report was adopted by Chamber III, headed by Mr George-Marius Hyzler, Member of the Court of Auditors, in Luxembourg at its meeting of 29 September 2026.

For the Court of Auditors

Tony Murphy
President

Annexes

Annex I – About the audit

01 In 2024, least developed countries (LDCs) represented 14.6 % of the world's population but only 1.4 % of its gross domestic product (GDP). Their GDP growth of 3.9 % was nevertheless higher than global GDP growth of 2.9 %[1]. Education is a central building block in human development and in acquiring the skills and knowledge needed for economic development. In particular, technical and vocational education and training (TVET) (see definition in the ***Box*** below) enables people to enter the labour market or become self-employed, as well as ensuring an adequate supply of skilled workers.

Box

TVET definition

"Technical and vocational education and training" (TVET) is understood as comprising education, training and skills development relating to a wide range of occupational fields, production, services and livelihoods.

TVET, as part of lifelong learning, can take place at secondary, post-secondary and tertiary levels and includes work-based learning and continuing training and professional development which may lead to qualifications. TVET also includes a wide range of skills development opportunities attuned to national and local contexts. Learning to learn, the development of literacy and numeracy skills, transversal skills and citizenship skills are integral components of TVET.

Source: UNESCO International Centre for Technical and Vocational Education and Training, known as UNESCO-UNEVOC.

Least developed countries

02 The "least developed country" (LDC) category was established by the United Nations General Assembly in 1971 as an acknowledgment by the international community that

[1] World Bank Group - Data for least developed countries.

special support measures were needed to assist the least developed among the world's developing countries. The UN defines LDCs as countries that have low levels of income and face severe structural impediments to sustainable development. To be classified as an LDC, a country must meet three criteria (per-capita income, human assets, and economic and environmental vulnerability) and consent to the classification[2].

03 Graduation from the LDC category is an important development milestone in a country's history, with a multi-year process which formally starts when a country meets the graduation criteria for the first time in one of the triennial reviews carried out by United Nations Economic and Social Council Committee for Development Policy.

Sustainable Development Goals and international education support, including for TVET

04 The 2030 Agenda for Sustainable Development, adopted by all United Nations member states in 2015, has at its heart the 17 Sustainable Development Goals (SDGs). Two SDGs are particularly relevant for education:

- SDG 4 – "Quality education" to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all".
- SDG 8 – "Decent work and economic growth" to "promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all". The related SDG target 8.6 "Promote youth employment, education and training" does, for example, include the aim: "By 2020, substantially reduce the proportion of youth not in employment, education or training".

Beyond SDGs 4 and 8, education is linked to the achievement of all the other SDGs[3].

05 In 2022, official development assistance from donors represented 12.2 % of total education costs in low-income countries whereas household contributions accounted for approximately one-quarter (25.8 %)[4]. EU education support in low-income countries represents a fraction of the above-mentioned 12.2 % of educational costs covered by official development assistance.

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[2] UN list of least developed countries, United Nations Committee for Development Policy.

[3] UNESCO, *Global education monitoring report summary 2016*.

[4] UNESCO and World Bank, *Education Finance Watch 2024*, p. 5.

EU education support, including TVET, through Global Gateway, NDICI-Global Europe, and its predecessors

06 Global Gateway, launched by the Commission and the EU High Representative in 2021, is the EU's strategy to boost smart, clean, and secure connections in digital, energy and transport sectors, and to strengthen health, education, and research systems across the world. Global Gateway is aligned with the UN's 2030 Agenda and the SDGs.

07 Under the 2021-2027 multiannual financial framework (MFF), EU development assistance has been delivered through the Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI-Global Europe). According to the education webpage of the Commission's Directorate-General for International Partnerships (DG INTPA), "the EU aims to fill the gap in qualified teachers and boost TVET, so that young people can confidently create and take up jobs in context of the fair green and digital transition".

08 Article 3 of the NDICI-Global Europe Regulation specifies the instrument's objectives. Education and vocational training contribute to the achievement of these objectives, in particular the "eradication of poverty" and "socio-economic integration". Annex II ("Areas of cooperation for the geographic programmes") and Annex III ("Areas of intervention for thematic programmes") to the Regulation therefore include many references to education.

The Global Partnership for Education and teacher training

09 The Global Partnership for Education (GPE) was established as a financial intermediary fund hosted by the World Bank. Its focus areas are access to education, improving partner countries' financing for education, early learning, education in crisis, gender equality, inclusive education, improving learning results and quality teaching. By the end of 2025, GPE grants had provided 90 partner countries with $10.9 billion in approved financing since its inception (in 2003). Alongside direct grant financing, the GPE leverages additional co-financing for education programmes in partner countries – totalling $4.7 billion by the end of 2025[5].

10 For the 2021-2025 financing period, the EU (member states and the Commission) is the biggest GPE donor. Commission President Von der Leyen has made an EU pledge of €700 million under the current MFF, via an agreement with the World Bank. Between 2016 and 2025, Commission payments to the GPE Fund totalled €1 022.7 million[6].

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[5] Source: GPE.

[6] Source: Ibid.

11 According to the GPE's 2025 results report, GPE implementation grants were used to train 4.7 million teachers in 2021-2025. Between 2021 and 2024, according to data received from GPE headquarters, GPE payments for teacher training in LDCs amounted to $307 million, of which a part can be notionally allocated to the EU according to the proportion of its payments to the GPE fund.

Roles and responsibilities

12 TVET support for LDCs operates in a complex environment involving many stakeholders. These include least developed countries, member states (including their national development agencies, ministries, and embassies), other international donors and international organisations, the European External Action Service, EU delegations in the partner countries, "regional" EU delegations, Commission headquarters, international financial institutions, the private sector, employer organisations and trade unions, TVET providers (for instance TVET schools), and civil society organisations.

13 At the Commission, the EU education support in LDCs mainly falls under the remit of DG INTPA. Since its creation in February 2025, the Directorate-General for the Middle East, North Africa and the Gulf (DG MENA) is responsible for one LDC, Yemen.

14 EU delegations to LDCs also play a significant role in designing annual programmes and action plans that may include TVET if it is part of that country's strategy. The EU funding for TVET is implemented under direct management by the Commission, or under indirect management by partner organisations or other authorities inside or outside the EU.

Audit scope and approach

15 The audit scope includes an assessment of EU funding for TVET as well as the EU's contribution to GPE teacher training support in LDCs. While vocational training is the biggest component covered, professional education and training support also forms part of our assessment.

16 The audit covered financing under both the 2014-2020 and 2021-2027 MFFs, with commitments and payments made between 2014 and 2024 included in the database we received from the Commission (€872 million commitments and €643 million payments, including the GPE payments for teacher training that can be notionally allocated to the EU) (see also ***Figure 2*** and paragraph ***33*** on data reliability).

17 We examined whether EU support for TVET in LDCs was delivered in an effective and sustainable way. More specifically, we assessed whether:

- the Commission had designed its support for TVET in LDCs adequately; and
- the Commission implemented its TVET support in LDCs effectively and in a sustainable manner.

18 Additional information on the audit scope and approach is included in the ***Figure*** below.

Figure | Audit scope and approach – further information

We analysed

- Documentation and work from the Commission's DG INTPA and the European External Action Service
- Studies, reports and data in the area of TVET



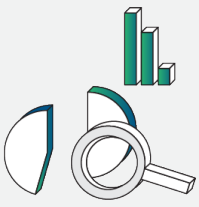
We interviewed

- Representatives from the Commission services (DG INTPA, DG MENA)
- European External Action Service staff at headquarters and EU delegations
- EU member states bilateral development agencies
- GPE headquarters
- For the countries we visited on the spot: government authorities, project implementing partners, other donors, project beneficiaries, industry and employer representatives, civil society organisations and final recipients



We assessed

- EU TVET support at an aggregate level
- Two LDCs during on-the-spot visits (Bangladesh and Liberia)
- Three LDCs via desk reviews (Niger, Uganda and Yemen)



We examined

- 17 projects and budget support programmes (14 by the EU and three GPE projects co-funded by the EU) in five countries (Bangladesh, Liberia, Niger, Uganda and Yemen) that covered a range of intervention types at various stages of completion
- The coordination with relevant stakeholders
- The needs assessment, the project selection, their objectives and indicators, the monitoring systems, the achievement of objectives, and project sustainability and visibility



Source: ECA.

19 Bangladesh and Liberia were selected for on-the-spot visits, and Niger, Uganda and Yemen, for remote review, using the same criteria: materiality of their EU TVET support (we focused on LDCs that received the highest amounts of support between 2014 and 2024), LDC graduation status, geography, security situation, and coverage by recent ECA audit visits, and Commission evaluation/study team visits. Within each country, as far as possible, a mix of projects and budget support programmes, with different types of activities and implementing partners, for the 2014-2020 and 2021-2027 MFFs, was examined, as well as a GPE teacher-training project, given the Commission's significant contribution to the GPE and the relevance of teacher training as one of the areas in which in-service professional training is provided.

20 Our audit methodology complies with the international standards on auditing issued by the International Organization of Supreme Audit Institutions (INTOSAI).

Annex II – Sampled projects

Project number	Financing period	Implementing partner	Project description	EU funding *(million euros)*	EU TVET payments 2014-2024 *(million euros)*	Project start date	Project end date
BGD 1	MFF 2014-2020	International organisation	Skills 21 – Empowering citizens for inclusive and sustainable growth	22.5	22.5	01/2017	06/2024
BGD 2	MFF 2014-2020	Partner country institutions	Sector Budget Support for Human Capital Development Programme 2021 (HCDP 21) – Up to addendum 3	79.5	68.8	07/2018	12/2025
BGD 3	MFF 2021-2027	Partner country institutions	Sector Budget Support for Human Capital Development Programme 2021 (HCDP 21) – Addendum 4	No additional overall budget – Commit. 12.0	0.0	12/2024 (Addend. signature)	06/2027
BGD GPE	2021-2024 grant allocation	International organisation	GPE project "Quality learning for all" project – $53.5 million grant in addition to a much larger loan - teacher training part analysed	(8.1 for all donors for teacher training)	1.4 notionally allocated to the EU	09/2018	12/2024
LBR 1	2014-2020	International organisation	Youth Rising I – EU Support to Technical and Vocational Education and Training (TVET) for Young People in Liberia	19.5	19.5	09/2018	Ongoing

Project number	Financing period	Implementing partner	Project description	EU funding *(million euros)*	EU TVET payments 2014-2024 *(million euros)*	Project start date	Project end date
LBR 2	2014-2020	EU member state bilateral development agency	Technical and vocational education and training by the private sector in Liberia	5.8	2.9	09/2020	05/2024
LBR 3	2021-2027	International organisation	Youth Rising II – EU Support to Technical and Vocational Education and Training (TVET) for Young People in Liberia	25.0	6.4	12/2023	Ongoing
LBR GPE	2021-2024 grant allocation	International organisation	GPE project "Getting to best in education project' with a $11.0 million grant – teacher training part analysed	(0.6 for all donors for teacher training)	0.1 notionally allocated to the EU	06/2018	06/2023
NER 1	2014-2020	Partner Country institutions	"Subvention pour l'appui pilote à la Stratégie Niger 2.0 "Marche vers la Société de l'Information, marche vers la Société de la Connaissance"	0.9	0.3	03/2021	01/2023
NER 2	2021-2027	EU member state bilateral development agency	"Programme d'appui au développement de l'éducation au Niger à travers le Fonds Commun Sectoriel de l'Education"	15.0	3.0	01/2023	08/2024 Terminated

Project number	Financing period	Implementing partner	Project description	EU funding *(million euros)*	EU TVET payments 2014-2024 *(million euros)*	Project start date	Project end date
NER GPE	2021-2024 grant allocation	International organisation	GPE project "Funding for the implementation of the sectoral education programme" with a $84.2 million grant	(11.1 for all donors for teacher training)	1.9 notionally allocated to the EU	12/2020	12/2024
UGA 1	2014-2020	Partner country non-governmental organisation	Project for Enhancement of Youth Employment and Agency in West Nile Region	0.5	0.4	02/2020	02/2023
UGA 2	2014-2020	International non-governmental organisation	Skills for employment project	0.4	0.1	02/2020	05/2022
UGA 3	2021-2027	EU member state bilateral development agency	Green and decent jobs for youth (WeWork-EU)	24.9	1.4	11/2023	10/2028
YEM 1	2014-2020	International organisation	Quality Basic and Technical and Vocational Education for Conflict-Affected Children and Adolescents in Yemen	3.7	2.2	11/2019	11/2022

Project number	Financing period	Implementing partner	Project description	EU funding *(million euros)*	EU TVET payments 2014-2024 *(million euros)*	Project start date	Project end date
YEM 2	2014-2020	International non-governmental organisation	Comprehensive nutrition support for vulnerable food insecure communities in Abyan and Lahj Governorates, Yemen / Education and training in water supply and sanitation	4.7	0.4	01/2022	Ongoing
YEM 3	2021-2027	International organisation	Youth Employment through Culture and Heritage in Yemen	20.2	0.5	06/2022	Ongoing

Source: ECA, based on Commission data.

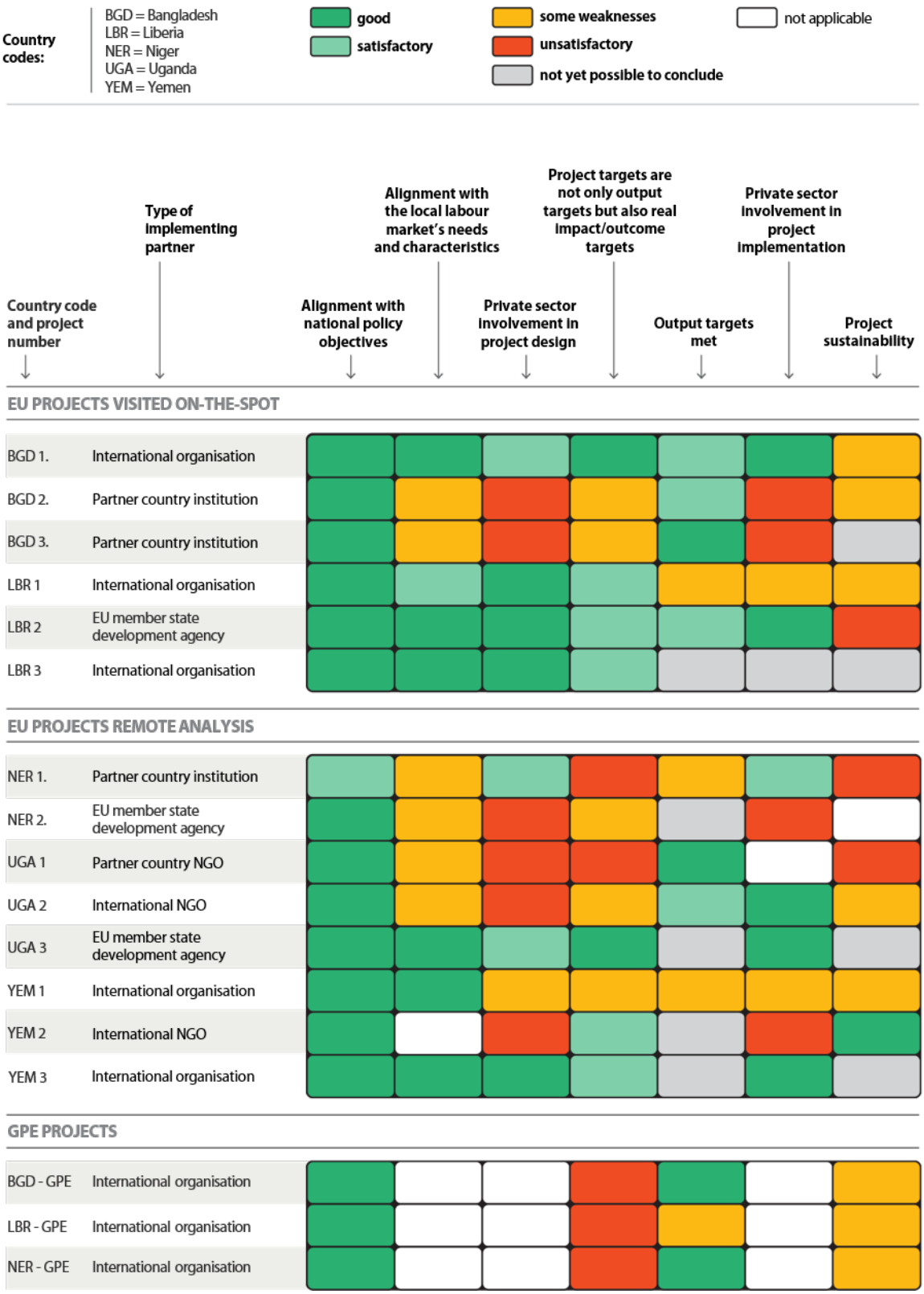
Annex III – EU education spending commitments, including for TVET

Source	Commitment	Commitment achievement
NDICI Regulation (EU) 2021/947, recital 22	*"... actions under the instrument are expected to contribute at least 20 % of the ODA funded under the Instrument to social inclusion and human development, including basic social services, such as health, education, nutrition, water, sanitation and hygiene, and social protection, particularly to the most marginalised."*	
Commission commitment by previous Commissioner ([1]), recalled in European Parliament resolution C/2024/4170, recital Z	*"... the Commission has committed to dedicate at least 10 % of investments from the EU's budget for development cooperation, in particular under the NDICI - Global Europe instrument, to ensuring quality, equality and equity in education, and to matching skills and jobs in developing countries"*	According to the 2024 annual report on the implementation of the European Union's external action instruments in 2023 - Results annexes, Annex 6, issued on 19 December 2024, the share of EU-funded external assistance directed towards education (in terms of commitments for 2021 to 2023) was 12.9 %.
Commission commitment by current Commissioner ([2]) in the European Parliament hearing as Commissioner-designate notes, page 41	*"Furthermore, I will maintain at least 13 % of development funding dedicated to education during the current MFF."*	According to the 2025 annual report on the implementation of the European Union's external action instruments in 2024 - Results annexes, Annex 6, issued on 21 January 2026, the share of EU-funded external assistance directed towards education for 2021 to 2024 was 12.0 % in terms of commitments and 15 % in terms of payments.

([1]) Ms Jutta Urpilainen, previous European Commissioner for International Partnerships (2019-2024).
([2]) Mr Jozef Síkela, current European Commissioner for International Partnerships (2024-2029).

Source: ECA.

Annex IV – Assessment of sampled projects



Source: ECA.

Abbreviations

Abbreviation	Definition/Explanation
DG INTPA	Directorate-General for International Partnerships
GPE	Global Partnership for Education
LDC	Least developed country
MFF	Multiannual financial framework
ODA	Official development assistance
SDG	Sustainable Development Goal
TVET	Technical and Vocational Education and Training

Glossary

Term	Definition/Explanation
Budget support	Direct transfer of EU aid to the national treasury of a partner country undertaking sustainable development reforms, subject to certain conditions.
Development cooperation	Policy of working in partnership with developing countries to promote sustainable development, reduce poverty and strengthen institutions, through financial aid, technical assistance and policy support.
Direct management	Management of an EU fund or programme by the Commission alone, as opposed to shared management or indirect management.
Global Gateway	EU strategy to forge links worldwide by investing in digital, energy and transport infrastructure and strengthening health, education and research systems.
Impact	Wider long-term consequences of a completed project or programme, such as socio-economic benefits for the population as a whole.
Indirect management	Method of implementing the EU budget whereby the Commission entrusts implementation tasks to other entities (such as non-governmental and international organisations).
Logical framework	Detailed planning tool covering the implementation, management, monitoring and evaluation of a project. Also known as a logframe.
Outcome	Immediate or long-term change brought about by a project and which normally relate to its objectives, such as the benefits resulting from better agricultural practices.
Output	Something produced or achieved by a project, such as delivery of a training course or construction of a road.
Project sustainability	Capacity of an initiative to continue delivering benefits to participants after EU financial assistance has ended.
Sustainable development goals	Seventeen goals set in the United Nations 2030 Agenda for Sustainable Development to stimulate action by all countries in areas of critical importance for humanity and the planet. Also known as official development goals.

Replies of the Commission and of the European External Action Service

https://www.eca.europa.eu/en/publications/SR-2026-26

Timeline

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This performance audit was carried out by Audit Chamber III – External action, security and justice, headed by ECA Member George-Marius Hyzler. The audit was led by ECA Member Bettina Jakobsen, supported by Katja Mattfolk, Head of Private Office and Paolo Rexha, Private Office Attaché; Cyril Messein, Principal Manager; Joël Costantzer, Head of Task; Marina Karystinou and Wayne Codd, Auditors. Michael Pyper provided linguistic support. Alexandra-Elena Mazilu-Dina provided graphical support.

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Education is a central part of human development and helps people gain the skills and knowledge needed for economic development. We assessed whether the Commission delivered EU support for technical and vocational education and training in least developed countries effectively and sustainably. Overall, EU interventions targeted relevant needs, but the strategic framework has gaps, including unclear and inconsistent policy objectives, and private-sector engagement was low. While most sampled interventions delivered planned outputs, the effectiveness of EU actions was often not demonstrated. Follow-up data on subsequent employment after training is available in only a few cases. Finally, we had serious concerns regarding the sustainability of funded projects. Our recommendations include strengthening the strategic framework, performance data and sustainability.

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