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Global Annual Activity Report 2025 (Art. 33.4 FR 2017)

Approved by the Board of Governors of the European Schools at its Meeting on 15, 16 and 17 April 2026 in Riga (Latvia)

This report refers to the following documents:

- Facts and figures on the beginning of the 2025-2026 school year in the European Schools (Ref. 2025-10-D-1-en-2)
- Report on Subject Failures and Repeat Rates in the European Schools 2024-2025 - (Ref. 2025-09-D-32-en-4)
- Statistical Report on the Provision of Educational Support and Inclusive Education in the European Schools in the School Year 2024-2025 (Ref. 2025-12-D-22-en-5)
- ICT Report 2025 & ICT Plan for 2026 (Ref.: 2026-01-D-27-en-3) + Annex: Report of the IT-PEDA Strategy Working Group (Ref. 2026-02-D-8-en-1)
- Report on European Bacculaureate 2025 (2025-06-D-31-en-5)
- Annual Activity Report 2025 of the Office of the Secretary-General (Ref. 2026-01-D-16-en-3)
- Annual Activity Report of the 13 Schools available via the Schools
- Accredited European Schools Data (2025-11-D-16-en-1)
- Multi-Annual Business Plan of the European Schools System (Ref. 2025-01-D-46-en-4)
- Annual plan 2025 of the Office of the Secretary-General of the European Schools (Ref. 2025-01-D-72-en-3)
- Report of the Court of Auditors for the financial year 2024 (Ref. 2025-10-D-28-fr-2)
- Mission and Vision of the European Schools (Ref. 2025-02-D-1-en-6)

All these documents are available on the website of the Office of the Secretary-General of the European Schools (www.eursec.eu).

<p>Budgetary Committee Meeting on: 10-11 March 2026</p> <p><u>Proposal:</u></p> <p>The Budgetary Committee is invited to give a favourable opinion on the proposed Global Annual Activity Report 2025 (Art.33.4 FR 2017).</p> <p><u>Conclusion:</u> The Budgetary Committee expressed a favourable opinion on the Global Annual Activity Report 2025.</p>	Ref.: 2026-01-D-17-en-1
<p>Board of Governors Meeting on: 15-17 April 2026</p> <p><u>Proposal:</u> The Board of Governors is invited to approve the Global Annual Activity Report 2025 (Art.33.4 FR 2017).</p> <p><u>Conclusion:</u> The Board of Governors approved the Global Annual Activity Report 2025 (Art.33.4 FR 2017).</p>	Ref.: 2026-01-D-17-en-2
<p>Final version approved by the Board of Governors at its meeting on 15, 16 and 17 April 2026 in Riga</p>	Ref.: 2026-01-D-17-en-3

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1. Introduction

The Global Annual Activity Report 2025 fulfils the reporting obligations laid down in Article 33 of the Financial Regulation of the European Schools. It consolidates the Annual Activity Reports of the 13 European Schools and of the Office of the Secretary-General and presents the Authorising Officer's assessment of the achievement of objectives, the use of resources and the effectiveness of governance and internal control arrangements across the system.

Based on the information provided and the results of controls performed, reasonable assurance is obtained regarding the reliability of reporting, the legality and regularity of underlying transactions and the implementation of sound financial management.

During 2025, the European Schools system continued to progress in the implementation of its strategic, pedagogical and administrative objectives. A major milestone was the adoption of the Mission and Vision of the European Schools System, defining the system's purpose, priorities and future development.

Priorities in pedagogy ensured the continued delivery of high-quality multilingual and multicultural education. Particular progress was achieved in curriculum implementation, inclusive education measures and wellbeing initiatives, coupled with the launch of the new Continuous Professional Development platform, which will progressively improve and enlarge the training opportunities for teaching staff and staff in general.

The Accredited European Schools are expanding steadily: The ES system currently counts 24 Accredited European Schools. Additional six schools are currently in the process of accreditation. The quality is continuously strengthened through improved audits and other initiatives, such as the 'Buddy' Scheme and other support initiatives.

In 2025 the European Schools continued to strengthen financial management, IT Governance, GDPR and AI Act compliance. Important IT projects are on their way supporting this intention: The implementation of a new BI-Tool to better analyse and visualise data and take informed decision, the implementation of an HR tool to digitalise all human-resources related processes and the replacement of the current School Management System.

The European Court of Auditors confirmed – as in previous years – that it identified no material errors in the 2024 final consolidated statements of the European Schools. In addition, the external auditor issued unqualified audit opinions for all audited schools, demonstrating the effectiveness of the efforts undertaken in recent years. The internal control framework was assessed as largely effective across the system, although further efforts are required in business continuity planning and procedural documentation. GDPR accountability actions were reinforced and initial implementation steps for compliance with the EU Artificial Intelligence framework were undertaken.

Risk management identified continued challenges relating to inspector availability, cybersecurity threats, infrastructure capacity and recruitment difficulties affecting administrative and teaching staff alike.

In conclusion, 2025 was a very successful year for the European School system, with implementation of and progress on important objectives, while ensuring at the same time sound financial management and reliable internal control arrangements. Continued attention will be required to advance on the implementation of (new) audit recommendations, to further harmonise pedagogical practices, to continue developing wellbeing and inclusion frameworks, and to ensure attractive working conditions across all staff categories.

2. Mission and vision

<p>Vision</p>	<p>The European Schools will empower its pupils throughout the provision of high-quality education that nurtures curiosity, creativity, critical thinking, adaptability, and a lifelong passion for learning.</p> <p>By embracing shared European values, innovation, inclusion, and evidence-informed practices, pupils will be equipped with resilience and confidence to navigate in a rapidly evolving world and bridge cultures across Europe and beyond.</p> <p>The European Schools will be a model of excellence, contributing to dialogue and cooperation with educational actors and policymakers. Through a steadfast commitment to quality and continuous enhancement, the European Schools will not only meet future challenges but will shape a brighter and more interconnected future.</p>	
<p>Pillars of development</p>	<p>Educating for tomorrow</p>	<p>Our role and ambition in education in Europe</p>
	<p>We aim to:</p> <ol style="list-style-type: none"> 1. empower pupils to be adaptive, innovative, responsible and independent learners by equipping them with the key competencies for lifelong learning; 2. enable pupils to develop essential core skills as well as transformative competencies, including soft skills, digital literacy, creativity, critical thinking and sustainability awareness; 3. implement pupil-focused, evidence-informed innovative teaching <u>methods</u>; 4. develop a flexible and evolving curriculum with interdisciplinary <u>pathways</u>; 5. ensure a robust quality assurance model to support continuous improvement. 	<p>We aim to:</p> <ol style="list-style-type: none"> 1. actively contribute to the development of European education across the <u>EU</u>; 2. foster cooperation with local, national and international educational <u>organisations</u>; 3. increase the visibility of the European Schools in EU Member <u>States</u>; 4. provide high-quality professional development training and career opportunities to support our educators in the European Schools.

Mission	The European Schools' system provides high-quality, multilingual, multicultural, and inclusive education for its pupils from nursery until the end of secondary cycle. Rooted in European and democratic values, the system fosters citizenship, intercultural understanding and cooperation, equipping pupils with the competencies necessary to thrive academically, socially and personally in a diverse and a rapidly changing globalised world.			
Values	European identity	Multilingualism and Multiculturalism	Collaboration	Inclusion
	<ol style="list-style-type: none"> 1. We integrate the European dimension in our pedagogy. 2. We provide high-quality education and uphold European values that include human dignity, freedom, democracy, and equality, rule of law, respect for human rights, as well as inclusiveness, equity and sustainability. 	<ol style="list-style-type: none"> 1. We provide education in all official languages of the EU, from nursery to upper-secondary, culminating in the European Baccalaureate. 2. We are committed to upholding and preserving our national languages and cultures. 3. We provide a multicultural education through the curriculum. 	<ol style="list-style-type: none"> 1. Pupils from different language sections study some subjects in mixed language groups. 2. Teachers across EU Member States collaborate in teaching, sharing and exchanging best practice. 3. Inspectors from all EU Member States collaborate and provide professional advice on pedagogical developments and collaborate in decision-making processes. 4. We promote the active participation of all stakeholders, including pupils, parents, educators and administrative staff in decision-making processes. 	<ol style="list-style-type: none"> 1. We provide learning opportunities to enable all pupils to reach their full potential, regardless of their background, identity or ability. 2. We support the wellbeing of pupils and staff in our schools.

3. Objectives in the six focus areas

Priority 1	Focus Area 1: Implement the “Action Plan: Reflection on the Future of the European Schools’ System”	Status: Ongoing
Main steps	<ul style="list-style-type: none"> • Finalise and approve the “Mission and Vision of the European Schools System” document (ES Task Force). • Table a proposal for updated and reviewed school fees for Cat 2 and 3 (School Fees WG). • Table a proposal to review the competences of the Complaints Board and analyse the possibility of implementing an independent ombudsperson (Legal Protection WG). 	
Achievements	<ul style="list-style-type: none"> ✓ The “Mission and Vision of the European Schools System” document was finalised and approved by the BoG of June 2025. ✓ The review of the school fee policy was performed and approved by the BoG: The Board of Governors adopted a proposal with various measures regarding Category II and III schools fees in view of enhancing the admission of those pupils in the European Schools. ✓ In 2025, the Legal Protection Working Group continued its work and proposed concrete amendments to the European Schools’ regulations to simplify, clarify and harmonise procedures. These amendments were approved by the Board of Governors at this meeting of 9-11 April 2025 and entered into force on 1st September 2025. 	
Further necessary steps	<ul style="list-style-type: none"> - Continue discussions on establishing an external ombudsperson or mediation mechanism as well as the appropriate model, scope of intervention and interaction with the existing appeal mechanism. 	

Priority 2	Focus area 1: Revise and improve the governance of the ES a) Improvement of the governance in Pedagogy b) Reinforcement of IT Governance	Status: Ongoing
Main steps	<p>a) <u>Improvement of the governance in Pedagogy</u></p> <ul style="list-style-type: none"> • IAS Audit on the Governance Arrangements in Pedagogy: <ul style="list-style-type: none"> • Support and contribution to the IAS Audit on Governance Arrangements in Pedagogy • After reception of the Final Audit Report (expected in summer 2025) development of an action plan • Simplification of Board Meetings: <ul style="list-style-type: none"> • Evaluation of changes proposed for the Pedagogical Meetings in February 2025 • Preparation of further ideas to improve the efficiency of the Pedagogical Meetings <p>b) <u>Reinforcement of IT Governance</u></p> <ul style="list-style-type: none"> • Advance on the implementation of the IAS recommendations according to schedule 	
Achievements	<p>a) Improvement of the governance in Pedagogy</p> <p>IAS Audit on the Governance Arrangements in Pedagogy</p> <ul style="list-style-type: none"> ✓ The IAS has finalised the audit on Governance arrangements in pedagogy with 7 recommendations. An action plan has been developed and was approved, specific WGs were created and approved to work on proposals how to implement the recommendations. <p>Simplification of Board Meetings:</p> <ul style="list-style-type: none"> ✓ Evaluation of changes proposed for the Pedagogical Meetings in February 2025 and October 2025 was done ✓ Recommendations were sent to the relevant WGs <p>b) Reinforcement of IT Governance</p> <ul style="list-style-type: none"> ✓ The recommendations on IT governance audit, related to IT supporting practices and to IT risk management have been implemented and closed by the IAS. The implementation of the recommendation related to IT governance is still ongoing. 	
Further necessary steps	<p>a. Mandated WG will develop ideas to implement the IAS recommendations intended to improve the governance in pedagogy</p> <p>b. Formal decisions are envisaged to approve proposed changes</p> <p>c. Work on the implementation of the remaining IAS recommendation related to IT governance in security will continue.</p>	

Priority 3	Focus Area 2: Foster exchanges and participation in exchange programs	Status: Ongoing
Main steps	<u>Participation in European Projects:</u> <ul style="list-style-type: none"> Erasmus Plus: Mobility for staff members of the OSGES with the aim of developing OSGES skills either via training or by job shadowing Teachers' academy: Reapplication keeping initial partnerships Jean Monnet: Prepare the application for a project and develop resources to teach about Europe in the Primary Cycle Continue the participation in Erasmus Maris <u>Collaboration with DG EAC:</u> Participate in and collaborate to regular WG meetings organised by DG EAC	
Achievements	<ul style="list-style-type: none"> ✓ Successful implementation of the first OSGES Erasmus+ KA1 project: 18 OSGES (staff members successfully participated in a total of 23 targeted training activities and job-shadowing placements. Budget fully utilised and final report submitted. ✓ Award of the Erasmus+ Accreditation (application submitted in September 2025; approved in January 2026). ✓ Successful application to join the Europass Advisory Group, with participation in the first official meeting scheduled for February 2026 ✓ Focus on contributions to regular WG meetings organised by the OSGES and DG EAC (including DSG, HoU Pedagogical Development, Educational support and inclusive education coordinator, Digital Education expert). 	
Further necessary steps	<ul style="list-style-type: none"> Strategic expansion of international cooperation and exchange initiatives through participation in Erasmus+ KA210 and KA220 projects (ongoing). Enhancement of dissemination, communication, and impact-maximisation strategies. Stronger mobilisation of the European Schools ecosystem to ensure sustainability and systemic impact. 	

Priority 4	Focus area 3: Enhance pupil and staff well-being: Improve the current system of pupil well-being	Status: Ongoing
Main steps	<ul style="list-style-type: none"> Continue the supervision, implementation and support of the ES Framework on Well-being Ensure all Schools implement the approved ratio of psychologists and pupils Reactivation of the Well-being WG with the aim of initiating the discussion about care teams and pastoral care Management structures – revision of middle management structures and allocated resources, e.g. benchmarking against local systems Italian Presidency priority: Follow-up of the teachers' career framework survey, draft document 'Teachers' career framework' Cyprus Presidency priority: Follow-up of a survey on teachers' wellbeing, draft a report and develop proposals for improvements of the ES framework 	
Achievements	<ul style="list-style-type: none"> ✓ Well-Being Working Group reactivated focusing on the development of an ES framework on wellbeing in an evidence based approach ✓ Teachers' career framework discussed in JBI/JTC meetings in October 2025 	

	<ul style="list-style-type: none"> ✓ Teachers well-being report finalised and shared with all the stakeholders (December 2025)
Further necessary steps	<ul style="list-style-type: none"> • Increasing the expertise in well-being to develop the ES approach to wellbeing • Performance of a survey on pupils' well-being to collect data necessary for the development of the Framework

Priority 5	Focus area 4: Develop a Whole School Approach to sustainable development	Status: Ongoing
Main steps	<ul style="list-style-type: none"> • Creation of a seconded post of a pedagogical expert to develop the ES approach to sustainability • Prepare a whole school approach (WSA) framework for sustainable development together with the Education for Sustainable Development WG, supported by the outcomes of priority 3 of the Cypriot Presidency (WSA framework and mentoring scheme with schools in Cyprus) 	
Achievements	<ul style="list-style-type: none"> ✓ Contribution to include the sustainability dimension in the ES Mission and Vision document. ✓ Seconded pedagogical expert post in the area of sustainability and digital learning created and filled (starting from January 2026). ✓ Establishment of a learning community with ES, AES and other relevant stakeholders dedicated to sustainability education. ✓ Integration of the WSA framework into the objectives of OSGES Erasmus Plan. 	
Further necessary steps	<ul style="list-style-type: none"> • Development and coordination of the sustainability dimension in the Whole School Approach framework adapted to the European Schools context. • Integration of sustainability-related CPD activities into the online CPD platform, linked to school practice and whole-school development; creation and support of a Sustainability Community of Practice for ES and AES. • Scaling up of support to schools for implementing Learning for sustainability through the ESD WG. • Maintenance and extension of collaboration with key institutions, e.g., DG EAC, UNESCO. 	

Priority 6	Focus area 5: Enhance continuous professional development with ES	Status: Ongoing
Main steps	<ul style="list-style-type: none"> • Launch of the online CPD platform • Organisation of the training for Managerial Staff • Organisation and follow-up of the Teachers' Forum in Cyprus • Targeted actions for Educational Advisers and Educational Support Coordinators • Relaunch of the tender with negotiations for online content providers • Finalisation of the Teacher's career framework 	
Achievements	<ul style="list-style-type: none"> ✓ Online training platform operational since April; 15 training sessions organised for platform use / content creation and training of tenant administrators, inspectors, OSGES staff and other stakeholders. ✓ Training courses launched (in-house content production): Introduction to UDL, Introduction to Generative AI for Educational use in the European Schools, Induction of New Teachers. ✓ Specific training platforms developed (Cyprus Teachers' Forum, Alicante Management Training) 	

	<ul style="list-style-type: none"> ✓ Approximately 1,500 ES and AES Teachers and ES-system staff enrolled by the end of the year (voluntary registration). ✓ 3 Newsletters produced on pedagogical topics and online training resources available for educational staff. Integration of CPD platform optimisation into the Erasmus Plan.
Further necessary steps	<ul style="list-style-type: none"> • Technical fine-tuning of the platform and associated necessary tools (CPD media platform, digital assets management tool). • Creation of micro-courses based on transversal topics. • Further development and implementation of the training offer/content, including identification of external providers for content creation (to be implemented during 2026). • Documentation of the result of the pilot phase with the participating schools • Definition of the specific collaboration with external agents. • Technical fine-tuning of the platform and associated necessary tools (CPD media platform, digital assets management tool). • Further development and implementation of the training offer/content. • Documentation of the result of the pilot phase with the participating schools. • Creation and facilitation of Communities of Practice within the CPD platform. • Development of individual CPD profiles for users. • Introduction of Annual CPD Highlights. • Development of a practical CPD toolkit for schools to support effective use of the CPD platform at school level.

4. Implementation of pedagogical objectives

Below, you will find the assessment related to the achievement of the four common objectives in Pedagogy for the 2024/25 school year.

Specific objective 1	Implementation of 8 key competences in pedagogical planning	Status: Implemented
Who?	OSGES: Heads of Unit Pedagogical Development and European BAC Schools: Directors, Deputies	
Main steps	<u>OSGES</u> <u>2024-2025</u> <ul style="list-style-type: none"> • Provide guidance and resources regarding promoting key competences, based on schools requests • Analysis of recommendations of Whole School inspections reports relevant for the key competences area • Support the WG developing or updating new syllabi on 	<u>Schools</u> <u>2024-2025</u> Schools defined their specific action plans.

	how to promote key competences (i.e. harmonised L1, ICT 4 periods S6-S7)	
Achievements	<ul style="list-style-type: none"> ✓ Agreement with the inspector in charge with Mathematics to start a pilot training on CPD platform for Math teachers in the area of key competences 	<p>Five schools reported the objective as fully implemented.</p> <p>Main achievements observed:</p> <ul style="list-style-type: none"> ✓ Explicit integration of the 8 Key Competences (8KC) into harmonised pedagogical planning (9 schools). ✓ Adoption, refinement, or stabilisation of harmonised pedagogical planning templates (3 schools) ✓ Increased consideration of 8KC in: <ul style="list-style-type: none"> ○ teacher evaluations (6 schools), ○ pedagogical coordination meetings (1 school), ○ logbooks / course diaries maintained by teachers (3 schools). <p>Strengthened cross-section and cross-cycle collaboration (3 schools).</p>
Further steps	<ul style="list-style-type: none"> • Development with the CPD platform experts team a training course on embedding key competences in teaching (i.e. mathematical competences) • Develop a database to analyse the WSI reports and Accreditation reports with the support of the data analyst and QA steering committee 	<ul style="list-style-type: none"> • Harmonisation remains partial or uneven across cycles and subjects. • More systematic formalisation of documentary evidence (e.g., SharePoint, common templates) • Better promote the exchange of good practices. • Achieving consistent ownership among all teachers through dedicated training.

Specific objective 2	PISA for the European Schools – phase 2		Status: Implemented
Who?	Head of Pedagogical Development Unit (and sub-working group PISA) Schools: Directors, Deputies		
Main steps	<u>OSGES</u> <u>2024-2025</u> <ul style="list-style-type: none"> • Preparation for the second round of PISA for the European Schools (contracting), involving for the first time accredited schools • Statistical data collection and analysis for identification of schools meeting the criteria for participation • Clarifying with OECD experts the main areas covered by the analysis at system and school level • Developing the implementing timeline and calendar, with specific milestones, responsibilities and expected outputs • Informing the schools and other several stakeholders during pedagogical meetings (JBI and JTC) • Support the preparatory work at school level and • Training school representatives PISA coordinators (administrators) • Translation and quality check/correction of testing materials 	<u>Schools</u> <u>2024-2025</u> <ul style="list-style-type: none"> • Implementation of school-specific action plans • Provide the OSGES with the required information for the system-level analysis 	
Achievements	<ul style="list-style-type: none"> ✓ Contract signed ✓ Participating schools identified ✓ Statistical analysis models clarified ✓ Timeline and Implementing calendar developed ✓ Schools' managerial teams and other key stakeholders informed ✓ School teams trained 	Three schools reported the objective as fully implemented. Main achievements observed: <ul style="list-style-type: none"> ✓ Pedagogical use of PISA outcomes through (most of the schools): <ul style="list-style-type: none"> ○ adaptation of teaching practices to strengthen the pupils' preparation for tests and exams ○ targeted initiatives (e.g., STEM, wellbeing, 	

	<ul style="list-style-type: none"> ✓ Testing materials translated, checked and finalised 	<p>assessment, participation to Mathematics Olympiads).</p> <p>Improved follow-up of pupils with difficulties (3 schools)</p> <ul style="list-style-type: none"> ✓ Finalisation or full deployment of PISA-based action plans in several schools. ✓ Stronger alignment between PISA findings and pedagogical strategies, Provide the OSGES with the required information for the system-level analysis
Further steps	<ul style="list-style-type: none"> • Conducting the assessment as planned (February-March 2026) • Coding and database verification • Preparation activities for schools on interpretation and utilisation of School Reports • Preparation and presentation of reports to the boards (JBI, JTC, BoG) • Planning and implementing follow-up activities with schools (Phase 2) 	<ul style="list-style-type: none"> • Finalisation or full deployment of PISA-based action plans in several schools. • Stronger alignment between PISA findings and pedagogical strategies, • Provide the OSGES with the required information for the system-level analysis

Specific objective 3	Implementation of the remaining recommendation of the Educational Support Evaluation Report and implementation of the Action Plan Educational Support and Inclusive Education		Status: Ongoing
Who?	OSGES: Educational Support Coordinator Schools: Directors, Deputies		
Main steps	<u>OSGES</u> <u>2024-2025</u> <ul style="list-style-type: none"> • Preparation of a system-wide report and conclusions. • Facilitate the exchange between Schools and the OSGES via the online professional community. 	<u>Schools</u> <u>2024-2025</u> <ul style="list-style-type: none"> • Finalise the implementation of the Training plan. • Based on guidelines from the OSGES explore ways for facilitating the successful transition of pupils with educational needs from Primary to Secondary. 	

		<ul style="list-style-type: none"> • Adopt existing guidelines accordingly.
Achievements	<ul style="list-style-type: none"> ✓ The basis for an external evaluation of the Action Plan on Educational Support and Inclusive Education has been agreed upon with the European Agency for Special Needs and Inclusive Education. ✓ Several online meetings and coordination activities with the school stakeholders have been designed and implemented across the system. ✓ A concrete proposal for the introduction of flexibility to the European Schools Curriculum has been agreed upon in the Educational Support Policy WG and submitted to the JTC in October 2025. 	<p>Four schools reported the objective as fully implemented.</p> <p>Main achievements observed:</p> <ul style="list-style-type: none"> ✓ The training plan is implemented in 4 schools and under implementation in the other schools. ✓ Partial or full implementation of recommendations from evaluation reports. ✓ Initiatives promoting inclusive education, and pupil wellbeing and to facilitate the transition of pupils with educational needs have been achieved by the schools, as for example: <ul style="list-style-type: none"> ○ Training and working groups for specific staff (8 schools) ○ Revision of guidelines (5 schools) <p>Meeting with Secondary Educational Support coordinators (6 schools)</p>
Further steps	<ul style="list-style-type: none"> • The external evaluation will start in 2026 and the outcomes will inform the development of inclusive education and educational support across the system. 	<ul style="list-style-type: none"> • Ensure a smooth transition between N/P and Secondary cycles by professional development of staff (4 schools) • Continue developing training plan (3 schools) • Optimisation of the procedures and the tools monitoring educational support (5 schools).

Specific objective 4	Implementation of the Pupils' Well-Being framework policy Status: Ongoing	
Who?	OSGES: Educational Support Coordinator Schools: Directors, Deputy Directors	
Main steps	<u>OSGES</u> <u>2024-2025</u> <ul style="list-style-type: none"> Reactivate the WG Pupil's Wellbeing to follow up on the implementation of the Wellbeing framework policy Create of 'bank of resources' to exchange of best practices 	<u>Schools</u> <u>2024-2025</u> Ensure that the following policies exist at school-level and reflect the standards defined in the Framework Policy: <ul style="list-style-type: none"> Child Protection Policy Anti-Bullying Policy Mental Health Policy Good Behaviour Policy Anti-Substance (AB) use Policy Health, Safety and Security Policy
Achievements	<ul style="list-style-type: none"> ✓ The WG mandate and composition was approved in October 2025 by the JTC. ✓ The structure of the mapping of wellbeing initiatives in the schools has been finalised. It will serve as a basis for the bank of resources and initiatives. ✓ The concept note for a pupil wellbeing survey has been discussed and finalised 	Five schools reported the objective as fully implemented. Main achievements observed: <ul style="list-style-type: none"> ✓ All schools submitted the state of play of the development of the different areas of the Pupil Wellbeing Policy Framework ✓ Following policies have been adopted and implemented: <ul style="list-style-type: none"> ○ Anti-Bullying Policy ○ Mental Health Policy ○ Good Behaviour Policy ○ Anti-Substance (AB) use Policy ✓ Child Protection and Health, Safety and Security Policy are not fully implemented in respectively 2 and 1 Schools
Further steps	<ul style="list-style-type: none"> Collect all information from the schools to structure a user-friendly and useful bank of resources available to all the schools. Continue the development of a strategy to implement a system-wide pupil wellbeing survey. Reinforce wellbeing coordination at the system level. 	<ul style="list-style-type: none"> Finalise the implementation of the remaining policies Regular review and updating cycles for existing policies Improved communication and dissemination to staff, pupils, and parents

5. Accredited European Schools – Opening of the system

A. Opening of the System: Accredited European Schools

The idea of enabling national schools, which are not part of the intergovernmental organisation of the European Schools, to offer the European Schools curriculum culminating in the award of the European Baccalaureate, emerged in response to a European Parliament Resolution recommending greater accessibility to the European Baccalaureate. The establishment and adoption of European schooling criteria by the Board of Governors at its April 2005 meeting, and the adoption of the Reform in 2008, have enabled national schools to become Accredited European Schools. In December 2019, new Regulations for the Accredited European Schools were approved by the Board of Governors, for entry into force from 1 January 2020. In autumn 2020, the new audit toolkit, approved as part of the new regulations, was used for the first time. In 2024 additional changes to the audit toolkit and the quality assurance procedure, including a structured follow-up process of the audits, were approved by the Board of Governors in 2024 and entered into force on 1 January 2025. Implementation of the new audit process and toolkits therefore started as planned, in 2025.

For teaching from Nursery to Secondary 5 level, Accredited European Schools (AES) are linked to the European Schools system by Accreditation Agreements, which normally have a validity period of three years. To offer the European Baccalaureate courses in s6 and s7, AES must sign an Additional Accreditation Agreement, also with a standard validity of three years.

There are currently 24 schools accredited by the Board of Governors. In 2025, four more schools successfully passed the General Interest File stage, bringing the number of schools whose General Interest File has been approved by the Board of Governors (and are thus currently in the process of accreditation) to a total of six (after withdrawal of a General Interest File approved in 2024, with re-submission in 2025 from the same Member State and city). For one candidate school, the opening date remains unknown but most candidate schools plan to open by 2028. This gives a total of 30 schools that are either accredited or in the process of accreditation.

Currently, the majority of AES and of those in the process of accreditation, are public state schools with only four AES functioning as private schools.

14 out of the 24 AES have signed a Contribution Agreement with the European Commission and receive a financial contribution on a pro rata basis for pupils who are children of the staff of European Institutions and Agencies.

A list of the 24 schools, hosted in 14 EU Member States, can be found here, along with the relevant codes to interpret the graphs included in section A(i) of this report:

Accredited European Schools (24):

BAR	Ecole Européenne de Bruxelles-Argenteuil, Belgium [^]
BRI	Scuola Europea di Brindisi, Italy
CPH	European School of Copenhagen, Denmark *
DHG	Europese School Den Haag Rijnlands Lyceum, The Netherlands *

DIF	Ecole Internationale de Differdange, Luxembourg
DUN	Centre for European Schooling, Dunshaughlin, Ireland *
EDS	Edward Steichen International School, Clervaux, Luxembourg
HEL	European Schooling Helsinki, Finland *
HER	School of European Education, Heraklion, Greece *
JUN	Lënster Lycée International School, Junglinster, Luxembourg
LIL	Ecole Européenne de Lille Métropole, France*
LJB	European School Ljubljana, Slovenia *
LUV	École Internationale Gaston Thorn, Luxembourg City, Luxembourg
MAN	Ecole Internationale Provence-Alpes-Côte d'Azur, Manosque, France *
MER	École Internationale Mersch Anne Beffort, Mersch, Luxembourg
MON	Ecole Internationale de Mondorf-les-Bains, Luxembourg
PAD	European School of Paris La Défense, France*
PAR	Scuola per l'Europa di Parma, Italy *
RHM	Europäische Schule RheinMain, Bad Vilbel, Germany ^
SAA	European School Saarland, Saarbrücken, Germany
STR	European School of Strasbourg, France *
TAL	Tallinn European School, Estonia *^
TIR	Accredited European School Tyrol
WAR	International European School Warsaw, Poland *^
—	
	* <i>Contribution Agreement signed with the European Commission</i>
	^ <i>Privately funded</i>

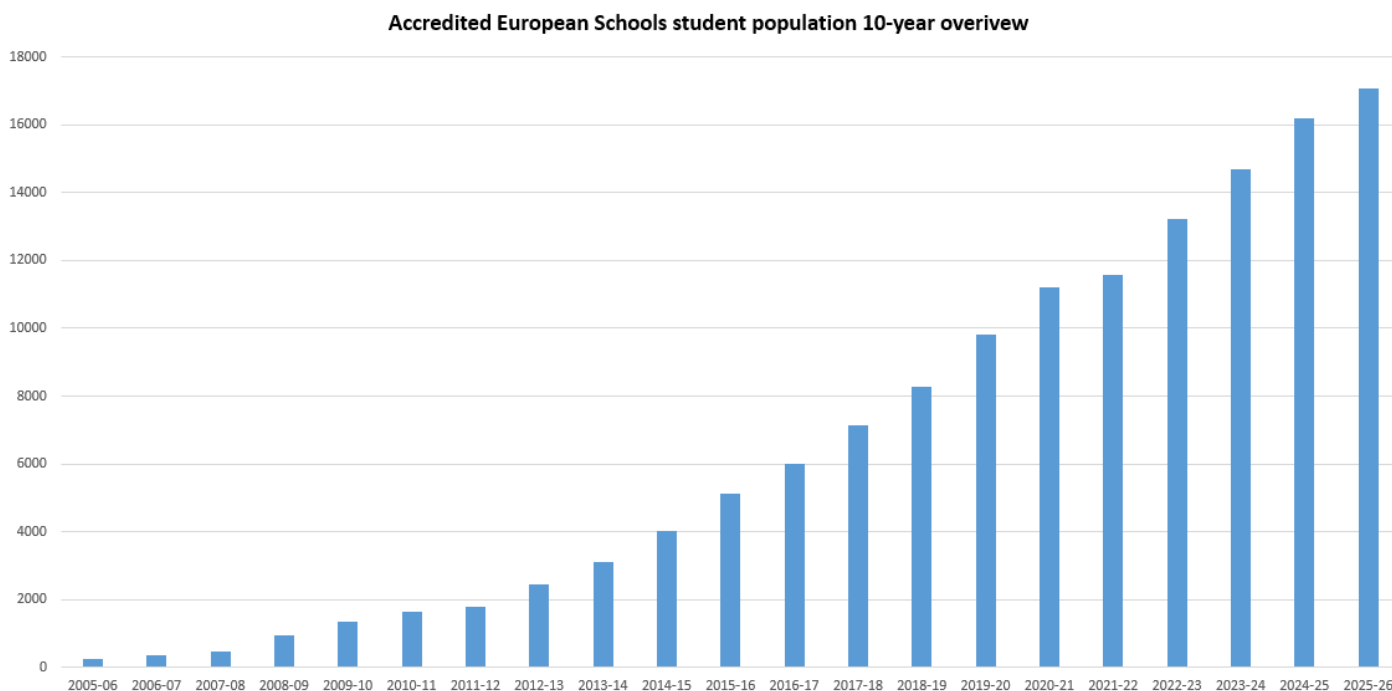
Schools currently in the process of accreditation¹ are listed hereafter.

Schools in the process of accreditation (6):
Austria
Accredited European School, Vienna
Luxembourg
Accredited European School, Schifflange
Accredited European School, West Luxembourg
Accredited European School, Central Luxembourg
Portugal
European School, Lisbon
Spain
Accredited European School Cardenal Herrera Oria, Madrid

¹ Information valid in January 2026.

Accredited European Schools data and statistics

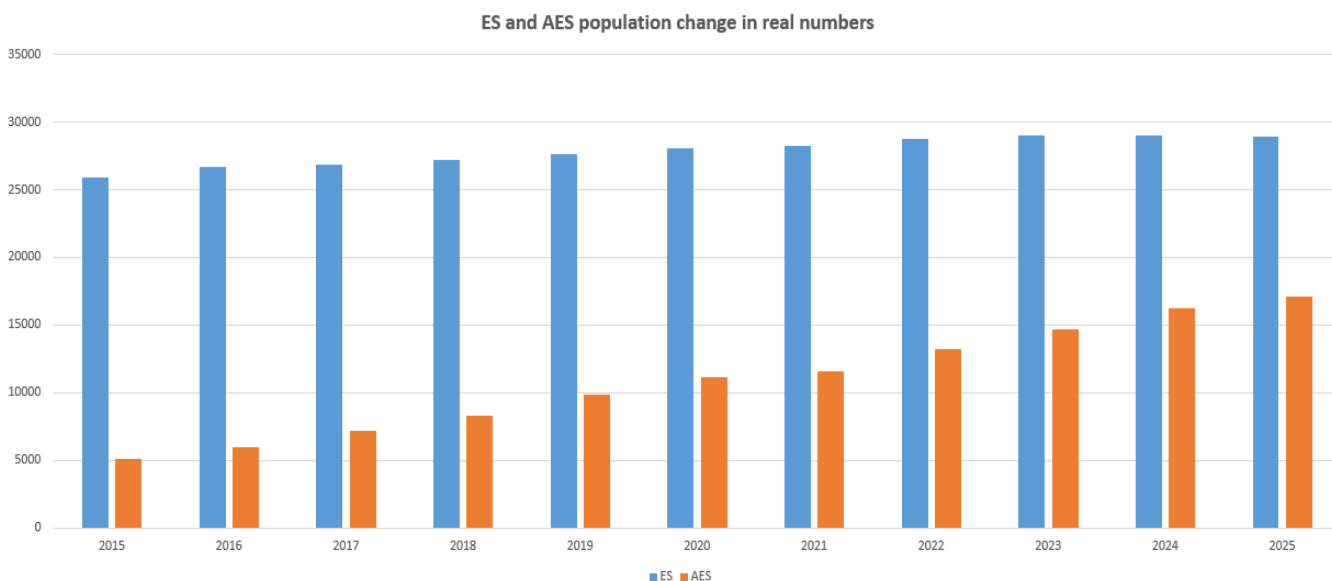
Since 2005, the number of pupils enrolled in AES has risen steadily, as illustrated below:



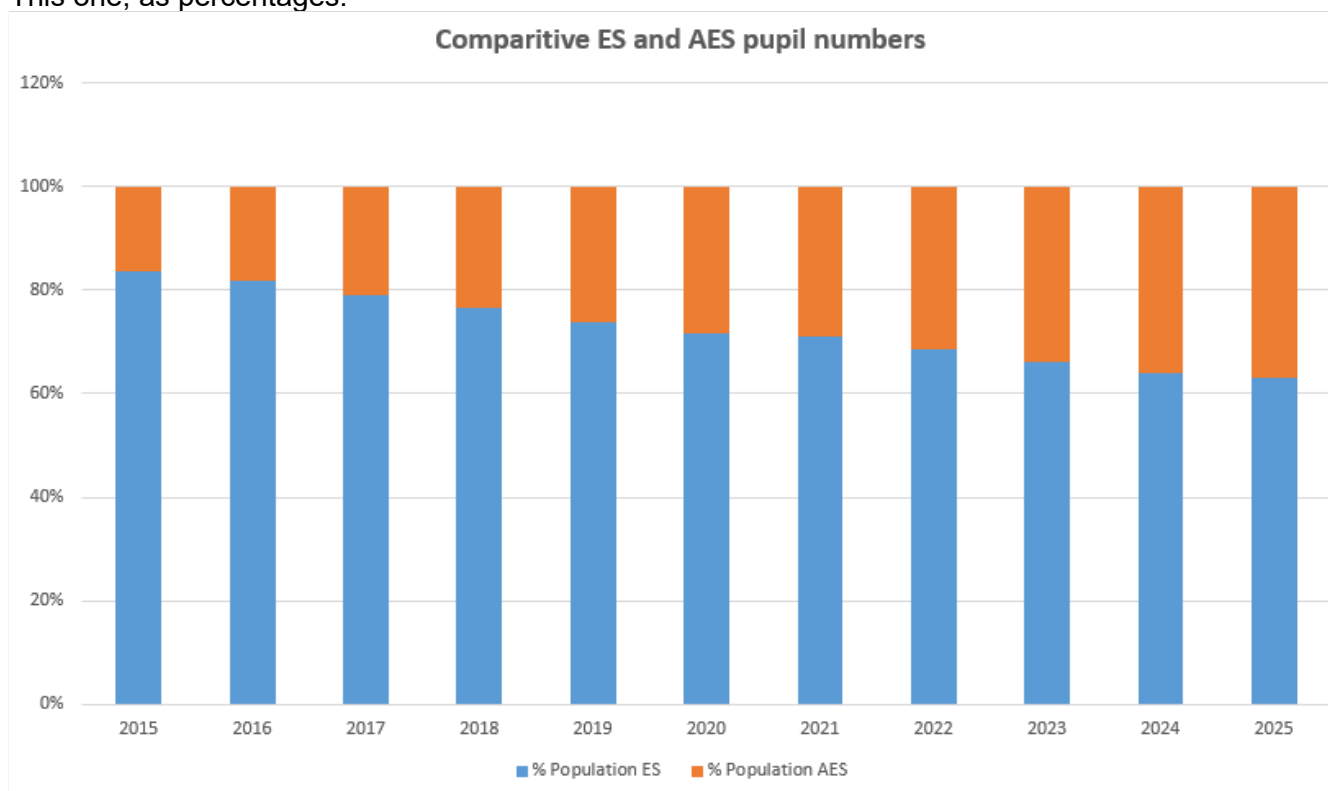
With six schools currently in the process of accreditation and many schools still growing, the steady growth in pupil numbers looks set to continue.

It might be of some interest to compare the increase in pupil numbers in European Schools and Accredited European Schools over the last 10 years.

The graph below shows this increase in absolute terms:



This one, as percentages:



A data report (ref. 2025-11-D-16-en-1) providing more specific information on individual AES e.g., language sections, growth in pupil numbers, accreditation dates, etc., is available on the [website](#) of the Office of the Secretary-General.

B. The European Baccalaureate in the Accredited Schools

Of the 30 schools mentioned above, 19 have signed Additional Agreements, recognising the education provided in secondary years 6 and 7, and leading to the award of a European Baccalaureate. At this level, the education provided must conform in every respect to the curriculum taught in the traditional European Schools.

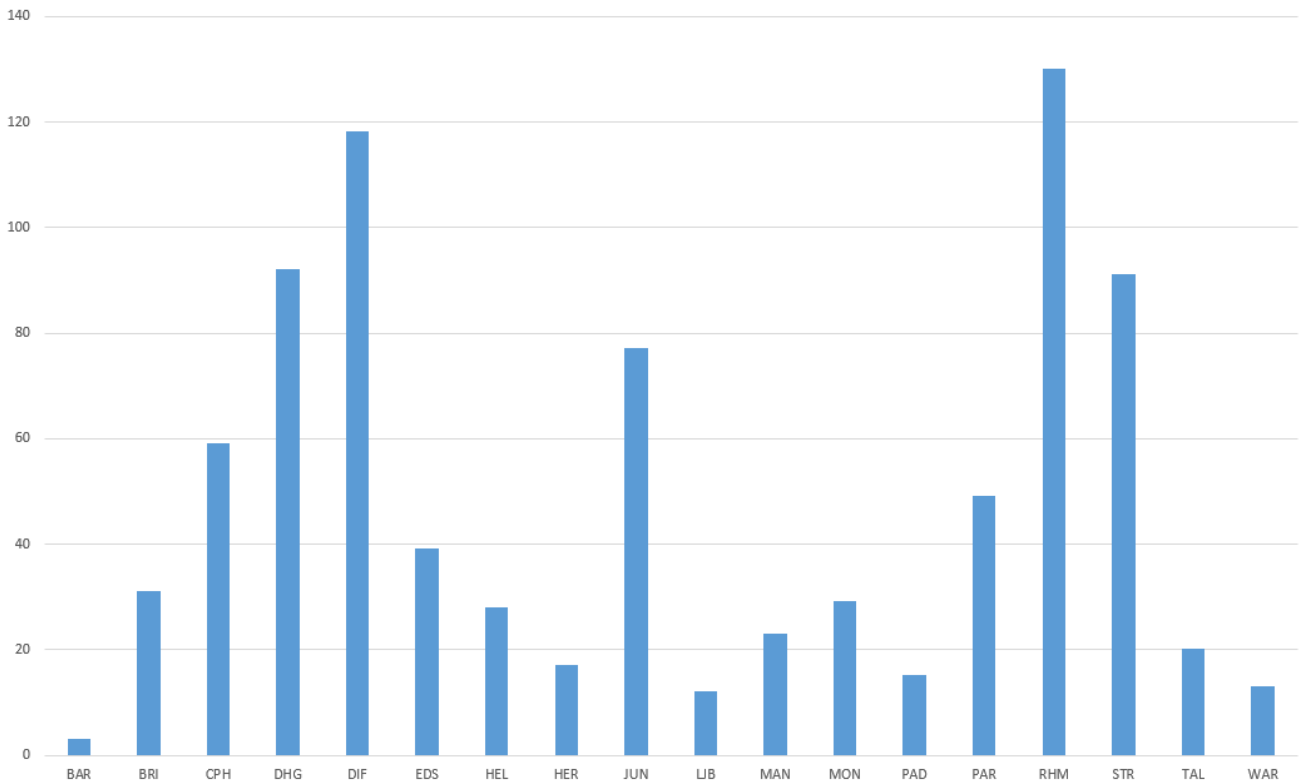
In 2025, upon approval of their Dossiers of Conformity for the European Baccalaureate cycle in April 2025, three schools underwent the audit to open the years s6-s7 as of the school year 2026-2027, with the first Baccalaureate session planned for 2028. These schools currently have active s5 classes, in line with the new procedure to obtain accreditation for the European Baccalaureate. Under this procedure, audits for the opening of the European Baccalaureate cycle, previously carried out in s6, are now conducted in the academic year prior to the scheduled s6 opening¹.

In Summer 2025, 18 schools put forward a total of 846² Baccalaureate candidates, as shown in the graph below:

¹ 2024-08-D-9-en-5, p.4.

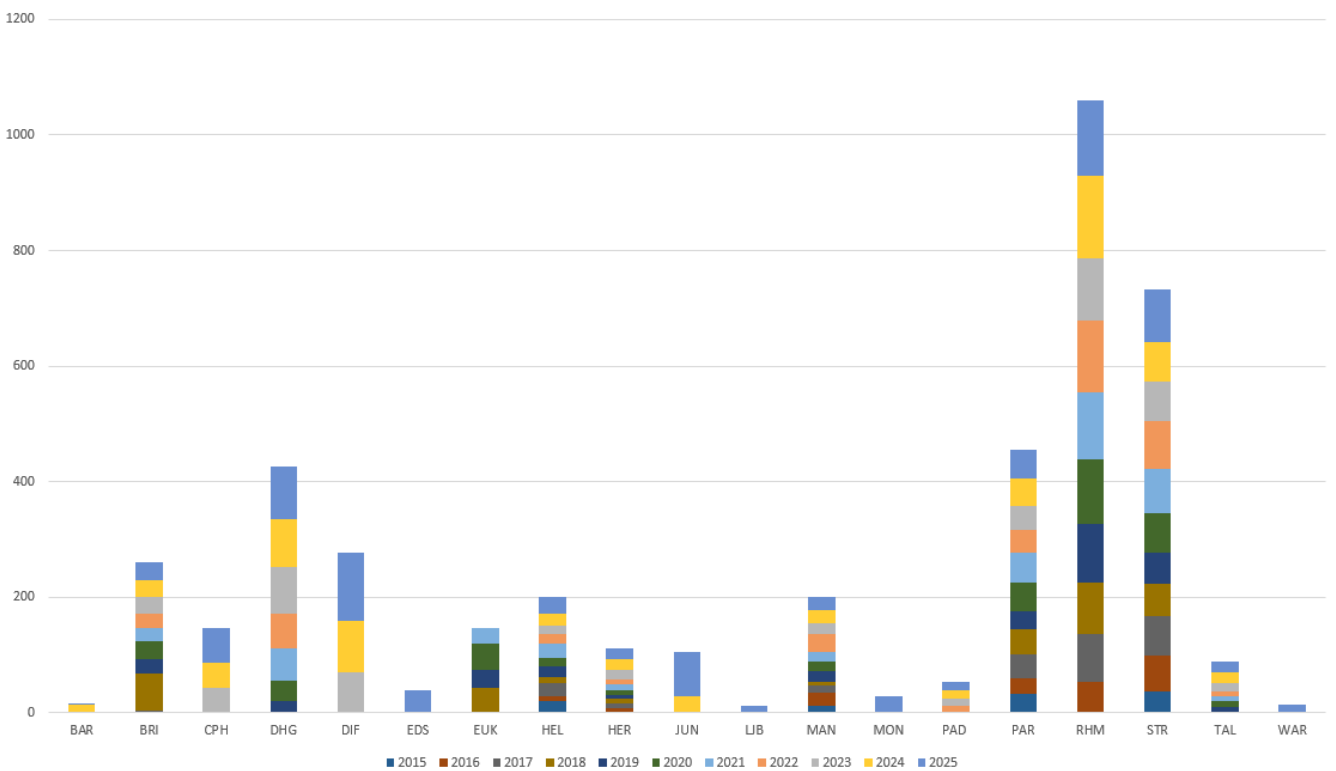
² All data related to the European Baccalaureate are extracted from document [2025-06-D-31-en-5 – 'Report on European Baccalaureate 2025'](#), which remains the primary reference for data and statistics concerning the European Baccalaureate.

2025 European Bacallaureate - Number of candidates per Accredited European School



The evolution of total Bacallaureate candidates, and Bacallaureate candidates per AES, is illustrated in the following graph:

2025 European Bacallaureate - Number of candidates per Accredited European School over a 10-year period



Detailed information on subject choices and pass rates, along with comparisons across all AES and ES can be found in the report on the 2025 Bacallaureate (Ref. 2025-06-D-31-en-5).

C. Specific objectives for the AES

Priority 1	AES: Improve quality of accreditation and audit process	<u>Status</u> Implemented
Main steps	<ul style="list-style-type: none"> • Training of Inspectors, Experts and new Directors on new toolkits as of February 2025 • Application of new toolkit as of September 2025 • Audit split into two parts <ul style="list-style-type: none"> ○ Performance part with 'Whole School Inspection'- light aspects ○ Compliance part - Support new AES in the Accreditation process 	
Achievements	<ul style="list-style-type: none"> ✓ Training and information sessions on new Audit Toolkits took place for Experts, Inspectors and the school management. A specific online repository, with guidance and information on the audits, was created by beginning of Q2 2025. Video tutorials were created and distributed to main stakeholders. ✓ New Audit Toolkits implemented in the 2025 Audits as of September 2025 (three already implemented; the fourth will be implemented for the first time in 2027), in line with the 'Main Steps' and 'Achievements' indicated in the AAR 2024¹. ✓ In line with the Main Steps and Achievements indicated in the AAR 2024, the decisions taken throughout the 2022-2024 discussions of the AES Working Group and the documents approved by the BoG in December 2024, the audit process was revised, new audit toolkits created and a follow-up system added to the process. Audits have not been split in two parts. Action Plans were completed and submitted in December by all the schools audited. The second part of the follow-up cycle will be implemented in Q1 2027. ✓ In order to strengthen the quality assurance mechanisms embedded in the system, an invitation was extended during Q4 2025 to all Heads of Delegation with one or more AES in their geographical area, for a hybrid meeting to be held in March 2026. The aim of the meeting will be to discuss the 2025 audit findings and exchange ideas and best practices on how to 	

¹ Cfr. Document 2025-01-D-21-en-3 p.64

	<p>best support schools in meeting the system's quality standards at the national level.</p> <p>✓ Support was provided to candidate schools and their delegation in the accreditation process. This included guidance concerning the Regulations and main policies of the system, as well as initial screening of the documents related to accreditation (General Interest Files and Dossiers of Conformity).</p>
Further necessary steps	<ul style="list-style-type: none"> • The Steering Committee will continue to monitor implementation of the audit process. Audit Toolkits are to be updated in line with feedback from the first implementation round, under the supervision of the AES Steering Committee. • Continue to ensure and facilitate AES' access to the system's documents and resources. • Continue promoting initiatives that strengthen the link between AES and ES, and between AES and the Office of the Secretary-General.

I. Audits and audit process

In Autumn 2025, 11 AES were audited in 8 EU Member States, for a total of 12 audits carried out (3 type B, 2 type C and 7 type D audits, in line with the new audit procedure¹).

New audit toolkits have been implemented, and type B audits took place for the first time in s5 (instead of s6), as per the new audit process approved in 2024. Training and information sessions were organised, to inform stakeholders of key changes in the audit process and toolkits. Targeted support was provided to schools undergoing B-type audits. Moreover, the AES Team scripted, recorded, edited and distributed via a SWAY platform, a series of short videos summarising the key aspects and procedures of the new Audit Toolkits.

The audited schools completed the Action Plans in line with the new follow-up process approved in December 2025.

The AES Steering Committee continued to monitor the Audit Toolkits development and their implementation.

AES experts are recruited on a rolling basis. Current total: 13 Experts.

II. Support to stakeholders

The AES team continued to support several stakeholders in the system (the AES management, Heads of Delegations, OSGES colleagues, EU agencies, parents, European Commission, etc.) on issues including but not limited to the application and interpretation of the AES and ES system's policies and regulations, cost neutrality, various queries concerning enrolment, and so forth.

¹ Ref: 2024-08-D-9-en-5

Continuous support was also provided to the AES management and educational staff, including in the organisation of meetings, addressing queries on a wide range of topics and providing information and guidance concerning key processes of the system, especially those specific to the AES (advice concerning policies and regulations, modifications/updates of Dossiers of Conformity, etc.)

Further initiatives, such as online informal ‘Professional Chats’ were implemented, providing the AES school management with one more (virtual) forum to exchange information, best practices and suggestions. The initiative was facilitated by the AES Team and the OSGES Executive Coordinator.

‘Buddy’ Scheme: In line with the aim to offer increased support to the AES, the offer of peer-to-peer support via the Buddy Scheme continued throughout 2025, with a new call for interest launched at the end of September 2025, coordinated by the AES Team. By December 2025, 70+ forms were submitted by educational staff to sign-up as mentors, and 33 mentees signed up to receive support in a range of subjects across several cycles and schools. A total of 20 matches were made by the end of December 2025 for those requests that could be met, while others are still pending until an appropriate Buddy is found. The programme was extended, as in the previous year, to administrative and management staff, with nine forms received from mentors by December 2025. Further promotion of this initiative is planned.

6. Financial Management and Internal Control

A. Implementation of Administrative and financial Objectives

The following 2 common objectives had been foreseen, in the areas of IT, and compliance with GDPR and EU AI Act

Specific objective 1	Implement the IT Governance audit recommendations	Status: Ongoing
Who?	Head of Unit ICT and School Directors, Deputy Directors for Finance and Administration and IT Technicians	
Main steps	<p>IT Governance supporting practices:</p> <ul style="list-style-type: none"> • Implementation and use of the IT Project Management Policy • Implementation and use of the mandatory project management templates including the Total Cost of Ownership approach (business case, project charter, benefit base lines, and project stakeholder’s matrix) <p>IT Security Governance:</p> <ul style="list-style-type: none"> • Identify the IT systems managed by the School and document them in an ES IT Service Catalogue • For every major IT system managed by the school, nominate a Business owner • For the critical IT systems perform a Business Impact Analysis • Start the introduction of an IT Asset Management 	

	<ul style="list-style-type: none"> Reinforce IT & Information security at the schools, introduce the role of IT security coordinator, implement relevant policies <p>IT Risk Management:</p> <ul style="list-style-type: none"> Assess IT risks on a yearly basis and present the outcome to the AB meeting in January
Achievements	<p>Status: the objective is partially implemented.</p> <ul style="list-style-type: none"> ✓ Two recommendations on <i>IT Governance supporting practices</i> and <i>IT risk management</i> have been closed by the IAS.
Further steps	The recommendation on <i>IT Security governance</i> is under implementation, with ongoing follow-up and monitoring.

Specific objective 2	RGPD and Artificial Intelligence		Status: ongoing
Who?	OSGES (SG, HoU ICT) Schools: Director, DDFA, IT technicians		
Main steps	<p><u>GDPR accountability:</u></p> <ul style="list-style-type: none"> Development of a School-specific GDPR action plan coherent with OSGES GDPR action plan and its 7 accountability principles. Support to fulfil GDPR obligations linked to commonly used systems within ESS <p><u>Implementation of AI Act:</u></p> <ul style="list-style-type: none"> Implement Article 5 of the AI Act to respect prohibited AI practices by 01/02/2025. Strong and cross-sector stakeholder involvement and ownership at system and school level (ES and AES) Definition of a clear vision of AI for European School System Preparation of a clear policy to understand obligations, responsibilities and rights Establish clear governance to implement policy Constant review/supervision by a responsible body (AI task force) Training of responsible staff within European School System 		
Achievements	<p><u>OSGES:</u></p> <p>GDPR accountability:</p> <p>OSGES presented its OSGES GDPR action plan to the Directors and DPOs.</p> <p>Implementation of AI Act by European Schools:</p>	<p><u>Schools</u></p> <p>GDPR accountability:</p> <ul style="list-style-type: none"> ✓ 12 Schools reported actions aimed at strengthening GDPR awareness and training. ✓ An increased involvement of the local DPO has been mentioned by 10 	

	<ul style="list-style-type: none"> ✓ Done: The checklist shared by the OSGES on prohibited AI practices has been signed by the Schools and returned to the OSGES. ✓ On-going: an AI task force has been created including OSGES resources (Peda and HR Unit, DPO, SG) and a School Director. ✓ On-going: Guidelines for the Educational Use of GenAI in the ES (2025-01-D-29) issued in 2025. ✓ On-going: Discussion on the governance underway, to be implemented by 3rd Quarter 2026. ✓ Not started: the AI task force has been created but has not yet reviewed any AI. ✓ Done: OSGES Peda Unit has prepared training material on AI for teachers. 	<p>Schools, like a closer consultation in different topics (like strategic projects, questions raised by stakeholders, etc.) and a structured participation in decision-making</p> <ul style="list-style-type: none"> ✓ 9 Schools reported actions related to reinforcement of the compliance including the implementation of GDPR principles, policies and controls. <p>Implementation of AI Act by European School:</p> <ul style="list-style-type: none"> ✓ On-going: an AI task force has been created including OSGES resources (Peda and HR Unit, DPO, SG) and a School Director. ✓ On-going: Guidelines for the Educational Use of GenAI in the ES (2025-01-D-29) issued in 2025. ✓ On-going: Discussion on the governance underway, to be implemented by 3rd Quarter 2026. ✓ Not started: the AI task force has been created but has not yet reviewed any AI. ✓ Done: OSGES Peda Unit has prepared training material on AI for teachers.
Further steps	<p>GDPR accountability:</p> <ul style="list-style-type: none"> • Continue to work on GDPR awareness raising among staff. <p>Implementation of AI Act by European School:</p> <ul style="list-style-type: none"> • The OSGES and the Schools will further clarify roles and responsibilities in the governance of AI. • Formalise clear policies and governance. • The AI task force will perform/supervise its first reviews on AI. • Training will be provided within the CPD platform. 	

B. Set-up of the financial management system

I. SAP accounting System

With respect to the SAP accounting software, the following was achieved in 2025:

- The project “Enhanced Invoicing Process” went live beginning of April. It replaces and enhances the invoicing processes previously managed in SMS.
- New interfaces with MDM and SMS were implemented to load in SAP the students’ and parents’ data, the academic data of the students, and an interface with Tableau was developed to exchange the categories of the students.
- A review of the SAP security settings and maintenance processes was conducted with the auditors of Ernst & Young (see Chapter 7.D for further details.). A specific analysis was conducted regarding the EIP project.
- Around 1500 tickets requiring support were handled by the team.

II. Segregation of duties

The 2025 updated version of the memorandum on segregation of duties (SOD), initially issued by the Secretary-General in 2018, and the 2025 updated version of the guidance on segregation of duties, initially issued in 2021, entered into force on 31 March 2025. The changes relate to the implementation of new invoicing processes (new SAP module as mentioned above).

All changes to the segregation of duties tables were communicated to the Internal Control Capability Unit, which approved them prior to putting the changes into production in SAP.

In 2025, seven exceptions were registered in relation to SOD. The exceptions were necessary due to insufficient resources or backup arrangements within the schools’ Finance and Administration teams. At the School of Bergen, the roles of the Accounting Correspondent and the back-up person were permanently swapped. As a result, the former back-up person, who became the Accounting Correspondent, executed the payments that she had personally initiated for a very limited period of time.

III. Payments in SAP and online banking system

The SAP accounting system is linked to the ISABEL online banking system which is used by all Schools and the OSGES. All payments are initiated in SAP and automatically sent to the online banking system (except direct-debited bank charges and Isabel fees), which are then signed by two authorised employees (signature 1: LAOC/LAOC back-up in the Schools/OSGES; and signature 2: The Central Accounting Officer or his team upon delegation).

In 2025, the School of Karlsruhe registered one exception in order to make two manual payments (€ 139,5) in Isabel instead of transferring them from SAP, further to a technical issue encountered in the banking system.

IV. Simplified model

The SAP system provides for the possibility of delegation from the Authorising Officer by delegation to the Verificator (simplified model of segregation of duties). The workflow ends with the verification (four-eyes instead of the usual six-eyes principle). A risk assessment and a sub-delegation are prerequisites for using the simplified model. In 2025, the Schools of Alicante, Bergen, Brussels I, Brussels II, Karlsruhe, as well as the OSGES used this model for less risk-prone transactions.

V. Central sign-off of the accounts for 2024

The Central Accounting Officer signed off the 2024 individual accounts of all schools and of the OSGES and forwarded them to the respective bodies. He also signed off the consolidated accounts for the entire European School system before forwarding them to the Board of Governors, European Commission, European Patent Office and European Court of Auditors, as foreseen in Article 73 FR.

VI. Mid-year reporting

A mid-year report on budget implementation and conclusions on the internal control system was sent to the BoG in July 2025 (Article 33.5 FR).

C. Summary conclusion of the assessment of the implementation of the internal control system

The following table details the most noticeable measures implemented during the 2025 financial year. The summary is structured in six building blocks that form the pillars of the internal control system.

Building block (area)	Measures taken
1. Mission and Values	<ul style="list-style-type: none">✓ Finalisation and approval of the “Mission and Vision of the European Schools”, which provides a structured framework outlining the key elements of the European Schools system, its purpose, and its long-term ambitions✓ Training courses on conflict resolution and emotional management for the DDFAs✓ Appointment of a confidential counsellor in line with the Belgian Legislation
2. Human Resources	<ul style="list-style-type: none">✓ Further progress made in human resource digitalisation (HR digitalisation project), notably through the award of the contract and the start of the pilot phase for the implementation of the new HR platform✓ Development of a new mobility plan✓ Review of the Implementing Regulations for the Appointment and Evaluation of Directors and Deputy Directors

	<ul style="list-style-type: none"> ✓ Approval of creation of protected teachers for LRTs with 8 years of experience or more ✓ Recognition of previous professional experience for LRTs dating back 2016
3. Planning and risk management	<ul style="list-style-type: none"> ✓ Definition of common objectives for the Schools in pedagogy for the 2025–2026 school year and in administration and finance for the 2026 financial year ✓ Development of a new Multi-Annual Plan 2025-2029 (including school year 2029-2030) ✓ Provision of continuous support for risk management in the form of further development of the top risk registers in the Schools and the OSGES in the areas of pedagogy, administration and finance, human resources, IT and safety and security ✓ In Pedagogy, implementation of the Chief Examiner role for the 2025 EB session
4. Operation and control activities	<ul style="list-style-type: none"> ✓ Go-live of the project “Enhanced Invoicing Process” which replaces and enhance the invoicing processes previously managed in SMS ✓ Review of the SAP security settings and maintenance processes ✓ Deployment of the PPMT tool in the OSGES, roll-out in Schools foreseen in 2026 ✓ Award of the contract for SIS and start of implementation in 2026 ✓ Update of the memorandum on the register of exceptions with the inclusion of non-compliance events and information to the Central Accounting Officer and Internal Control Capability units at the creation of exceptions ✓ Full execution of the 2025 ex-post control plan
5. Information and Financial reporting	<ul style="list-style-type: none"> ✓ Revision of the Financial Regulation in line with the recommendations from the IAS and opinion expressed by the ECA ✓ Update of the charter of tasks and responsibilities for the accounting officer function ✓ Approval of final accounts 2024 of the ES and consolidated accounts ✓ Update and enhancements of financial reporting packages and templates

6. Audit and compliance with Internal Control Standards	<ul style="list-style-type: none"> ✓ Thorough follow-up of recommendations and implementation of 5 recommendations from IAS audits ✓ Ongoing development of a new internal control system based on COSO framework ✓ Audit of the 2024 accounts of the European Schools of Brussels I, Brussels II, Brussels III, Brussels IV and Munich by the external auditor Deloitte. Reception of clean audit opinions for all Schools ✓ European Court of Auditors (ECA)'s review of the 2024 accounts and internal control systems in the areas of recruitment, procurement and payments at the Schools of Alicante, Bergen, Frankfurt, Karlsruhe, Luxembourg I and II, Mol, Varese and OSGES ✓ Finalisation of the Internal Audit Service audit on the governance arrangements in pedagogical area in the European Schools
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At the end of the reporting year, each School and the OSGES carried out a self-assessment of the implementation of the internal control system. The table below presents the internal control standards (ICS) and indicates the number of Schools/OSGES that have fully implemented (green) or partially implemented (yellow) each standard. No standard was assessed as not implemented (red).

The main conclusions are as follows:

- 1) The standards related to **mission and values** are largely implemented across the ES system. Compared to 2024, a major strategic milestone was achieved with the finalisation and approval of the *Mission and Vision of the European Schools System*, which establishes a shared long-term direction for the system.
- 2) Standards related to **human resources** are, overall, largely implemented. However, certain weaknesses persist, notably difficulties in securing short-term replacements in cases of staff absence and challenges in obtaining secondments from Member States, which may result in last-minute recruitment of locally recruited teachers (LRTs). In addition, the standard on *Staff performance and development* recorded one fewer fully implemented assessment, due to delays in staff evaluation processes, which remain time-consuming.
- 3) The European Schools and the OSGES have largely implemented the standards related to **"Planning and risk management"**. Compared to the previous year, the standard on *'Definition of objectives and indicators'* showed improvement with three additional schools fully implementing it. Progress was noted in the definition and monitoring of multi-annual common and specific objectives in pedagogical, administrative and financial areas.
- 4) The standards under **"Operations and Control Activities"** are implemented to a moderate extent. Compared to 2024, the standard on *'exceptions'* was assessed as fully implemented by one fewer School, due to a high number of exceptions recorded in 2025 requiring closer follow-up. Conversely, the standard on *Mail and document management* improved in that School.

While the development and implementation of business continuity plans remain pending in most schools and the OSGES, one School developed such a plan and had it reviewed by an external specialist, resulting in a slight improvement in the standard on *Continuity of operations* (+1 fully implemented). The other standards remained broadly unchanged compared to last year: *Operational structure* is fully implemented in 11 entities, *Procedures* in nine Schools, and

Control and supervision arrangements are widely implemented in 13 schools. The main weaknesses affecting full implementation continue to be:

- the need to further improve and update procedures, particularly in critical areas such as accounting, human resources, and IT.
 - the need to strengthen the documentation of controls; and
 - the development and implementation of business continuity and emergency plans covering major incidents.
- 5) The **"Information and Financial Reporting"** standards remain positive and widely implemented throughout the ES system, supported by the continued development and enhancement of reporting functions.
- 6) The last pillar on **"Audit and Compliance with Internal Control"** is also largely fully implemented and operating effectively. Compared to 2024, the results remain stable, with improved monitoring of recommendations, although delays in meeting implementation deadlines persist. Audit and ex-post control recommendations are generally followed appropriately.

PILLAR	INTERNAL CONTROL STANDARDS	Number of schools + OSG			Number of schools + OSG		
		2024			2025		
		<i>Fully implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>	<i>Fully implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
I. MISSION AND VALUES	1. Mission	13	1		14	0	
	2. Ethical and organisational values	14	0		14	0	
II. HUMAN RESSOURCES	3. Staff recruitment and allocation	11	3		11	3	
	4. Staff performance and development	14	0		13	1	
III. PLANNING AND RISK MANAGEMENT	5. Definition of objectives and indicators	9	5		12	2	
	6. Systematic risk management	11	3		11	3	
IV. OPERATIONS AND CONTROL ACTIVITIES	7. Operational structure	11	3		11	3	
	8. Procedures	9	5		9	5	
	9. Exceptions	14	0		13	1	
	10. Control and supervision arrangements	13	1		13	1	
	11. Continuity of operations	4	10		5	9	
	12. Mail and document management	7	7		8	6	
V. INFORMATION AND FINANCIAL REPORTING	13. Management information and communication	13	1		13	1	
	14. Accounting and Financial reporting	14	0		14	0	
VI. AUDIT AND COMPLIANCE WITH INTERNAL CONTROL STANDARDS	15. Audits	13	1		13	1	
	16. Assessment of compliance with the internal Control Standards	12	2		12	2	

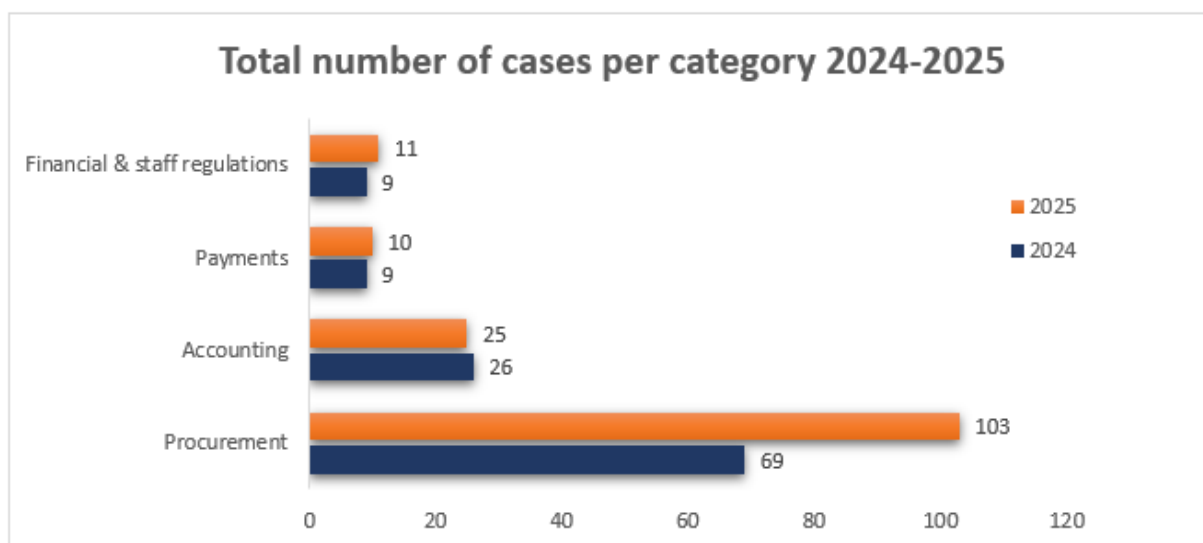
Overall, the self-assessment of the internal control framework across the Schools and the OSGES shows positive trends and continued improvement. Nevertheless, further efforts are required, particularly in the areas of continuity of operations and mail and document management.

D. Register of exceptions

In line with Internal Control Standard 9 (document approved by the BoG 2016-10-D-27), all Schools and the OSGES maintain a register of exceptions. Each infringement of rules, regulations or decisions can raise concerns about financial management and/or the School's reputation. It is crucial to analyse each case promptly, document and justify it, and identify actions to prevent similar issues in the future. Additionally, tracking the total number of infringements within a year is important, as they - perhaps not individually but in total – may affect the reliability of the accounts and the assurance given by the Authorising Officer/Authorising Officer by delegation.

In 2025, the Schools and the OSG continued to apply the “Memorandum for the use of the Register of Exceptions” (2018-07-M-01-en-3). This Memo was updated in December 2024, to include non-compliance events in the classification of deviations to be reported, as follows: *“Non-compliance events might become known after the action is taken; such cases reflect a deficiency in existing controls. They might constitute a breach of existing regulatory and/or contractual provisions and should also be reported by the appropriate management level.”*

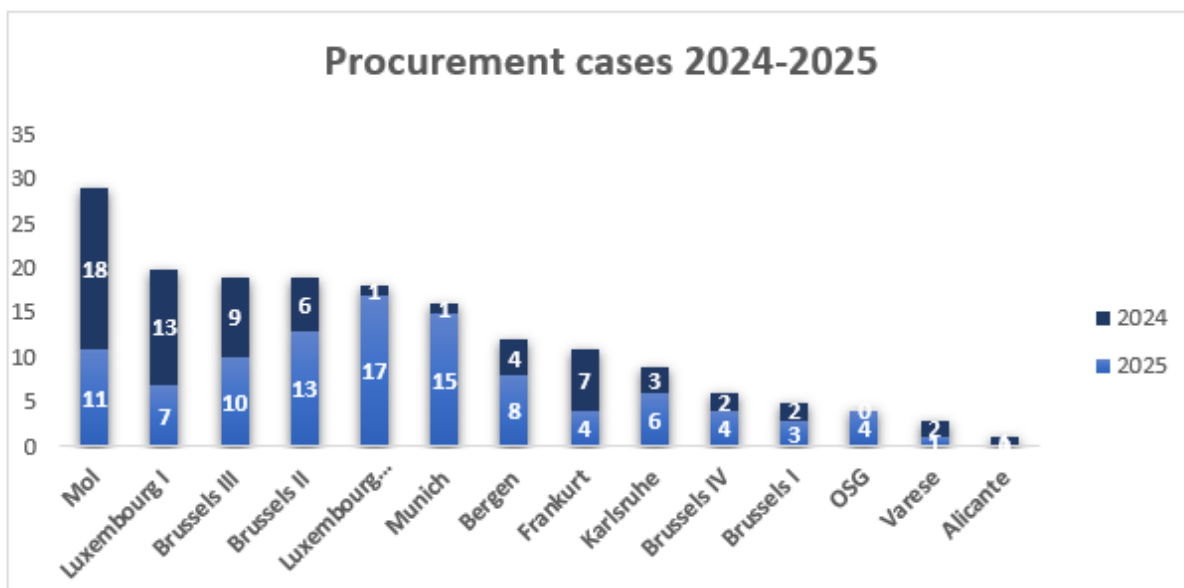
As a result, in 2025 Schools reported 149 infringements in total, including 67 cases of non-compliance events (NCE identified ex post) and 82 exceptions (ROE decided ex ante) showing increased awareness and attention given to existing infringements but a significant decrease in exceptions (from 113 in 2024 to 82 in 2025).



Graph 1: Total number of cases per category type, comparison between 2024-2025

From a global perspective, the categories of reported deviations, in order of frequency, were Procurement (103), Accounting (25), Financial and staff regulations (11) and Payments (10). A notable increase was observed in Procurement (up 49%, from 69 to 103), mainly driven by the number of reported non-compliance events.

The Procurement category accounted for 69% of all reported cases in 2025, with instances identified both ex ante and ex post, including: failure to follow or lack of tender procedures (44), expenditure over a threshold without proper tender procedure (48), contract extensions not following procurement guidelines or the framework contract (6), and use of non-EU vendors or wrong vendors (6).



Graph 2: Total number of cases in the Procurement category per entity, comparison between 2024-2025

Overall, the total number of procurement-related cases in 2025 (103 cases, comprising 59 ROEs and 44 NCEs) significantly increased compared to 2024 (69 ROEs). This increase is essentially driven by the recently introduced reporting of non-compliance events (NCEs), and notably by the Schools of Munich (15 NCEs) and Luxembourg II (12 NCEs). At the same time, several Schools recorded a higher number of exceptions in 2025, particularly Brussels III and Brussels II, each reporting 10 and 11 exceptions respectively. While some Schools, such as Mol and Luxembourg I, show a decrease in total cases compared to 2024, the overall upward trend reflects increased detection and reporting, largely due to greater awareness of non-compliance events across the Schools.



Graph 3: Total number of cases in the Accounting category per entity, comparison between last 2 reporting periods

In 2025, 25 cases were reported in the Accounting category, ranking similarly to 2024 and mainly related to purchases made without pre-commitment or violation of the annuity principle (17), incompliances with accounting management rules (5), assets mass scrapping (1), lack of supporting documentation (1), and reimbursement of national salaries (1).

For Payments, there were 10 reported cases, representing a very slight increase compared to the 9 instances reported in 2024. The main causes included missing financial identification forms (4), breaches of payment procedures - such as the use of direct debit, payments executed outside SAP, and payments to non-EU accounts (5) - and a breach of SOD guidance due to a new appointment of an Accounting Correspondent, who executed payments that had been initiated by himself.

Finally, in the Financial and Staff Regulations category, 11 cases of deviation were reported, also representing a slight increase compared to the 9 instances reported in 2024. The number of SOD non-compliance cases remained unchanged at 5, 5 other cases were related to infringements to recruitment procedures and 1 case to teaching periods that did not comply with the applicable guidelines.

Financial impact of reported exceptions

In 2025, 106 out of 149 (71%) cases indicated a quantitative/financial impact totalling approximately €2.54 million, representing a decrease of €1.19 million compared to last year.

Procurement still presents the largest financial impact, with €2.11 million, although showing a significant decrease of 42% when compared to 2024. The amount for 2025 is mainly driven by two cases from the School of Brussels II for which the appropriate procurement procedures were not followed and which combined represent €618k.

The second-largest financial impact arose from payment-related cases, totalling €274k. The most common issue was missing financial identification forms, with a financial impact exceeding €64k.

Category	Financial impact 2024	Financial impact 2025	Difference
Accounting	8.2K	153.2K	145K
Financial & staff regulations	54.6K	536	-54K
Payments	21.7K	274K	252,3K
Procurement	3.6M	2.11M	-1,54M
Total	3.7M	2.54M	-1.19M

In conclusion, although the rising number of procurement-related cases over the past four years remains a cause for concern, 2025 marks the beginning of an improving trend when considering only register of exceptions (ROEs). The overall increase in cases is mainly attributable to the introduction of non-compliance events (NCEs) in 2025, and this increase is not reflected in the reported financial impact as the latter has significantly decreased compared to 2024.

This also reflects the Schools' increased awareness of, and efforts to report, non-compliance with procurement procedures. Such developments are consistent with the emphasis placed by the Internal Control Unit throughout 2025.

Year	ROE	NCE
2022	45	-
2023	49	-
2024	69	-
2025	59	44

Table: Evolution of the Procurement cases in the last 4 reporting periods

E. Risk management

Since 2015, the European Schools have implemented a formal risk management system designed as a strategic tool to effectively identify, assess, and monitor key risks. This system supports the prioritisation of critical areas requiring immediate attention and ensures that action plans are developed and executed promptly. It also plays a crucial role in raising awareness among stakeholders and aligning risk management with broader organisational goals. The main risks, their assessments, and related action plans are reported biannually by the OSGES Management to both the Budgetary Committee and the Board of Governors.

Main risks' evolution in 2025:

System risks

- The most significant risk this year is related to **the insufficient availability and the limited variety of inspectors' profiles** and remains at maximum level since the last assessment, even if some Members States appointed inspectors for vacant positions. This issue stems from certain inspectors being unable to devote the necessary time to the European Schools System, resulting in uneven task distribution and some inspectors being overloaded, which may lead to delays in

decision-making and information availability. To address the risk, the OSGES has planned several actions including a better task distribution by the Central Planning Committee, bilateral contact with Member States when problematic situations arise, the automatising of certain tasks, and the involvement of the Quality Assurance Steering Committee to identify root causes and to propose possible solutions.

Furthermore, the Internal Audit Service has completed the 'Audit on the Governance Arrangements in Pedagogy'. The final report has been provided, and action plan was approved.

- The second most significant risk is related to **cyber-attacks**. This has remained at the same high level as last year. The increased use of digital tools within the European Schools IT ecosystem, combined with inadequate control over the devices used, has opened new avenues for hackers, particularly from countries like Russia and China, to initiate ransomware attacks. These attacks can disrupt the normal course of operations by interfering with crucial services, causing data loss, damaging the reputation of the European Schools, requiring ransom payments and leading to breaches of the General Data Protection Regulation (GDPR). Although IT security improvements were made in 2025 like the design of a Strategic IT Security Plan, and the strengthening of awareness campaigns
- The third most significant risk is **the absence of the fifth School in Brussels**. The risk slightly decreased since the last assessment due to the commitment of the Belgian authorities in relation of the Evere site and some first steps taken in preparation of the 5th School. However, the situation remains an important concern because the construction was initially planned for 2019 to address overcrowding at the Brussels Schools, but its delivery has again been postponed and will not be available before September 2030.

A new significant risk has been identified following findings by EU Data Protection Authorities regarding the use of Microsoft 365 Education as a Learning Management System. The risk concerns a potential reduction in the educational offer if certain Microsoft functionalities (e.g. AI tools or meeting recordings) must be restricted to ensure regulatory compliance. An analysis of possible alternatives will be undertaken.

Schools: Administrative and financial risks

The administrative and financial risks are assessed annually by the Schools and approved during the Winter Administration Board meetings. The most significant risks identified in 2025 are the following:

- This most important risk this year is related to the **Increasing Dependence on IT and Telecommunications**: The overall risk level has slightly increased compared to last year. This change reflects the reassessment by three Schools (Bergen, Brussels I, and Varese), which now classify the risk as 'major'. The deterioration is primarily attributed to insufficient ICT staffing levels, limiting the capacity to respond effectively to end-user needs, the growing complexity of ICT infrastructures, and the rising exposure to cybersecurity threats, including hacking. The risk is currently assessed as 'high' in four Schools (Munich, Bergen, Brussels I, and Varese) and remains significant for most of the other Schools.
- The second most important risk is related to the **Wellbeing of Staff Members**. The overall risk level remains unchanged, although variations are observed in individual Schools' assessments.
 - The risk level has decreased in Brussels I (now rated as 'medium'), notably due to targeted local measures, including initiatives led by the Safety and Security Officer,

strengthened communication channels, regular exchanges with staff members, and the periodic review of sanitary measures.

- Conversely, the risk has significantly increased in Varese, where it is now assessed at the maximum level. This deterioration is primarily linked to the substantial revision of the salary correction coefficient, which has negatively impacted the attractiveness of the School for seconded staff.

Overall, the number of Schools classifying this risk as 'high' has decreased from three last year (EEB I, Frankfurt, and Varese) to two (Frankfurt and Varese). Apart from Alicante and Munich, the remaining Schools continue to consider staff wellbeing as a significant risk area, mainly associated with sustained workload pressures.

- The third most important risk is the **Insufficient Number of Trained Administrative Staff**. While this risk remains broadly stable at system level, the situation shows slight deterioration, as two Schools (Bergen and Frankfurt) now classify the risk as 'high', compared with one School last year. The increased exposure is mainly driven by the growing administrative workload and limited budgetary capacity, which restricts the ability to recruit additional staff. For the remaining Schools, the assessment is generally unchanged, with recurring concerns related to insufficient backup capacity and ongoing recruitment and retention challenges.

Schools: Pedagogical risks

The pedagogical risks are assessed once year by the schools and approved during the Autumn Administrative Board meetings.

- The most significant risk remains the **development of pupil numbers (constant increase)**, which continues to put pressure on school capacities. As in the previous year, the risk is rated as high in five Schools (the four Brussels Schools and Frankfurt). For Brussels II, III and IV the score is even at the maximum level.
- The second most significant risk concerns the opposite trend in the **development of pupil numbers (constant decrease)**. This risk has diminished since the last assessment. It remains present in six Schools and is considered as high in two of them - Bergen and Karlsruhe:
 - In Bergen, pupil numbers are stable compared to last year, but the risk remains until a consistent increase is observed across all sections and levels.
 - Karlsruhe is seeing a rise in Category II and III pupils despite low numbers in Category I. This situation requires efforts to maintain the School's excellent reputation and enhance the attractiveness of the French section.

The risk also remains significant in Mol, where various measures have been undertaken to attract more pupils, and in Varese.

- The third most significant risk remains **difficulties in the recruitment of locally teachers** which has decreased since the last assessment. The situation improved in Brussels II, Karlsruhe (where the risk is no longer considered 'high') and Mol thanks to several measures and decisions (e.g. Protected Teachers) aimed at increasing the Schools' attractiveness. The risk is now rated as high in three Schools (Brussels I, Frankfurt and Varese). Overall, the assessments show that measures taken in previous years are starting to produce positive results. The Joint Working Group will continue its efforts, particularly on the already existing ideas of competitive salaries and the reduction of salary differences between Primary and Secondary teachers.

7. Results of external and internal audits

A. Activities of the Internal Audit Service (IAS)

The IAS continued the audit on the governance arrangements in the pedagogical area, which had started in July 2024, and issued its final report in September 2025. The objective of the audit was to assess whether the governance arrangements supporting the achievement of the pedagogical objectives of the ES are adequately designed and efficiently and effectively implemented.

The audit resulted in seven recommendations:

- Decision-making process in the Boards of the ESS (BoG, BC, JTC, BoI and at school level ABs) and role of the OSGES – Very important (implementation date 31/12/2027).
- Inspectors' appointment, time commitment, accountability and monitoring of their tasks – Very important (implementation date 30/12/2028).
- Recruitment of teachers – Very Important (implementation date 30/06/2028).
- Evaluation and monitoring the implementation of decisions – Important (implementation date 30/06/2028).
- Continuous professional development of teachers – Important (implementation date 31/12/2027).
- Recruitment of experts – Important (implementation date 31/12/2027).
- Governance arrangements for the preparation of BAC written exams – Important (implementation date 30/06/2027).

In February, March and December 2025, the IAS approved the implementation of the following five recommendations:

- Information/IT security (Very important)
- Legal advice on the applicable laws and local rules concerning security (Important).
- IT governance supporting practices (Very Important)
- IT risk management (Important)
- Roles and responsibilities of Parents Association on security (Important)

Furthermore, the following recommendations have been implemented and set as ready for review at the end of 2025:

- Central Accounting Officer (CAO) steering of the Local Accounting Officers Correspondents (LAOCs) on the selection and evaluation processes – Very important (31/12/2025): The BoG of April 2025 approved amendments of the AAS Regulations introducing:
 - o the CAO participation in LAOC selection process,
 - o his written consultation for the biannual evaluation process and in case of dismissal of the LAOC.
- Legal bases - Mismatch in the accounting roles – Very important (31/12/2025): The BoG of April 2025 approved amendments to the FR aligning the wording with current practices. The updated Charter of tasks and responsibilities was presented and approved in the December 2025 meeting.

With this, 5 recommendations from previous audits remain open, in addition to the 7 new recommendations arising from the audit in pedagogy:

- Internal repository of documents and underlying document management policy – Important (original implementation date 31/12/2014, revised implementation date 30/06/2026): The process of drafting the document management policy has started but because of limited resources and other priorities no fundamental progression was made.
- Data and School Management System (SMS) supporting the EB organisation in all schools – Important (original implementation date 31/12/2023, revised implementation date 31/12/2026): The SMS replacement project has started and is ongoing with cooperation between the schools and the OSGES to ensure the success of this huge project. A contract for the School Information System (SIS) application has been awarded, and the implementation will start in 2026.
- IT security governance – Very important (implementation date 31/07/2025, revised implementation date 31/12/2026): This is a heavy recommendation which requires a change of mindset in the European Schools and the acquisition of new knowledge. Major progress has been made in the development of guidelines and templates for the Business Impact Assessment (BIA) which were documented for the OSGES and shared with the schools in December 2025 to be completed.
- Accounting Officers at central and local level: Organisational structure, roles and responsibilities – Important (30/06/2026): Proposals for the review of the centralised accounting model, merge of the position of Head Accountant and role of Accounting Correspondent and adequate positioning of the Senior Assistant to the Accounting Officer have been approved by the BoG of April 2025 with an entry into force of 1st January 2026. In addition, templates for harmonised job descriptions and organisational charts have been developed and issued to schools.
- OSGES (including CAO) support to the LAOCs – Important (31/07/2026): This recommendation has 7 action plans, and the following actions have been implemented:
 - o Implementation of guidelines on the review process for payments and salaries
 - o Development and implementation of templates and instructions for the quarterly reporting

- Update of the memorandum on the register to include the reporting of non-compliance events.

In line with their 2025 audit plan, the IAS started the audit on procurement in the ES in December 2025. The objective of this audit will be to assess whether the governance, risk management and internal control framework set-up by the ES for its procurement activities are adequately designed and operate in an efficient and effective manner, providing reasonable assurance that the key internal control objectives for procurement are achieved. Preliminary interviews are expected to take place in January and February 2026.

B. Activities of the European Court of Auditors (ECA)

In 2025, the European Court of Auditors (ECA) reviewed the 2024 accounts and internal control systems in the areas of recruitment, procurement and payments at the Schools of Alicante, Bergen, Frankfurt, Karlsruhe, Luxembourg I and II, Mol and Varese, as well as in the Office of the Secretary-General (OSGES).

The ECA did not identify any material errors in the 2024 final consolidated financial statements of the Schools it reviewed. It also noted that the five Schools audited by the external auditor Deloitte (Brussels I to IV and Munich) received an unqualified audit opinion, confirming that the accounts provided a true and fair view of the Schools' financial situation.

In the area of accounting, the Court noted immaterial errors in the provisional individual financial statements of Schools and the OSGES, mainly related to the incorrect classification of capital investments and of an extraordinary refund. These errors were subsequently corrected in the final accounts. The Court also observed that the European Schools' accounting manual had not been duly updated and, as a result, issued a recommendation to the OSGES to update the manual and inform the Schools' accountants of the revisions.

Regarding internal control systems at the OSGES and of the seven selected Schools, the Court noted recurring shortcomings in the human resources and procurement procedures, thus corroborating findings from previous years. It issued one new recommendation in the procurement area and another concerning the register of exceptions.

In the HR area, weaknesses persisted in the systematic verification of supporting evidence related to allowances and the minimum professional experience of recruited staff, including in the OSGES.

In terms of procurement, the Court found that most procurement procedures organised by the Schools in 2024 attracted very little competition and that some evaluation criteria in tender specifications were unclear or non-measurable. Consequently, it recommended that the Schools and the OSGES analyse the reasons for the limited number of bidders and, where possible, take action to increase participation levels.

Additionally, the Court noted inconsistencies in how procurement exceptions were recorded in the register of exceptions. It therefore recommended that the Internal Control Capability Unit at the OSGES formally verify the registration of each individual exception to improve completeness, consistency and accuracy.

Finally, as regards the follow up of open recommendations, it is worth highlighting that the Court closed 5 out of 10 recommendations in 2025: one in accounting, one in HR and three in procurement.

In their replies, the OSGES and the Schools committed to addressing the identified weaknesses determined and emphasised that compliance in procurement procedures remains a priority. They also indicated that the OSGES had already taken steps to ensure the ICC Unit's involvement in the registration of all exceptions and non-compliance events as of January 2026. This is being implemented through an update of the related memorandum and improvements to the validation workflow.

C. Activities of the external auditor Deloitte

In 2025, Deloitte carried out statutory financial statement audits of five Schools in respect of the 2024 financial year: European School Brussels I (EEB1), European School Brussels II (EEB2), European School Brussels III (EEB3), European School Brussels IV (EEB4) and European School Munich.

The audits covered the balance sheets as of 31 December 2024 and the corresponding income statements for the financial year then ended.

Deloitte concluded that the balance sheets and income statements present a true and fair view of each School's net assets and financial position as of 31 December 2024, as well as of their year-end results. The financial statements were found to be in accordance with the Financial Regulation applicable to the budget of the European Schools and the International Public Sector Accounting Standards (IPSAS). An unqualified audit opinion was issued for all five Schools.

During the audit, three adjustments were proposed:

- An overstatement of deferred tuition fees resulting from a human error, specifically the use of an incorrect calculation formula in one School.
- An understatement of deferred income resulting from a human error, specifically the use of an incorrect calculation formula in one School.
- A misstatement of accrued charges carried forward from the previous financial year, arising from advance payments for school trips that had not been cleared in one School.

These matters were corrected during the preparation of the final individual and consolidated accounts, with the exception of one case where the adjustment related to a prior accounting period that could not be reopened.

In addition to the financial statement audits, Deloitte also reviewed the Schools' internal control systems. For the second consecutive time in more than five years, no recommendations were issued to the audited Schools in this area, reflecting continued improvement across the European Schools system.

As in previous years, the results of Deloitte's audits were shared with the European Court of Auditors and contributed to the basis for its overall audit opinion.

D. Audit to validate the accounting system (Art. 35 FR) - Progress made in 2025

Article 35 of the Financial Regulation states that the accounting officer is responsible for, among other things:

“laying down and validating the accounting systems and where appropriate validating systems laid down by the authorising officer to supply or justify accounting information; in this respect, the accounting officer shall be empowered to verify at any time compliance with validation criteria.”

In 2025, the Central Accounting Unit focused its validation work on a significant transition to the SAP-based Enhanced Invoicing Process (EIP). The go-live of SAP EIP occurred on 1 April 2025, when it replaced the legacy SMS tool.

The validation exercise also included a review of privileged access and IT general controls to ensure the integrity, security and reliability of financial data.

The accounting firm EY was appointed to assist the Central Accounting Unit in performing some technical reviews and an analysis of the SAP system, focusing on the new EIP billing system now integrated into SAP. EY issued a final report on its review in November 2025.

Review by EY – Key Points

- Concerning the migration from SMS to SAP EIP, EY confirmed that the European Schools had leveraged both automated controls and manual review activities in order to validate the accuracy and completeness of the migrated data, with relevant stakeholders overseeing and signing off on the process.
- With regard to new interfaces following the implementation, based on the available evidence, the European Schools’ monitoring and resolution procedures provide reasonable assurance on the completeness and accuracy of the data transferred through the interfaces, EY confirmed.
- A review of application controls, covering elements such as pricing, discount, invoicing and billing controls, and GL account determinations, yielded “effective” scores by EY across all items, with only minor exceptions noted for controls still under development at the time of the review (namely, SAP ITAC – Reversal and exemption handling).
- While EY noted certain deficiencies, mainly in the IT general controls domain, these “did not significantly impact the capacity to provide data to the central accounting system,” according to the final report.

Next Steps

The deficiencies noted by EY relate, among other things, to the implementation of a segregation of duties principle and some modifications to the accountability structure within the SAP team.

EY also recommended extending the length of time job logs are stored in the system, and to request formal reports from the infrastructure service provider on operating system and database security settings.

The Central Accounting Unit has responded to EY’s observations, and a further review is planned for 2026 to confirm that the noted deficiencies have been resolved.

In response to the observations noted, and after some preliminary internal discussions, consideration is being given to appoint a member of the management team as SAP “business manager”, to formally approve modifications in SAP. In addition, the European Schools will need to define which changes in SAP will require a segregation of duties within the SAP team, between development and transporting into production.

E. Ex-post controls performed by the Internal Control Capability in 2025

Ex-post controls

The Internal Control Capability unit carried out its responsibilities as outlined by the Board of Governors in the document "Internal Control Capability 2020" (Ref.: 2019-10-D-42-en-2). This included conducting ex-post controls on various areas based on a plan agreed upon by the Secretary-General. The 2025 annual plan for these controls was created considering risks and weaknesses identified by the Internal Control Capability unit, the European Commission's Internal Audit Service, and the Court of Auditors. The goal of the plan was to provide assurance and support to the Secretary-General / Authorising Officer of the European Schools in fulfilling his duties as defined in Article 29 of the Financial Regulation.

The ex-post controls were focused on Human Resources, Accounting and Internal Control system topics:

1. Human Resources and Accounting:

- Salary calculations and payments of Locally Recruited Teachers and Administrative and Ancillary Staff at three schools:

The review conducted in 2025 indicated that internal control measures are generally effective in one of the schools examined. Only minor technical and documentation-related weaknesses were identified.

In the two other schools reviewed, while similar minor weaknesses were observed, improvements are required in specific areas. These concern the application of Staff Regulations in relation to salary scale allocation and progression, as well as overtime management, particularly regarding the correct application of overtime remuneration rates and compliance with applicable regulatory limits.

The schools concerned were instructed to take corrective action without delay, where feasible, and to ensure strict compliance with the rules in force within the system.

- Salary calculations and payments of Seconded Staff from Bulgaria, Estonia, Romania, and France and Belgium - to increase the sample - across seven European Schools:

The ex-post control demonstrated that internal control measures are generally effective, as only a limited number of non-material weaknesses were identified. These related to:

- A single instance of miscalculation of overtime payment;
- Missing supporting documentation for child and education allowances (as noted in previous years);
- The absence of an annual declaration of revenues in one case;
- A missing Financial Identification Form.

2. Internal Control System:

- Ex-post controls were carried out at the end of each semester in 2025 on the implementation of Segregation of Duties (SoD) tables in SAP. The results confirmed that SoD tables continue to be properly implemented within the system. Two technical weaknesses were nevertheless identified and were promptly corrected by the SAP team.

- With regard to the SAP financial system, support was provided to the external consultants responsible for reviewing compliance of the financial and accounting system with established validation criteria (validation of the accounting system).

- Furthermore, the Internal Control Cell contributed to the project initiated by the Deputy Secretary-General aiming to support the inspectors in harmonising the planning and reporting of their activities. In

this context, a standardised template and guidance was developed to assist inspectors in these tasks in a consistent manner.

3. Overall Conclusion:

The 2025 ex-post control plan was successfully implemented in almost all respects. One planned control — relating to the inspectors' activities — could not be completed due to insufficient data availability requiring the prior implementation of an IT tool to effectively plan and monitor the inspectors' activities.

No significant findings were identified that required immediate reporting to the Board of Governors.

8. Funding of the system: sharing out of the costs of seconded staff amongst Member States (cost sharing)

In 2025 the 2022 Cost Sharing Agreement was applied, based on the following key principles:

- The target minimum ratio between seconded and locally recruited teachers is 65/35
- Basis for the calculation of the required number of secondments from each Member State is the target number of teaching staff in the ES system and the number of pupils with EU nationality enrolled in the ES
- Member States contributions vary according to four different language coefficients, depending on the number of language sections in the schools. The coefficients range from 1.23 for Member States with more than 10 language sections to 0.83 for those with zero to two language sections
- Member States that do not meet their secondment targets are encouraged to make a voluntary financial contribution to the ES system.

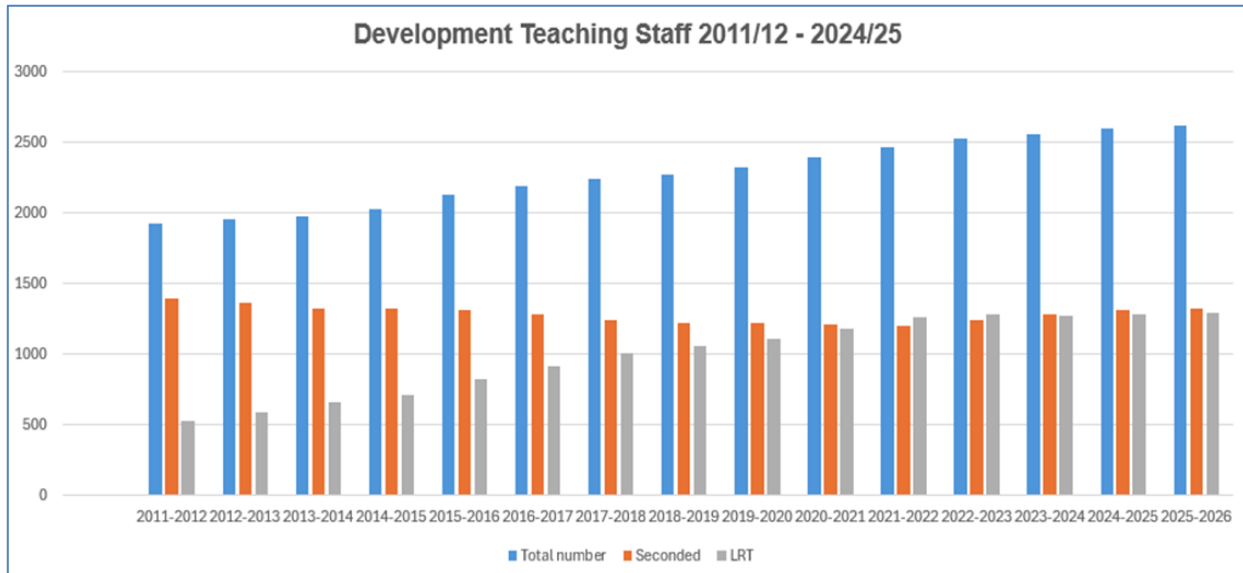
Based on this agreement, the contributions for the 2026–2027 school year were determined using pupil enrolment figures from October 2025.

PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS AUTUMN 2025 WITHOUT MUNICH (applicable to the 2026/27 school year)							
Basis					2024 cost sharing agreement		
A	B	C	D	E	F	G	H
Seconding Member State	Pupils with an EU nationality enrolled 15.10.2025	%	Seconded Staff in post per Member State in October 2025	Staff share required according to pupils	New language section coefficient	Target level 2026/27	Total expected seconded posts
AT	249	1,02%	14	15,1	1,23	19	5
BE	3.078	12,59%	185	186,9	1,10	206	21
BG	640	2,62%	21	38,9	0,83	32	11
CY	102	0,42%	6	6,2	0,93	6	
CZ	599	2,45%	32	36,4	0,83	30	
DE	2.433	9,95%	169	147,8	1,23	182	13
DK	293	1,20%	25	17,8	0,83	15	
EE	235	0,96%	16	14,3	0,83	12	
EL	1.414	5,78%	76	85,9	0,93	80	4
ES	2.311	9,45%	117	140,3	0,93	131	14
FI	365	1,49%	26	22,2	0,83	18	
FR	2.884	11,80%	217	175,2	1,23	215	
HR	256	1,05%	19	15,6	0,83	13	
HU	637	2,60%	20	38,7	0,83	32	12
IE	347	1,42%	51	21,1	1,23	26	
IT	2.716	11,11%	105	164,9	0,93	153	48
LT	481	1,97%	23	29,2	0,83	24	1
LU	321	1,31%	31	19,5	1,23	24	
LV	361	1,48%	10	21,9	0,83	18	8
MT	124	0,51%	5	7,5	1,23	9	4
NL	567	2,32%	35	34,4	0,93	32	
PL	1.179	4,82%	46	71,6	0,83	59	13
PT	773	3,16%	34	46,9	0,83	39	5
RO	1.083	4,43%	36	65,7	0,83	55	19
SE	335	1,37%	23	20,3	0,83	17	
SI	284	1,16%	14	17,2	0,83	14	
SK	387	1,58%	16	23,5	0,83	19	3
TOTAL	24.452	100,00%	1.372	1485,0		1.480	181

Source: document 2025-10-D-32-en-2

The voluntary contributions have been determined, and Member States were informed of the procedure and respective amounts at the Board of Governors' meeting in December of 2025. A total of 15 Member States have been invited to make a financial contribution, as their secondment levels fall below the required target. Through this measure, the system could receive a total financial contribution of €6.3 million for the school year 2026/27.

The table below presents the development of teaching staff over the last 15 years and shows that the cost sharing agreements implemented to date have not resulted in an increase in the number of seconded staff members. The Enlarged Presidency Working Group has therefore begun its work and will submit a new proposal (the '2026 cost sharing agreement') in April 2026.



Annex 1: Declarations of Assurance

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER OF THE EUROPEAN SCHOOLS,

ARTICLE 33 FR 2017

I, the undersigned, **Andreas BECKMANN**,
Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER OF THE EUROPEAN SCHOOLS IN 2025**

- declare that the information contained in this report gives a true and fair viewⁱ¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the Annual Activity Reports and declarations of assurance of the Authorising Officers by Delegation in the Schools and the Office of the Secretary-General, results of the self-assessments of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of the Internal Control Capability Unit and the Internal Audit Services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the European Schools.

Andreas Beckmann

Andreas Beckmann (Mar 2, 2026 11:55:23 GMT+1)

Brussels, 2 March 2026

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs at the European Schools.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER BY DELEGATION

article 33 FR

I, the undersigned, Manuel BORDOY,
Deputy-Secretary General of the Office of the Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view⁴;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of the Internal Control capability unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the Office.



(signature)
Brussels, 16.02.2026

⁴ True and fair in this context means a reliable, complete and correct view of the state of affairs in the Office.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR


I, the undersigned, **Giancarlo Marcheggiano**,
Director of the **European School of Alicante**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Alicante, 6.02.2026


(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, **Per Frithiofson**,
Director of the **European School of Bergen**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- I am truly worried about the business continuity for the school and the wellbeing of accountancy staff. The need of an additional 0,5 accountant post does not find the support by OSG and COM despite that the need is recognised. ES Bergen is at risk.

Bergen, 9 February, 2026



(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, David TRAN,
Director of the European School of Brussels I,

in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

-]

Uccle, 11.02.2026



(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Kamila MALIK
Director of the European School of Brussels II,
in my capacity as AUTHORISING OFFICER BY DELEGATION IN 2025,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Brussels, 4 February 2026



Kamila Malik

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Peter Garry

Acting Director of the European School of Brussels III,

in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025,**

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the school.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- ...]

Brussels, 09/02/2026



(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Markko MATTUS,
Director of the European School of Brussels IV,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Brussels, 9th February 2026.



(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Anastazija Avsec,

Director of the European School of Frankfurt,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Frankfurt am Main, 29 January 2025



Anastazija Avsec

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, László Munkácsy,
Director of the **European School of Karlsruhe**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

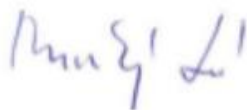
The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

-]

Karlsruhe, 02.02.2026



(signature)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, **Martin WEDEL**,
Director of the European School Luxembourg 1,
in my capacity as **AUTHORISING OFFICER BY DELEGATION 2025**,

- declare that the information contained in this report gives a true and fair view⁸;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Luxembourg, February 6th 2026

Martin WEDEL

Martin
WEDEL
L

Signature
numérique de
Martin WEDEL
Date :
2026.02.06
15:37:56 +01'00'

⁸ True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Maurice Van Daal
Director of the European School of Luxembourg II
in my capacity as AUTHORISING OFFICER BY DELEGATION IN 2025,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

Bertrange/Mamer 6th of February 2026



² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, Maria José Perez Blanco,
Director of the European School of Mol,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Mol, 12/02/2026

(signature)

Maria José Pérez Blanco

Maria José Pérez Blanco (Feb 13, 2026 09:04:57 GMT+1)

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR

I, the undersigned, **Anton Hrovath**,
Director of the **European School of Munich**
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2025**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Munich, 28.01.2026



Anton Hrovath

² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER (ARTICLE 33 FR)

*I, the undersigned, Ariane FARINELLE,
Director of the European School of Varese,
in my capacity as AUTHORISING OFFICER BY DELEGATION IN 2025,*

- *declare that the information contained in this report gives a true and fair view¹²;*
- *state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.
The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the Head of Internal Control Capability Unit, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;*
- *confirm that I am not aware of anything not reported here which could harm the interest of the School.*

Varese, 30/01/2026


the Authorising Officer
Ariane FARINELLE

¹² True and fair in this context means a reliable, complete, and correct view of the state of affairs in the School.

Annex 2

Ex post publicity for exceptional negotiated procedures without prior publication

European school of Brussels 3 - 2025 -List of negotiated procedures without prior publication under Point 11.1 (a) to (f) Annex 1 Financial Regulation

Vendor	Contract reference	Description of the subject of the contract*	Amount of the Contract	Legal reference in the Financial Regulation
Bpost SA de droit public	IX_N_bpost010525	Services postaux comprenant l'enlèvement, le traitement, l'affranchissement et la distribution.	40,000.00 €	article 11.1 alinéa 2,b du R

European school of VARESE - 2025 -List of negotiated procedures without prior publication under Point 11.1 (a) to (f) Annex 1 Financial Regulation

Vendor	Contract reference	Description of the subject of the contract*	Amount of the Contract	Legal reference in the Financial Regulation
3000003975	ESVA-01-2025_Videosorv	SURVEILLANCE SYSTEM - IMPLEMENTATION OF THE CAMERAS	9,236 €	Article 11.1(b) of Annex I of the Financial Regulation
3000012582	ESVA-02-2025_Acqua	WATER SUPPLY	15.000/20.000 €	Article 11.1(b) of Annex I of the Financial Regulation
3000004011	ESVA-03-2025_Rifiuti	WASTE DISPOSAL	32,517 €	Article 11.1(b) of Annex I of the Financial Regulation
3000007557	ESVA-04-2025_Piscina	SWIMMING LESSONS FOR PUPILS	25.000/30.000 €	Article 11.1(b) of Annex I of the Financial Regulation

Annex 3

Data on Budget Implementation

Based on 2025 provisional figures as of 4 May 2026

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Table 1: Development of Costs 2021-2025 – Expenditure

1

Table 1: Development of costs 2021 to 2025- Expenditure (€)							
Entity	2021	2022	2023	2024	2025	%	%
						2021 - 2025	2024-2025
Al	14.629.727	15.377.819	17.388.190	18.306.343	19.093.105	30,51%	4,30%
Be	9.711.436	9.555.353	10.674.169	11.671.748	12.291.150	26,56%	5,31%
Br I	44.283.524	47.926.832	52.446.304	55.181.963	60.467.293	36,55%	9,58%
Br II	38.902.969	44.016.477	49.555.531	51.765.005	55.320.931	42,20%	6,87%
Br III	33.773.645	36.906.407	39.614.057	40.714.317	43.319.964	28,27%	6,40%
Br IV	30.774.338	33.558.638	37.325.896	39.627.122	44.036.057	43,09%	11,13%
Ff	19.768.849	20.682.842	22.914.146	24.670.844	25.118.939	27,06%	1,82%
Ka	13.562.777	13.481.267	14.220.283	15.594.382	16.939.987	24,90%	8,63%
Lux I	39.034.914	41.904.680	46.817.601	49.546.035	53.746.187	37,69%	8,48%
Lux II	32.803.620	34.520.892	37.716.053	38.499.269	42.172.967	28,56%	9,54%
Moi	13.056.715	14.219.518	15.148.171	15.509.907	16.657.902	27,58%	7,40%
Mun	31.110.849	30.124.480	31.917.445	33.914.843	35.702.465	14,76%	5,27%
Var	19.038.669	19.308.111	21.022.030	21.918.768	22.033.486	15,73%	0,52%
OSG	14.734.285	16.162.955	18.228.368	19.546.369	22.460.647	52,44%	14,91%
TOTAL	355.186.317	377.746.271	414.988.244	436.466.915	469.361.080	32,15%	7,54%
The figures for 2020-2023 depict the commitments for the year minus the difference (CREDITS BROUGHT FORWARD AND CANCELLED) shown in the following year closing report for each schools							
The figures for 2024 (subject to possible adjustments), depict commitments approved (including the carried forward to the next year).							
2021 - Data processed on 07/03/2023 -Closing reports in SAP							
2022 - Data processed on 22/04/2024 -Closing reports in SAP							
2023 - Data processed on 05/02/2025 -Closing reports in SAP							
2024 - Data processed on 03/03/2026 -Closing reports in SAP							
2025 Provisional Data processed on 04/05/2026 10AM - Closing reports in SAP							

Expenditure figures show an increase of +32,15% over the five-year period and a +7,54%² increase compared to the financial year 2024.

This evolution is largely explained by salary growth, resulting from step increases and salary indexation, as further detailed in Tables 3 and 3bis. In addition, salary growth is also attributable to the increased number of teachers, reflecting the rise in pupil numbers. The total pupil population has increased by 653 students (+2.3%) since 2021, based on document 2025-10-D-1-en-1, "Facts and figures on the beginning of the 2025–2026 School Year in the European Schools". Notable growth between 2021 and 2025 is observed at the Schools of Brussels II (+260 / 7.39%), Brussels I (+200 / 4.72%), Brussels IV (+151 / 4.87%), and Luxembourg II (+150 / 5.58%).

Entities showing the highest percentage increases in expenditure compared to the previous year are the OSG (+14.91%), Brussels IV (+11.13%), Brussels I (+9.58%), and Luxembourg II (+9.54%). At the OSG, the largest increase is in ICT expenditure (+€1.18 million). For the Schools of Brussels IV, Brussels I, and Luxembourg II, the largest increases are in teaching-related salary expenditure, amounting to +€3.76 million, +€4.75 million, and +€3.65 million respectively.

¹ 2025 Provisional Data processed on 03/03/2026 - Closing reports in SAP

² Based on expenditure (commitments) taking into account the difference of credits brought forward and cancelled

The smallest increases compared to the previous year are observed in the Schools of Varese (+0.52%), Frankfurt (+1.82%), and Alicante (+4.3%). In Varese, teaching-related salary expenses decreased by €90k. In Frankfurt, expenses related to pedagogy and buildings decreased by -€181k and -€85k respectively. In Alicante, building and ICT expenses decreased by -€70k and -€47k respectively.

The differences between the initial budget approved each year and the actual implementation of the relevant appropriations are presented further down in the report, in Table 6.

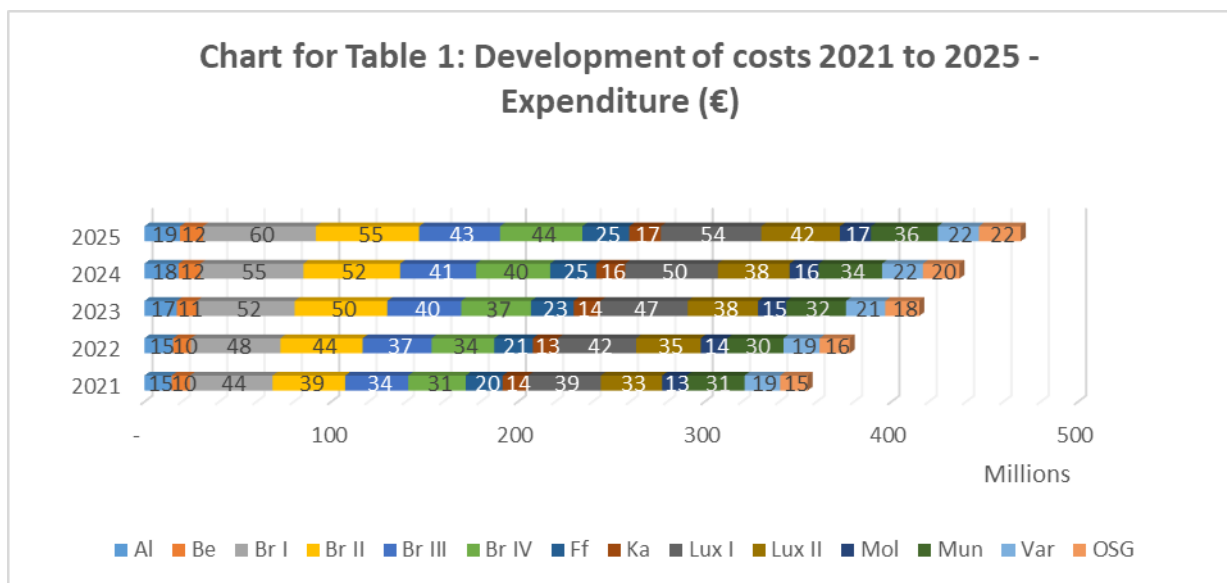


Table 2: Cost per pupil 2021 to 2025

Table 2 illustrates the development of the cost per pupil over the five-year period from 2021 to 2025.

Table 2 : Cost per pupil 2021 to 2025 (€)							
Entity	2021	2022	2023	2024	2025	%	%
						2021 - 2025	2024 - 2025
Alicante	13.973	14.217	15.493	16.364	17.657	26,37%	7,90%
Bergen	17.394	18.399	21.622	24.215	25.642	47,42%	5,89%
Brussels I	10.371	11.317	12.256	12.568	13.617	31,30%	8,34%
Brussels II	11.748	12.196	13.043	13.526	14.500	23,42%	7,20%
Brussels III	10.234	11.219	12.049	12.623	13.559	32,48%	7,41%
Brussels IV	10.033	10.764	11.812	12.429	13.683	36,38%	10,09%
Brussels I, II, III & IV	10.591	11.396	12.318	12.801	13.848	30,75%	8,19%
Frankfurt	12.420	13.074	14.209	15.089	15.534	25,07%	2,95%
Karlsruhe	14.964	14.728	14.927	16.104	17.683	18,16%	9,80%
Munich	14.789	14.678	15.692	16.557	17.123	15,79%	3,42%
Germany	14.004	14.130	15.013	15.947	16.687	19,16%	4,64%
Luxembourg I	11.866	12.762	14.154	15.043	16.451	38,64%	9,36%
Luxembourg II	12.366	12.752	13.682	13.787	14.934	20,76%	8,31%
Luxembourg I & II	12.089	12.757	13.939	14.467	15.748	30,26%	8,85%
Mol	17.870	18.901	20.351	21.364	23.396	30,93%	9,51%
Varese	14.387	14.906	16.330	16.826	16.905	17,51%	0,47%
All schools	12.093	12.714	13.758	14.377	15.412	27,44%	7,20%
All Schools + Central Office (Total)	12.617	13.282	14.390	15.051	16.187	28,30%	7,54%

Figures based on Table 1

Number of pupils calculated on a basis of a weighted average (N^* in October of the year $n-1 * 8/12 + N^*$ in October of the year $n * 4/12$)

Figures from Ref: '2025-10-D-1-en-1 Facts and Figures on the Beginning of the 2025-2026 School Year in the European Schools'.

The highest increases in total cost per pupil over the period 2021–2025 are observed in the Schools of Bergen, Luxembourg I, and Brussels IV, at +47.42%, +38.64%, and +36.38% respectively. These increases are mostly driven by rising salary costs for seconded staff, locally recruited teachers, AAS staff, and educational support, as well as by ICT development costs over the past five years.

Regarding the evolution since 2024, the Schools of Brussels IV, Karlsruhe, Mol, and Luxembourg I record increases of +10.09%, +9.80%, +9.51%, and +9.36% respectively, mainly driven by salary increases for teaching staff. In addition, declining pupil numbers at the Schools of Karlsruhe and Luxembourg I (-21 and -108 pupils respectively between 2024 and 2025) have resulted in fixed costs being spread over fewer pupils, thereby increasing the average cost per pupil.

For the School of Brussels IV, the significant increase is mainly driven by higher teaching-related remuneration (+€3.76 m / +12.33%) and pedagogical expenditure (+€229 k / +13.16%), resulting in a 10.09% rise in the average cost per pupil compared to the previous year.

Similarly, for the School of Mol, the increase is primarily attributable to higher teaching-related remuneration (+€1.17 m / +11.65%) and remuneration for Administrative and Ancillary Staff (+€157 k / +6.33%), leading to a 9.51% increase in the average cost per pupil compared to the previous year.

The table also presents aggregated costs for the Luxembourgish, German and Brussels Schools, in addition to the individual European Schools and the Office of the Secretary-General. It shows that, since 2024, the increase in cost per pupil is higher for the Luxembourgish Schools (+8.85%) and the Brussels Schools (+8.19%) than the overall average for all schools (+7.20%). In contrast, the German Schools (+4.64%) show an increase slightly below the global average.

The cost per pupil in 2025 across all Schools, including the costs of the Office of the Secretary-General, amounts to €16,187. This represents an increase of €1,136 per pupil compared to 2024. Over the period 2021–2025, a cumulative increase of 28.30% is recorded.

Considering the weighted average cost per pupil across the entire system, an increase of 7.54% is observed compared to the previous year.

In absolute terms, the Schools of Bergen and Mol continue to record the highest cost per pupil over the period 2021–2025, reaching €25,642 and €23,396 respectively in 2025. This is mainly attributable to their smaller pupil populations, which result in higher fixed costs per pupil, driven by a higher staff-to-pupil ratio. As salaries represent the main cost component across the European School system, both Bergen and Mol show, on average, a higher proportion of teaching and managerial staff per pupil, as well as a higher proportion of Administrative and Ancillary Staff (AAS), including locally recruited DDFA, compared to other Schools in the system.

For example, the global average proportion of teaching and managerial staff is 9.50 per 100 pupils, while in the Schools of Bergen and Mol, this ratio reaches 16.17 and 12.64, respectively, for the 2025-2026 school year.¹ Regarding AAS staff (including locally recruited DDFA), the global average is 1.64 per 100 pupils, whereas Bergen and Mol report 3.53 and 2.92, respectively, for the same year³, significantly higher than the system-wide average across all European Schools.

¹ According to the figures Ref: '2025-10-D-1-en-1 Facts and Figures on the Beginning of the 2025-2026 School Year in the European Schools', not including the staff from OSG; teaching and managerial staff include the seconded staff in schools, for example, teachers, advisers, librarians, managerial staff of directors / deputy directors/ assistant deputy directors, together with full-time equivalent locally recruited teachers.

Graph for Table 2 : Cost per pupil 2021 to 2025 (€)

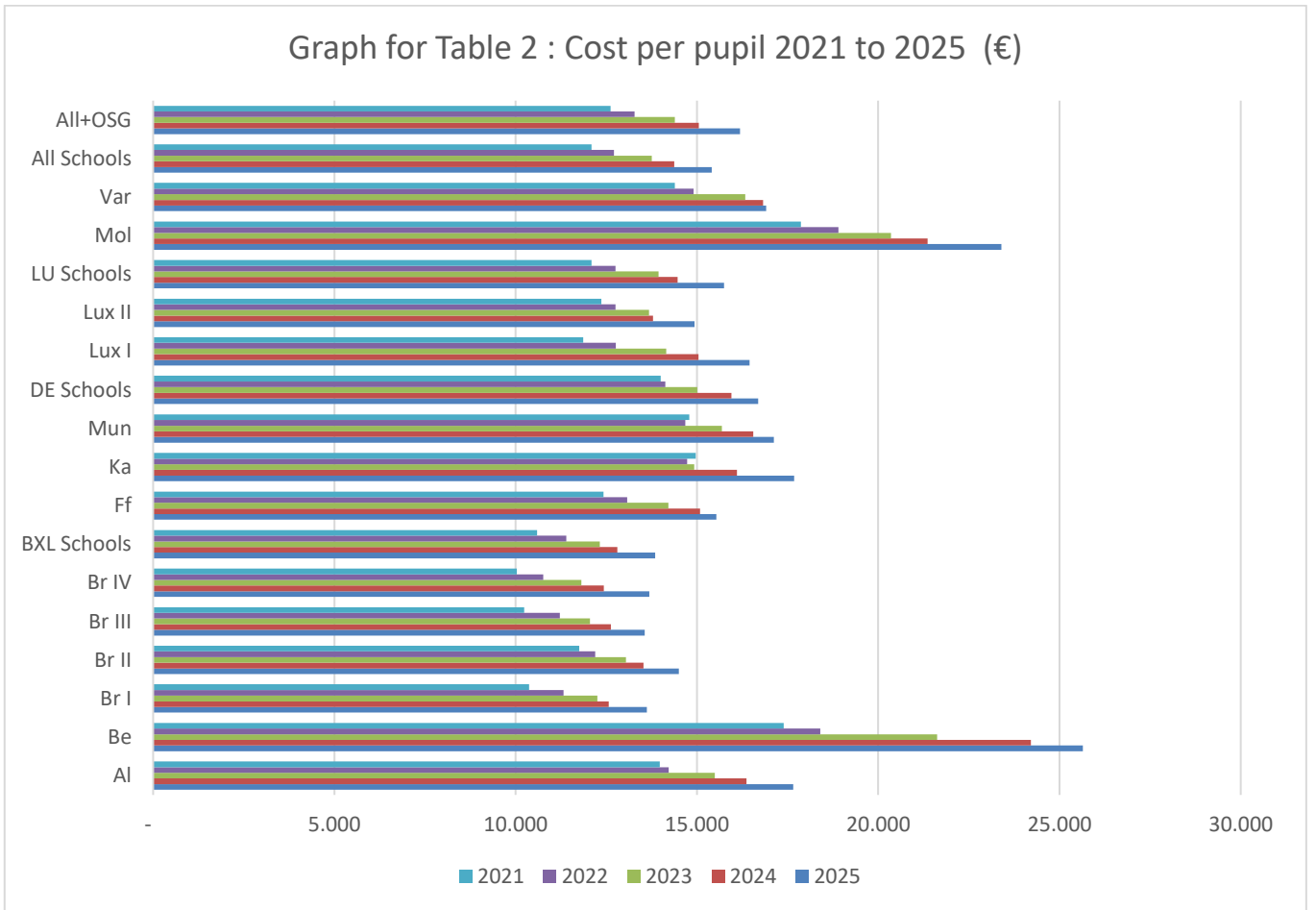


Table 3: Total Cost per type of Expenditure 2025

Table 3 Total Cost per type of expenditure 2025								
	A	B	C	D	E	F	G	H
	Salaries (Seconded Staff, Locally Recruited Teachers and Educational Support)	Remuneration of Administrative and Ancillary Staff	Pedagogical Expenditure and Educational Support	Buildings	ICT	Total:	Other	Total expenditures
						A+B+C+D+E	(Miscellaneous+BSGEE)	
Alicante	14.860.645	2.380.276	658.454	730.756	42.709	18.672.840	420.265	19.093.105
Bergen	8.744.876	2.238.243	326.992	558.481	25.875	11.894.467	396.683	12.291.150
Brussels I	47.389.520	6.637.899	2.255.849	2.555.137	84.500	58.922.905	1.544.388	60.467.293
Brussels II	39.550.779	7.676.267	2.224.684	3.767.714	103.221	53.322.665	1.998.266	55.320.931
Brussels III	33.069.206	4.867.119	1.692.007	2.448.356	236.190	42.312.878	1.007.086	43.319.964
Brussels IV	34.226.129	4.476.404	1.970.435	2.035.259	231.056	42.939.283	1.096.774	44.036.057
Frankfurt	19.619.738	2.761.102	626.696	1.210.000	16.760	24.234.296	884.643	25.118.939
Karlsruhe	12.225.749	2.340.212	683.603	1.249.064	50.431	16.549.059	390.928	16.939.987
Luxembourg I	43.260.836	5.136.121	1.804.257	2.409.280	245.339	52.855.833	890.354	53.746.187
Luxembourg II	32.795.926	4.480.087	1.162.903	2.575.070	333.371	41.347.357	825.610	42.172.967
Mol	11.188.873	2.634.756	730.793	1.377.979	108.523	16.040.924	616.978	16.657.902
Munich	25.691.251	3.993.794	1.104.916	2.322.903	148.220	33.261.084	2.441.381	35.702.465
Varese	16.076.381	3.394.398	694.207	1.408.400	123.000	21.696.386	337.100	22.033.486
OSG	1.946.115	10.032.618	271.277	1.609.731	4.780.173	18.639.914	3.820.733	22.460.647
Total	340.646.024	63.049.296	16.207.073	26.258.130	6.529.368	452.689.891	16.671.189	469.361.080
% of the Total Expenditure	72,58%	13,43%	3,45%	5,59%	1,39%		3,55%	100,00%

Figures based on Table 1

Key to table 3 and table 4

A: Commitment items 60110100, 60110200 and 60110400: Expenditure related to Seconded Staff, Expenditure related to Locally Recruited Teachers and Remunerations related to educational Support respectively.

B: Commitment item 60110300: Expenditure related to Administrative and Ancillary Staff.

C: Commitment items 60210100, 60210200 and 60220100: Respectively, expenditure related to Pedagogical Expenditure (including ICT material/software for pedagogical purposes), School Trips Expenditure and Educational Support.

D: Commitment item 60120100 Expenditure related to Buildings.

E: Commitment item 60120200 Expenditure related to ICT (in particular, software for administration and training).

F: Total of Columns A, B, C, D and E.

G: Commitment items 60120400 Miscellaneous administrative expenditure and 60120300 BSGEE for the OSGES

Table 3 provides a detailed breakdown of expenditure by cost type for 2025.

As in previous years, the largest share of total expenditure relates to salaries for Seconded Staff, Locally Recruited Teachers, and Educational Support (including SEN support). Together, these categories account for 72.58% of total expenditure, representing a slight increase compared to 71.82% in the previous year.

Remuneration for Administrative and Ancillary Staff, and expenditure related to Buildings (cleaning, electricity, heating, maintenance, etc.) follow, representing 13.43% and 5.59% of total expenditure, slightly down from 13.67% and 6.10% in 2024, respectively. The remaining categories—Miscellaneous Expenditure (including the OSG), Pedagogical Expenditure and Educational Support (covering class products, photocopier and library expenses, materials, school trips, and trainings for Educational Support), and ICT - account for 3.55%, 3.45%, and 1.39%, compared to 3.68%, 3.62%, and 1.11% last year.

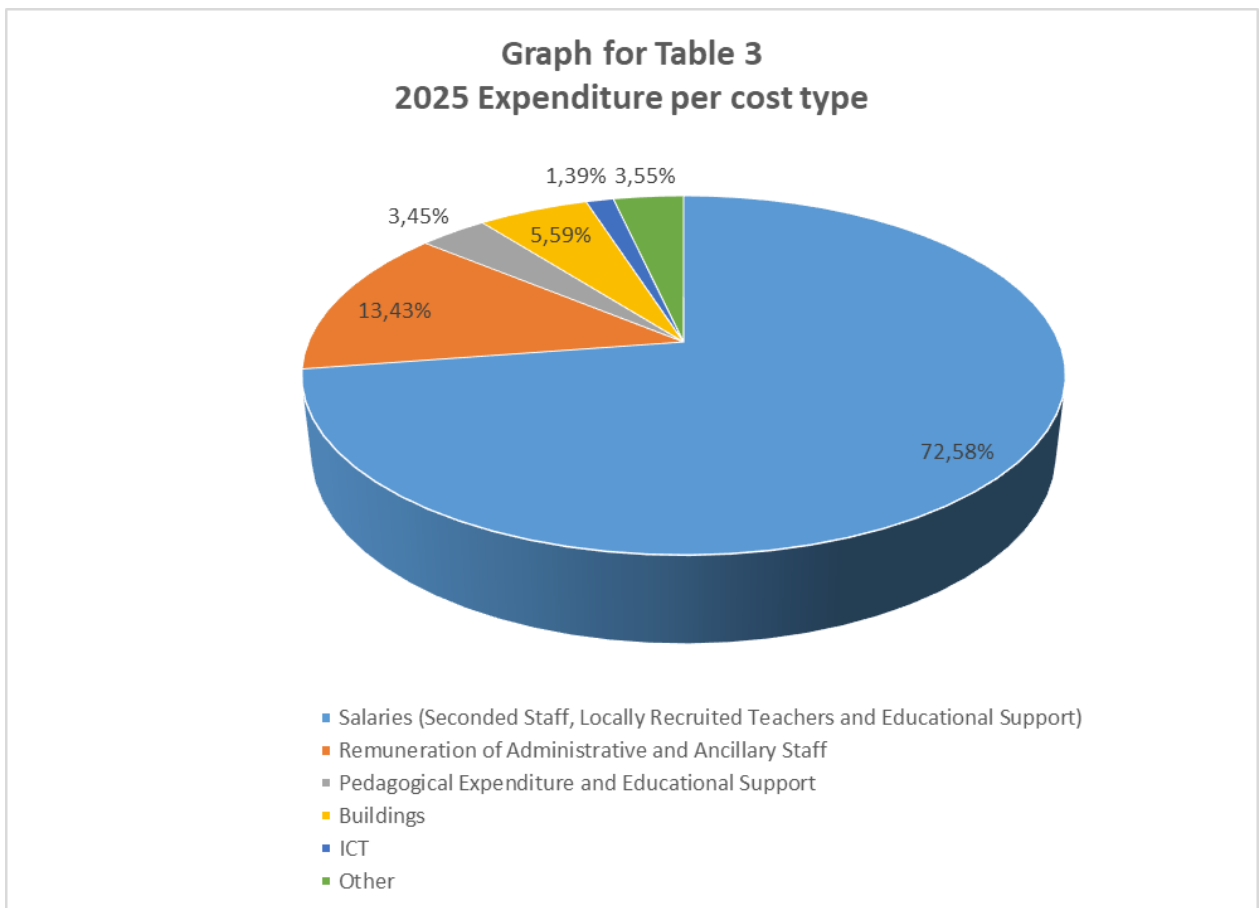


Table 3 bis, presented on the next page, illustrates the evolution of expenditure per school and per cost category compared to the previous year.¹

Overview:

Table 3 bis highlights a total increase in expenditures of €32.52 million (+7.45%), mainly driven by salary increases, which account for 92.91% of the total expenditure increase. This reflects mainly the impact of salary steps and salary indexation in 2025, resulting in a total increase of €30.22 million (+8.57% for teaching-related remunerations and +5.55% for remunerations of Administrative and Ancillary Staff). In addition, ICT expenditure increased by €1.69 million, representing a rise of +35.00%.

Compared to 2024, a significant share of the overall expenditure increase is observed at the OSG (+14.61%), the School of Brussels IV (+11.09%), the School of Brussels I (+9.48%), and the School of Luxembourg II (+9.40%).

For those three Schools, the increases of €4.40 million, €5.24 million, and €3.62 million respectively are driven by higher teaching-related remunerations and AAS salaries, reflecting the overall rise in salary costs and the impact of important salary indexations.

The increase for the OSG amounted to €2.86 million, of which €1.18 million related to ICT costs. This is mainly due to higher costs within the Microsoft ecosystem (licensing, Unified Support, and cloud services), together with rising expenses related to other software licenses and internet service provider services. In addition, the replacement of the Business Objects platform, the integration tool, and the launch of new innovation initiatives, most notably the HR digitalization project, have further contributed to the overall increase in costs. The remaining increase is attributable to higher remunerations of Administrative and Ancillary Staff (+€670k) and increased salary costs for seconded staff (+€395k).

Teaching related remunerations:

Significant increases in the remunerations of locally recruited teachers (LRT) and seconded staff are observed across all Belgian Schools (+€15.17 million in total), the three German Schools (+€2.61 million), and the Schools of Luxembourg I and II (+€7.31 million). Together, these account for most of the overall increase in this expenditure category, which amounts to a global total increase of €26.90 million. This increase is mainly driven by a rise in the number of teaching staff, as well as by step increases and salary indexation during the year. In addition, the total number of teaching staff increased by 30 between 2024 and 2025 at a global level. The percentage increase varies among Schools, depending on the number of newly recruited teaching staff as well as the seniority composition.

AAS-Related Remunerations:

The evolution of AAS remunerations compared to the previous year, representing a global increase of €3.32 million, is mainly driven by the Schools of Brussels (+€1.23 million), the OSG (+€670k), the German Schools (+€598k), and the School of Varese (+€239k). This increase is primarily attributable to salary steps and salary indexation. In addition, the total number of AAS increased by 7.9 FTE at global level between 2024 and 2025. Like the teaching staff, the percentage increase varies among Schools, depending on the number of newly recruited AAS as well as the seniority composition.

¹ Figures presented in Table 3 bis do not include the difference of credits brought forward and cancelled, which justifies the slight difference with the % evolution presented in Table 1.

Pedagogical Expenditure:

A global increase of 2.39% (+378k) is observed in Pedagogical Expenditure and Educational Support compared to 2024. This increase is mainly driven by higher school trip expenses, with €7.08 million committed in 2025 compared to €6.68 million in 2024.

Building-Related Expenditure:

From an overall perspective, a decrease of 1.39% (-€369k) is recorded compared to the previous year. This is mainly due to decreases in the Schools of Mol and Bergen, amounting to €217k (-13.61%) and €139k (-19.99%), respectively.

More specifically the School of Mol, decreased its expenses in the following items: Furniture and Fixtures (-€78k), Other Installations/Machinery/Equipment (-€45k), Cleaning (-€18k), Heating/Lighting/Water (-€34k), and Fitting of premises (-€24k). As regards the School of Bergen, it decreased its expenses in Other Installations/Machinery/Equipment (-€59k) and Heating/Lighting/Water (-€89k).

ICT-Related Expenditure:

Overall, ICT-related expenses grew by +35,00% (+ €1,69 million) compared to the previous year. The main factor behind this significant rise is OSG's ICT expenditure, primarily due to higher costs within the Microsoft ecosystem (licensing, Unified Support, and cloud services), together with rising expenses related to other software licenses and internet service provider services. In addition, the replacement of the Business Objects platform, the integration tool, and the launch of new innovation initiatives, most notably the HR digitalization project, have further contributed to the overall increase in costs. The Schools of Luxembourg I and Luxembourg II also recorded increases in this category of €172k (+236.09%) and €162k (+93.97%), respectively.

More specifically, in the School of Luxembourg I, ICT related expenses increased mainly in Computer Hardware and Equipment (+€122k) and ICT Hardware/Software for Administration (+€39k). In the School of Luxembourg II, the increase mainly came from Computer Hardware and Equipment (+€101k) and Audio/Video/Lab Equipment for ICT (+€66k).

Table 3 bis Evolution of Total Cost per type of expenditure 2024-2025

	A			B			C			D			E			G			H		
	Salaries (Seconded Staff, Locally Recruited Teachers and Educational Support)			Remuneration of Administrative and Ancillary Staff			Pedagogical Expenditure and Educational Support			Buildings			ICT			Other			Total expenditures		
	2024	2025	Evolution	2024	2025	Evolution	2024	2025	Evolution	2024	2025	Evolution	2024	2025	Evolution	2024	2025	Evolution	2024	2025	Evolution
																		(Miscellaneous+BSGEE)			
Alicante	14.003.044	14.860.645	6,12%	2.317.543	2.380.276	2,71%	651.958	658.454	1,00%	800.853	730.756	-8,75%	89.277	42.709	-52,16%	443.915	420.265	-5,33%	18.306.590	19.093.105	4,30%
Bergen	8.092.019	8.744.876	8,07%	2.092.120	2.238.243	6,98%	363.705	326.992	-10,09%	697.978	558.481	-19,99%	42.015	25.875	-38,41%	404.751	396.683	-1,99%	11.692.588	12.291.150	5,12%
Brussels I	42.642.689	47.389.520	11,13%	6.233.085	6.637.899	6,49%	2.036.199	2.255.849	10,79%	2.619.636	2.555.137	-2,46%	31.268	84.500	170,24%	1.666.207	1.544.388	-7,31%	55.229.084	60.467.293	9,48%
Brussels II	36.077.732	39.550.779	9,63%	7.538.338	7.676.267	1,83%	2.486.716	2.224.684	-10,54%	3.720.586	3.767.714	1,27%	100.451	103.221	2,76%	1.884.533	1.998.266	6,04%	51.808.356	55.320.931	6,78%
Brussels III	31.043.331	33.069.206	6,53%	4.354.927	4.867.119	11,76%	1.640.237	1.692.007	3,16%	2.570.575	2.448.356	-4,75%	114.502	236.190	106,28%	994.069	1.007.086	1,31%	40.717.641	43.319.964	6,39%
Brussels IV	30.470.412	34.226.129	12,33%	4.303.195	4.476.404	4,03%	1.741.252	1.970.435	13,16%	1.841.645	2.035.259	10,51%	103.214	231.056	123,86%	1.178.516	1.096.774	-6,94%	39.638.234	44.036.057	11,09%
Frankfurt	19.063.070	19.619.738	2,92%	2.701.793	2.761.102	2,20%	808.152	626.696	-22,45%	1.294.925	1.210.000	-6,56%	12.100	16.760	38,51%	819.945	884.643	7,89%	24.699.985	25.118.939	1,70%
Karlsruhe	11.123.076	12.225.749	9,91%	2.216.009	2.340.212	5,60%	601.321	683.603	13,68%	1.132.598	1.249.064	10,28%	147.868	50.431	-65,89%	394.077	390.928	-0,80%	15.614.949	16.939.987	8,49%
Luxembourg I	39.602.353	43.260.836	9,24%	4.943.310	5.136.121	3,90%	1.650.057	1.804.257	9,35%	2.474.756	2.409.280	-2,65%	72.999	245.339	236,09%	810.831	890.354	9,81%	49.554.306	53.746.187	8,46%
Luxembourg II	29.149.278	32.795.926	12,51%	4.455.967	4.480.087	0,54%	1.512.554	1.162.903	-23,12%	2.472.541	2.575.070	4,15%	171.863	333.371	93,97%	788.278	825.610	4,74%	38.550.481	42.172.967	9,40%
Mol	10.021.393	11.188.873	11,65%	2.477.811	2.634.756	6,33%	624.764	730.793	16,97%	1.595.059	1.377.979	-13,61%	99.004	108.523	9,61%	739.162	616.978	-16,53%	15.557.193	16.657.902	7,08%
Munich	24.739.024	25.691.251	3,85%	3.579.052	3.993.794	11,59%	918.724	1.104.916	20,27%	2.411.456	2.322.903	-3,67%	75.218	148.220	97,05%	2.226.834	2.441.381	9,63%	33.950.308	35.702.465	5,16%
Varese	16.166.020	16.076.381	-0,55%	3.155.874	3.394.398	7,56%	645.834	694.207	7,49%	1.419.350	1.408.400	-0,77%	174.300	123.000	-29,43%	357.390	337.100	-5,68%	21.918.768	22.033.486	0,52%
OSG	1.551.181	1.946.115	25,46%	9.362.288	10.032.618	7,16%	147.124	271.277	84,39%	1.575.102	1.609.731	2,20%	3.602.395	4.780.173	32,69%	3.359.637	3.820.733	13,72%	19.597.727	22.460.647	14,61%
Total	313.744.622	340.646.024	8,57%	59.731.312	63.049.296	5,55%	15.828.597	16.207.073	2,39%	26.627.060	26.258.130	-1,39%	4.836.474	6.529.368	35,00%	16.068.145	16.671.189	3,75%	436.836.210	469.361.080	7,45%
% of the Total Expenditure	71,82%	72,58%		13,67%	13,43%		3,62%	3,45%		6,10%	5,59%		1,11%	1,39%		3,68%	3,55%		100,00%	100,00%	

Figures based on Table 3

Table 4: Total Cost per type of Expenditure 2021-2025¹

Table 4 Total Cost per type of Expenditure 2021-2025							
Type of expenditure	2021	2022	2023	2024	2025	2021 – 2025 %	2024 – 2025 %
Salaries (Seconded Staff, Locally Recruited Teachers and Educational Support) = A	256.023.369	270.734.617	297.586.662	313.744.622	340.646.024	33,05%	8,57%
Remuneration of Administrative and Ancillary Staff = B	50.263.298	54.515.948	56.642.665	59.731.312	63.049.296	25,44%	5,55%
Total Salary Expenses A+B	306.286.667	325.250.565	354.229.327	373.475.934	403.695.320	31,80%	8,09%
Pedagogical Expenditure and Educational Support = C	8.605.711	8.425.641	14.380.527	15.828.597	16.207.073	88,33%	2,39%
Buildings = D	23.985.218	27.205.225	27.219.902	26.627.060	26.258.130	9,48%	-1,39%
ICT = E	3.771.156	3.230.631	4.490.149	4.836.474	6.529.368	73,14%	35,00%
Total: A+B+C+D+E = F	342.648.752	364.112.062	400.319.905	420.768.065	452.689.891	32,11%	7,59%
Other (miscellaneous + BSGEE) = G	13.045.382	14.382.142	14.987.195	16.068.145	16.671.189	27,79%	3,75%
Total expenditures (Commitments) = H	355.694.134	378.494.204	415.307.100	436.836.210	469.361.080	31,96%	7,45%
Difference (CREDITS BROUGHT FORWARD AND CANCELLED)	-507.817	-747.933	-318.856	-369.295	0		
Total expenditures (same as Table 1)	355.186.317	377.746.271	414.988.244	436.466.915	469.361.080	32,15%	7,54%

Table 4 shows the evolution of expenditure by type of cost during the period from 2021 to 2025.

Total expenditure for the period 2021-2025 has increased by +31,96% (+ €113,67 million) (figures excluding the difference of credits brought forward and cancelled), which is 7,45% more than the previous year.

This increase is primarily driven by expenditure related to salaries (Seconded Staff, Locally Recruited Teachers and Educational Support), which saw a rise of +33,05%, from €256,02 million in 2021 to €340,65 million in 2025 (+ €84,62 million). The main reasons for this are, on the one hand, the increase in the number of seconded staff (+132 staff members from 2021 to 2025)² and the increase in the number of Locally Recruited Teachers (+30 staff members from 2021 to 2025)³ to meet the growing demand driven by a larger student population. On the other hand, salary steps and salary indexation also contributed to the increase.

Expenditure for Administrative Staff shows an increase of +25,44% over the five-year period, rising from €50,26 million in 2021 to €63,05 million in 2025. This increase can be attributed to local salary indexations and salary steps, which are applied according to Staff Regulations, as well as the growth in

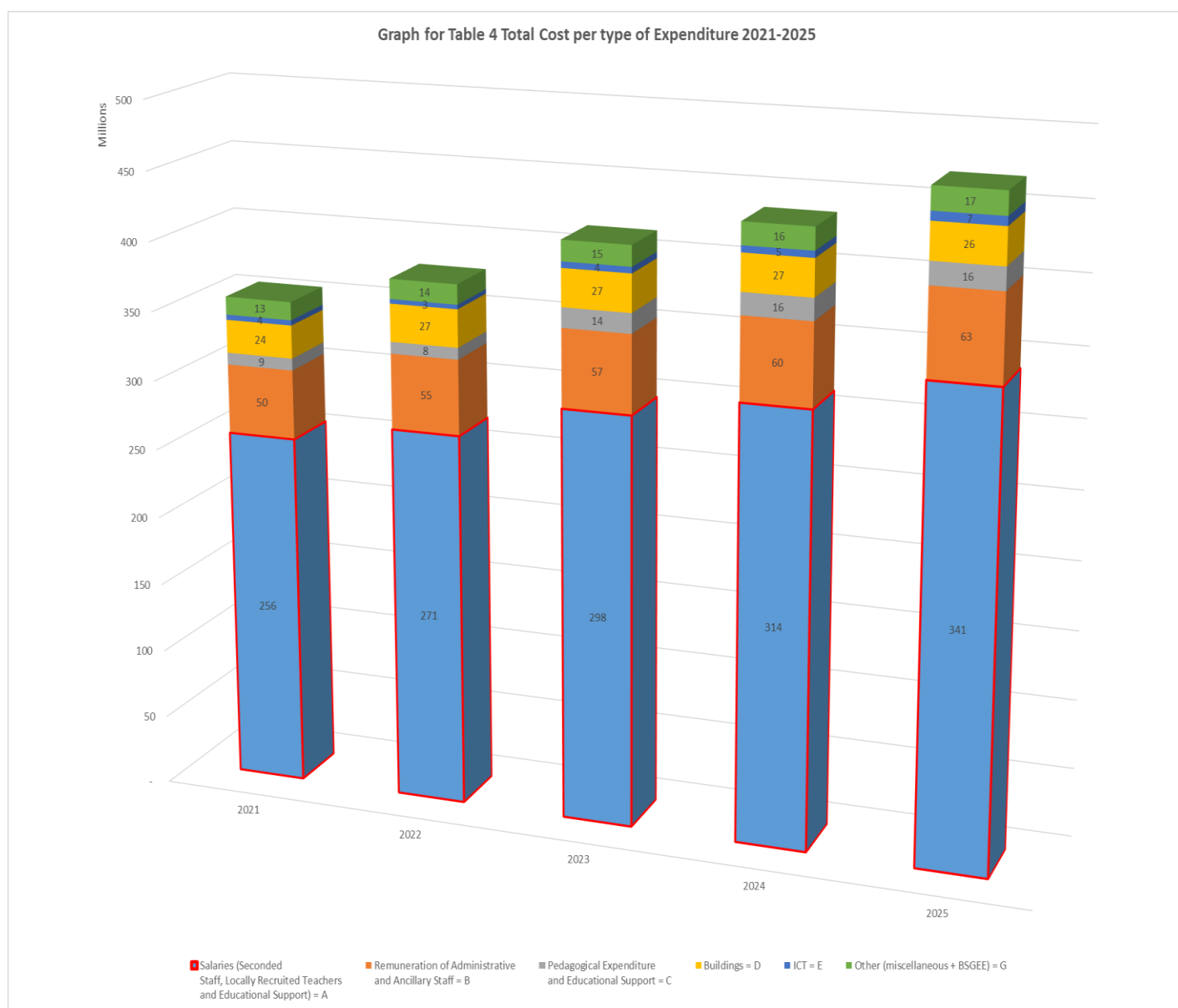
¹ Figures presented in Table 4 do not include the difference of credits brought forward and cancelled, which justifies the slight difference with the % evolution presented in Table 1.

² According to the Facts and Figures Ref. 2025-10-D-1-en-1, 2024-10-D-1-en-1 and 2023-10-D-7-en-2.

³ Same as footnote 6.

AAS posts, which have increased by +4,99% since 2021 (from 443.16 AAS staff in 2021 to 465,29 AAS staff in 2025, excluding Nursery Assistants, Science Lab Technicians and SEN Assistants) ¹ .

Pedagogical expenditure and expenditure for Educational Support increased by 88.33% over the five-year period, rising from €8.61 million in 2021 to €16.21 million in 2025. This increase is primarily due to the inclusion of school trip expenditures under the category of Pedagogical Expenditure, in line with the transparency principle in accounting, starting in 2023. School trip expenditure amounted to €5.52 million in 2023, €6.68 million in 2024, and €7.08 million in 2025, showing a continuous increase.



¹ Same as footnote 6.

Table 5: Budget Contributions (excluding surplus carried forward and use of reserve funds)

Table 5 Budget contributions (excluding surplus carried forward and use of reserve fund)						
		2021	2022	2023	2024	2025
Member States	€	51.676.688	54.434.585	58.882.712	62.094.411	65.606.873
	%	14,70	14,38	14,15	14,24	14,00
Commission	€	199.521.801	220.897.989	241.319.225	248.918.569	271.515.674
	%	56,75	58,37	58,00	57,09	57,94
EPO	€	26.408.740	25.889.380	25.554.950	26.829.445	26.938.500
	%	7,51	6,84	6,14	6,15	5,75
European Southern Observatory (ESO)	€	1.153.922	1.359.049	1.293.887	1.331.972	1.277.431
	%	0,33	0,36	0,31	0,31	0,27
Eurocontrol	€	1.283.579	1.208.777	1.301.359	1.448.343	1.562.323
	%	0,37	0,32	0,31	0,33	0,33
Other financing agreement	€	7.613.715	7.602.852	8.210.975	9.023.112	10.551.498
	%	2,17	2,01	1,97	2,07	2,25
European School of Munich	€	1.057.679	1.112.765	1.240.110	1.295.405	1.446.302
	%	0,30	0,29	0,30	0,30	0,31
E.I.B. Group	€	16.150.034	17.913.487	20.358.060	21.521.548	25.029.380
	%	4,59	4,73	4,89	4,94	5,34
European Stability Mechanism (E.S.M.)	€	767.190	934.555	1.064.057	1.134.365	1.255.654
	%	0,22	0,25	0,26	0,26	0,27
European Union Intellectual Property Office	€	8.531.029	8.447.438	9.859.660	10.393.635	10.715.813
	%	2,43	2,23	2,37	2,38	2,29
European Central Bank	€	7.531.592	7.788.884	8.612.859	9.150.311	9.374.716
	%	2,14	2,06	2,07	2,10	2,00
Parents Contributions	€	25.165.342	26.380.611	33.007.449	35.675.985	36.543.468
	%	7,16	6,97	7,93	8,18	7,80
Other contributions and miscellaneous revenue	€	4.717.115	4.496.233	5.344.925	7.157.128	6.828.587
	%	1,34	1,19	1,28	1,64	1,46
TOTAL	€	351.578.426	378.466.605	416.050.228	435.974.229	468.646.219
<small> Figures processed on 7/03/2023 for the year 2021. Figures processed on 10/01/2025 for the year 2022. Figures processed on 05/02/2025 for the year 2023. Figures processed on 03/03/2026 for the year 2024. 2025 provisional figures processed on 04/05/2026 10AM From Closing consolidated reports SAP </small>						

Table 5 shows the distribution of contributions, both in euros and as a percentage of the total (excluding the surplus carried forward and the use of the reserve fund), to the budgets of the European Schools by various stakeholders in the system since 2021.

The total contribution for 2025 (€468,65 million) compared to 2024 (€435,97 million) shows an overall increase of 32,67 million.

As in previous years, the contribution of the European Commission represents the largest share of the total contributions, accounting for 57,94% of the total budget. Its contribution rate has shown a slight increase over the last five years, rising from 56,75% in 2021 to 57,94% in 2025. In absolute terms, this represents a significant increase of €71,99 million over the past five years and €22,60 million compared to the previous year (+9,08%).

The contributions of Member States have decreased in percentage over the last five years, now representing 14,00% of the total 2025 budget contributions, compared to 14,70% in 2021. However, in absolute terms, this is still an increase of €13,93 million over the past five years, and an increase of €3,51 million compared to 2024 (+5,66%).

The contributions from the European Patent Office and from Parents (including Category III School fees and other contributions from parents, such as inscriptions to Bacculaureate, contributions to cost of photocopies, etc.) follow, accounting for 5,75% and 7,80% of the total contributions, respectively. Parents' contributions increased by €11,39 million over the past five years, as the Category III pupil population for the whole European Schools system grew from 3,955 pupils in 2021 to 4,306 pupils in 2025. The European Patent Office also slightly increased its contribution by €109k compared to the previous year (+0,41%).

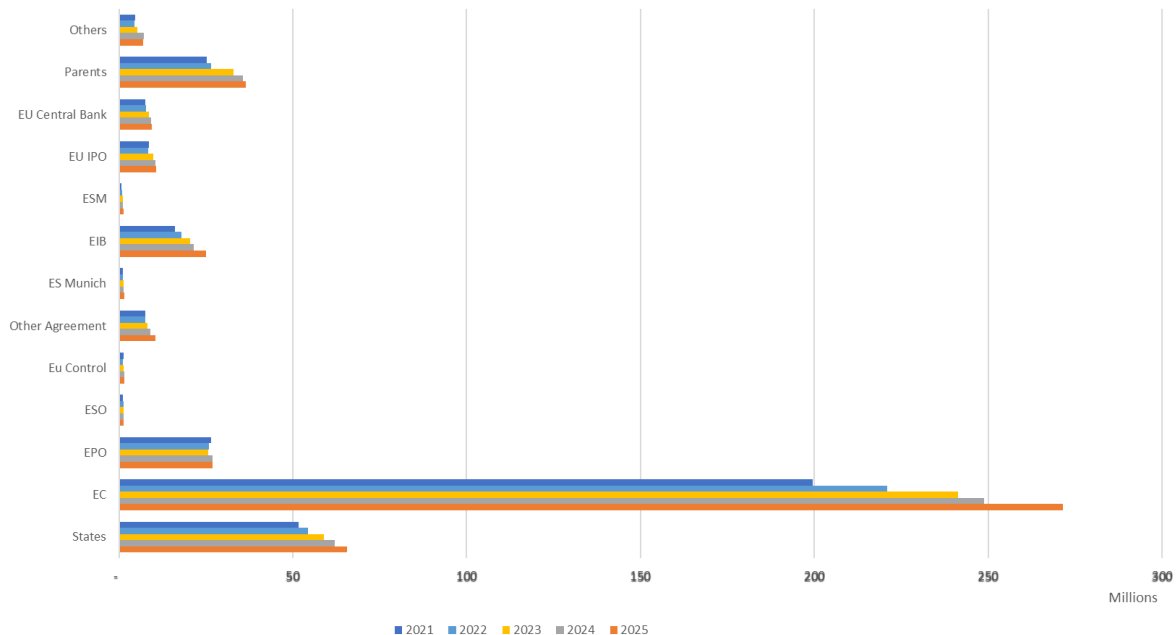
Besides, it should be noted that, in addition to the entities mentioned above, financial contributions from the European Union Intellectual Property Office (+€322k compared to 2024), the European Investment Bank Group (EIB group) (+€3,51 million compared to 2024), Other Financing Agreements (+€1,53 million compared to 2024) and the European Central Bank (+€224k compared to 2024) have also increased significantly in absolute terms compared to last year.

It is worth noting that the EIB Group and the European Stability Mechanism (ESM) experienced significant percentage increases in contributions over the five-year period, with the EIB Group rising by +54.98% (+€8.88 million) and the ESM increasing by +63.67% (+€488k).

In contrast, European Southern Observatory (ESO) represent 0,27%, reflecting a decrease of €55k (-4,09%) compared to 2024. Revenues from other sources, including "Other contributions and Miscellaneous Revenue", represent 1,46%, reflecting a decrease of €329k (-4,59%) compared to last year. The main source of revenue under this category is the temporary contribution/ 'solidarity levy' in accordance with Article 50 of the Regulations for Members of the Seconded Staff of the European Schools (under budget line 70320XXX).

Overall, almost all entities have shown an increase in financial contributions compared to the previous year, in terms of absolute amounts.

Graph for Table 5 Budget contributions 2025
(excluding surplus carried forward and use of reserve fund)



Organization's name	Abbreviated
Member States	States
European Commission	EC
European Patent Office	EPO
European Southern Observatory (ESO)	ESO
Eurocontrol	Eu Control
Other financing agreement	Other Agreement
European School of Munich	ES Munich
European Investment Bank Group	EIB
European Stability Mechanism (E.S.M.)	ESM
European Union Intellectual Property Office	EU IPO
European Central Bank	EU Central Bank
Parents Contributions	Parents
Other contributions and miscellaneous revenue	Others

Table 6: Budget 2025 Receipts and Expenditure

Table 6 provides a summary of receipts (recovery orders), expenditure (commitments), and the provisional balance for the execution of the 2025 budget.

The figures for 2025 are provisional, based on closing reports from SAP processed on 04th May 2026, and are therefore subject to change and confirmation.

Although the total difference compared to the budget does not exceed 1% and maintain similar percentage compared to last year (2025: 0,68%; 2024: 0,60%) at global level, the main variations are observed in the Schools of Mol (+2,05%) and Frankfurt (+1,73%).

For the School of Mol, the rate of 2.05% is attributable to the fact that the available budget in 2025 was not fully implemented. This was mainly due to the absence of several key staff members involved in the ordering procedure close to the ordering deadline, which prevented the finalization of all planned orders.

For the School of Frankfurt, the rate of 1.73% is due to the method used to extrapolate salary costs for seconded staff in amending budget. Actual salary costs recorded at the end of August (eight months) were extrapolated to twelve months without excluding one-off payments (e.g. allowances or retroactive salary adjustments). As a result, these one-off payments were also projected for the remaining months, leading to an overstated salary forecast.

Table 6 BUDGET 2025 RECEIPTS AND EXPENDITURE: € (provisional figures at 04/05/2026)								
Entity	A	B	C	D	E	F	F	G
	Initial Budget 2025 Expenditure & receipts	Final Budget 2025 Expenditure & receipts	Actual Receipts (Recovery Orders Budget 2025)	Difference C - B	Expenditure (Commitments Budget 2025)	Difference B - E	Difference in % of Final Budget F/B	Provisional Balance Budget 2025 D + F or C-E
Alicante	18.918.164	19.293.760	19.319.089	25.329	19.093.105	200.655	1,04%	225.984
Bergen	12.075.000	12.313.580	12.242.096	-71.484	12.291.150	22.430	0,18%	-49.054
Brussels I	58.704.103	60.618.649	60.724.062	105.413	60.467.293	151.356	0,25%	256.769
Brussels II	54.978.928	55.699.862	55.647.685	-52.177	55.320.931	378.931	0,68%	326.754
Brussels III	44.539.554	43.323.869	43.383.566	59.697	43.319.964	3.905	0,01%	63.602
Brussels IV	43.120.707	44.162.844	44.225.770	62.926	44.036.057	126.787	0,29%	189.713
Frankfurt	27.077.519	25.562.210	25.298.441	-263.769	25.118.939	443.271	1,73%	179.502
Karlsruhe	16.125.117	16.960.901	16.762.080	-198.821	16.939.987	20.914	0,12%	-177.907
Luxembourg I	51.689.595	54.051.189	54.418.138	366.949	53.746.187	305.002	0,56%	671.951
Luxembourg II	41.912.746	42.636.298	42.502.858	-133.440	42.172.967	463.331	1,09%	329.891
Mol	17.194.264	17.005.989	17.108.265	102.276	16.657.902	348.087	2,05%	450.363
Munich	34.693.705	36.134.250	36.354.643	220.393	35.702.465	431.785	1,19%	652.178
Varese	23.784.439	22.035.046	22.051.088	16.042	22.033.486	1.560	0,01%	17.602
OSG	20.660.863	22.781.485	22.701.818	-79.667	22.460.647	320.838	1,41%	241.171
Total	465.474.704	472.579.932	472.739.599	159.667	469.361.080	3.218.852	0,68%	3.378.519

¹ Provisional figures based on closing reports on 04/05/2026 10AM

¹ For clarification purposes, it should be noted that the Column E of the table 6, that concerns the expenditure of the financial year under question, 2025, is based exclusively on the commitments approved using 2025 budget (therefore excluding the credits carried forward from the previous financial year 2024 but including the carry forwards from 2025 to the next financial year, 2026). In the same sense, column C related to revenue is based exclusively on the recovery orders approved using the 2025 budget (therefore excluding the revenue actually received in 2025 on the basis of recovery order issued on 2024 budget, but including the recovery orders based on the 2025 budget that will be actually received in the year 2026).

Table 7: Reductions in School Fees (number of pupils) – 2020/2021 to 2024/2025

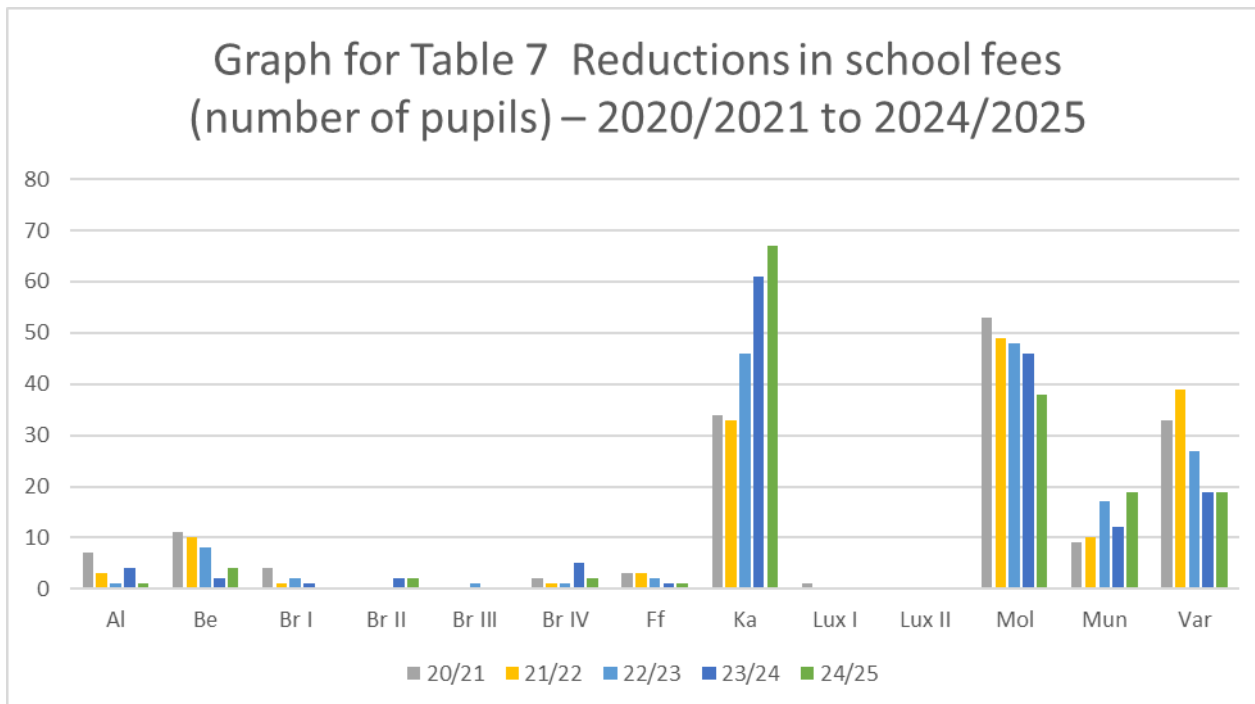
Reductions in school fees due to financial hardship require the Schools to verify the annual income of the applicant parents. This process can be complicated and time-consuming, requiring a considerable investment of time and effort from both parents and accounting staff to prepare, review, and validate the necessary documentation. However, the purpose of this process is to ensure that pupils who are genuinely in financial need receive the support they require.

Tables 7 and 8 show the number of pupils receiving fee reductions and the amount of revenue foregone, respectively, for the school years 2020/2021 to 2024/2025.

Table 7 Reductions in school fees (number of pupils) – 2020/2021 to 2024/2025							
Schools	20/21	21/22	22/23	23/24	24/25	5 year change%	24/25 Reduction / Cat III population %
Alicante	7	3	1	4	1	-85,71%	0,32%
Bergen	11	10	8	2	4	-63,64%	1,50%
Brussels I	4	1	2	1	0	-100,00%	0,00%
Brussels II	0	0	0	2	2	100,00%	6,25%
Brussels III	0	0	1	0	0	NA	0,00%
Brussels IV	2	1	1	5	2	0,00%	4,35%
Frankfurt	3	3	2	1	1	-66,67%	0,33%
Karlsruhe	34	33	46	61	67	97,06%	9,75%
Luxembourg I	1	0	0	0	0	-100,00%	0,00%
Luxembourg II	0	0	0	0	0	NA	0,00%
Mol	53	49	48	46	38	-28,30%	7,05%
Munich	9	10	17	12	19	111,11%	3,39%
Varese	33	39	27	19	19	-42,42%	3,49%
Total	157	149	153	153	153	-2,55%	3,55%
Figures 20/21 to 23/24 provided on 19/11/2025 by ICT Unit							
Figures 24/25 provided on 19/11/2025 by ICT Unit and confirmations from Schools in 1-2/2026							
Figures from Ref : '2025-10-D-1-en-1 Facts and Figures on the Beginning of the 2025-2026 School Year in the European Schools'.							

Under the Financial Regulation (articles 89 and 91 of FR 2017), any surplus remaining after the Reserve Fund has been replenished must be entered as budget revenue for the following financial year. For these purposes, the surplus (balance of revenue) is defined as the balance of revenue, after carryovers have been covered, on the revenue and expenditure accounts as approved by the Secretary-General and the Administrative Boards. This in practice is identified with the revenue and expenditure actually received/made in the calendar year, including thus eventually revenue/expenditure corresponding to credits related to the budget for the year n-1, and excluding recovery orders/commitments issued on the basis of the budget n but not actually received/spent. One point of concern should perhaps be the fact that there is nothing in the Financial Regulation that prevents the possibility of ending the year with a deficit. If the Schools do not receive the revenue as estimated in the budget, they can nevertheless continue with the total amount of expenditure as originally foreseen. In practice, the Office of the Secretary-General monitors the situation to ensure that the system as a whole does not end the year in deficit, but it is a potential risk that might usefully be examined.

Graph for Table 7 Reductions in school fees
(number of pupils) – 2020/2021 to 2024/2025



As shown in Table 7, the number of pupils granted a reduction in school fees was highest in the 2020/2021 school year. It then declined in 2021/2022, followed by a slight increase in 2022/2023, and subsequently remained stable.

In 2020/2021, 157 pupils received a fee reduction. This number decreased to 149 pupils in 2021/2022, then increased to 153 in 2022/2023. It remained stable at 153 pupils in both 2023/2024 and 2024/2025 school years.

The School of Karlsruhe recorded the highest proportion of fee reductions among Category III pupils, with 9.75% receiving a reduction in the 2024/2025 school year. The School of Mol, School of Brussels II, School of Brussels IV, School of Varese and School of Munich followed, with proportions of 7.05%, 6.25%, 4.35%, 3.49% and 3.39%, respectively.

In 2024/2025, 3.55% of all Category III pupils across the system received a fee reduction, representing a slight increase compared to the proportion observed in 2023/2024 (3.48%).

Table 8: Reductions in School fees (Euro) – 2020/2021 to 2024/2025

Table 8 Reductions in school fees (euro) – 2020/2021 to 2024/2025							
Schools	20/21	21/22	22/23	23/24	24/25	5 year change %	23/24 to 24/25 change %
Alicante	21.282	11.663	4.247	19.785	4.520	-78,76%	-77,15%
Bergen	41.299	38.303	35.804	10.208	19.430	-52,95%	90,35%
Brussels I	11.088	5.678	9.120	5.907	-	-100,00%	-100,00%
Brussels II	-	-	-	7.466	9.560	100,00%	28,05%
Brussels III	-	-	2.864	-	-	NA	NA
Brussels IV	10.020	5.678	16.216	23.695	6.407	-36,06%	-72,96%
Frankfurt	10.918	13.055	1.898	845	6.025	-44,81%	613,41%
Karlsruhe	119.558	124.718	160.614	219.535	229.613	92,05%	4,59%
Luxembourg I	5.344	-	-	-	-	-100,00%	NA
Luxembourg II	-	-	-	-	-	NA	NA
Mol	183.667	197.563	203.552	202.603	165.137	-10,09%	-18,49%
Munich	52.219	37.244	55.948	56.137	72.173	38,21%	28,57%
Varese	122.590	147.298	114.961	83.990	60.778	-50,42%	-27,64%
Total	577.985	581.199	605.224	630.171	573.644	-0,75%	-8,97%

Figures 20/21 to 23/24 provided on 19/11/2025 by ICT Unit
 Figures 24/25 provided on 19/11/2025 by ICT Unit and confirmations from Schools in 1-2/2026

In the 2024/2025 school year, the total revenue foregone due to fee reductions amounted to €574k, representing a decrease of 0.75% over the past five school years.

The School of Luxembourg I did not grant any fee reductions during the last four school years, while the School of Luxembourg II did not grant any reductions during the past five school years. Similarly, the School of Brussels III did not grant any fee reductions in the last two school years, and the School of Brussels I did not grant any reductions in the 2024/2025 school year.

The Schools of Alicante, Bergen, Brussels IV, Frankfurt, Mol and Varese recorded a decrease in the total amount of fee reductions over the past five school years.

The largest increase in absolute terms over the same period (+€110k / +92.05%) was observed at the School of Karlsruhe, which also reported an increase of €10k (+4.59%) compared to the previous school year. Overall, the School of Karlsruhe has experienced growth in the number of Category III students over the past five years, from 580 pupils in 2021 to 687 pupils in 2025. The School of Munich and the School of Brussels II also recorded increases over the past five years, amounting to €20k (+38.21%) and €9.5k (+100%), respectively. Compared to the previous school year, the Schools of Munich and Bergen reported increases of €16k (+28.57%) and €9k (+90.35%), respectively.

Overall, across the entire system, the total amount of fee reductions (in €) decreased by 8.97% compared to the previous school year, representing a reduction of €56.5k.

Graph for Table 8 Reductions in school fees (euro) –
2020/2021 to 2024/2025

