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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**on the evaluation of REACT-EU**

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## 1. INTRODUCTION

The Recovery assistance for cohesion and the territories of Europe (REACT-EU)<sup>1</sup> was introduced in 2020 as part of the **Next GenerationEU** initiative. It **represented additional resources for Member States and regions and was designed to mitigate the economic and social impacts of the pandemic**, while supporting the EU's green and digital transition objectives. In 2022, REACT-EU's scope was expanded to support the response to the Ukrainian refugee crisis, and in 2023, it was further extended to address the impacts of the energy crisis.

**REACT-EU brought additional resources of EUR 50.6 billion and was a top-up to the already running 2014-2020 cohesion policy programmes supported from the European Regional Development Fund (ERDF) and the European Social Fund (ESF), as well as the European Fund for Aid to the Most Deprived (FEAD) and the Youth Employment Initiative (YEI).** This approach helped these additional resources to be swiftly programmed and implemented. They could be used until the end of 2023, as was already the case for the original allocations. This funding constituted the second largest share of Next Generation EU.

The REACT-EU Regulation<sup>2</sup> requires the European Commission to provide the European Parliament and the Council with an evaluation of the instrument. This report builds on a supporting study on the ERDF crisis response ('crisis response supporting study') and the supporting study of the ESF *ex post* evaluation. It also presents the main findings from a sample of analyses carried out by Member States as part of their obligation to evaluate REACT-EU implementation.

## 2. CONTEXT

Between 2020 and 2023, the EU was hit by a series of unprecedented crises. The COVID-19 pandemic, which began in early 2020, **created a sudden and severe shock to economies, societies, and healthcare systems**. The health crisis cost lives, put the safety of healthcare professionals at risk, and challenged the cost and sustainability of healthcare systems. **The restrictive measures introduced to halt the spread of the virus resulted in an economic crisis**, the impact of which varied across sectors and territories, exposing vulnerabilities across regions and social groups, and risking an increase in disparities.

**The EU responded to the crisis with a series of coordinated and collective actions.** In response to the COVID-19 pandemic, measures included health coordination, centralised vaccine procurement, financial support for job retention schemes, temporary fiscal and state aid provisions to support Member States. Importantly, it put in place NextGenerationEU, the largest fiscal stimulus package introduced by the EU to date. The Recovery and Resilience Facility (RRF) was the cornerstone of NextGenerationEU, and the package also provided additional resources for cohesion policy through REACT-EU.

consequences. Russia's military aggression against Ukraine on 24 February 2022 unleashed a series of new crises with far-reaching **One of the most immediate was the displacement of a significant part of Ukraine's population towards the EU.** By the end of 2023, nearly six

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<sup>1</sup> Regulation (EU) 2020/2221.

<sup>2</sup> Article 2 of Regulation (EU) 2020/2221.

million displaced Ukrainians had been recorded across Europe, with 4.2 million benefiting from temporary protection within the EU<sup>3</sup>. The invasion also exacerbated a pre-existing energy crisis as natural gas imports from Russia were halted. This had a particularly negative impact on the EU, which relied heavily on external energy sources. While the energy crisis was felt all over Europe, its impact varied significantly across countries and regions. These successive crises have to some extent been mitigated by the measures programmed as a result of REACT-EU. The present report assesses REACT-EU against its initial objectives.

### 3. ADDRESSING CRISIS-RELATED NEEDS

The pandemic created a considerable need for public investments in Member States' health systems and in various economic sectors, putting pressure on national budgets. The crises also created implementation challenges for cohesion policy programme authorities, and for beneficiaries. Public health measures introduced to curb the spread of the virus made it particularly difficult to reach some target groups, such as vulnerable groups and beneficiaries in remote rural areas. Additionally, the suspension of on-site work led to delays and the temporary shelving of several infrastructure projects. Disruptions to supply chains and border closures further complicated cross-border initiatives. The uncertain macroeconomic environment also likely dampened enthusiasm for engaging in longer-term projects, including cohesion policy-funded ones, further impacting implementation efforts.

The cohesion policy framework was adapted to support Member States in responding to the crises, to address bottlenecks and to ease the pressure on national public administrations and budgets. REACT-EU provided additional resources for the cohesion policy framework, supplementing already running 2014-2020 programmes<sup>4</sup>. This instrument was designed to mitigate the economic and social impact of the pandemic, while supporting the twin transition objectives. Funding was concentrated, with three countries (Italy, Spain and France) receiving almost two thirds of the total allocations.

**Figure 1 Reconstructed intervention logic of REACT-EU**

Needs	Objectives	Inputs	Outputs	Results	Impacts
<ul style="list-style-type: none"> <li>Liquidity to address shortages resulting from sudden and significant increase in public spending needed for healthcare and other economic sectors, in particular SMEs</li> </ul>	Foster crisis repair and prepare a green, digital and resilient recovery through investment in: <ul style="list-style-type: none"> <li>Health care</li> <li>Enterprise support</li> <li>Twin transition</li> <li>Investment in employment, education and social services</li> </ul>	<ul style="list-style-type: none"> <li>Liquidity and financial measures</li> <li>Expanded eligibility</li> <li>Flexibility to transfer or reprogramme funds</li> <li>Administrative simplifications</li> </ul>	<ul style="list-style-type: none"> <li>New/adjusted operations</li> <li>Resources (re)allocated to counteract the crises</li> <li>Faster use of resources and reduced administrative burden</li> </ul>	<ul style="list-style-type: none"> <li>Liquidity shortages addressed</li> <li>Increased public spending on healthcare</li> <li>Increased public spending on sectors hit by the public health crisis, and on SMEs</li> </ul>	<ul style="list-style-type: none"> <li>Economic, social and health consequences of the crises mitigated</li> <li>Faster recovery</li> <li>Longer term crisis-related risks mitigated, including for cohesion</li> <li>Faster green and digital transition</li> </ul>

Source: European Commission

The overwhelming majority of stakeholders consulted perceived REACT-EU to be aligned with the emerging needs of their countries and regions. The feedback was especially positive

<sup>3</sup> Eurostat (2024), available [here](#).

<sup>4</sup> The allocation formula applied to REACT-EU differed from the usual cohesion policy methodology. While it favoured less developed countries, the key also included loss in GDP and (youth) employment.

regarding the instrument's relevance in addressing the economic repercussions of the pandemic. Halting job losses caused by plummeting economic demand was critical. Most of the ESF support targeted firms and employees to help them maintain employment via short-time work arrangements. Health-related support was relatively new in the context of cohesion policy and was predominantly financed through Member State initiatives. Even so, two-thirds of respondents to a survey<sup>5</sup> found REACT-EU to be aligned with health-related needs.

#### 4. EFFECTIVE AND RAPID CRISIS RESPONSE

REACT-EU was effective in addressing health and economic impacts of the COVID-19 crisis, particularly through investment in health infrastructure and support for SMEs<sup>6</sup> as well as in enabling implementing bodies to foster job creation and ensuring high-quality employment<sup>7</sup>. Member States used the additional resources in almost half of the programmes<sup>8</sup> and financed essential actions to support the sectors most in need, while preserving the resources allocated to the programme's originally planned actions<sup>9</sup>.

An important area of enterprise support included working capital grants for SMEs to sustain operations during the economic downturn induced by the pandemic. In Italy, for example, REACT-EU provided support to 91 218 enterprises with an allocation of EUR 1.2 billion, guaranteeing overall financing of more than EUR 12 billion for enterprises. The support provided an immediate response to enterprises' liquidity needs, as well as supporting their green and digital transition. More than 50% of the resources were allocated to less developed regions. Firms also received effective support to protect jobs in key sectors of the economy. For instance, Croatia's Job Retention Programme kept 115 000 employees (6% of the workforce) in employment<sup>10</sup>. Similar job retention schemes and other labour market measures made up more than one quarter of the initiative (see Figure 2 below). REACT-EU not only addressed urgent needs arising from the crisis but also catalysed strategic investments. Some targeted immediate challenges, such as expanding hospital capacity, while others focused on strengthening the healthcare system long-term, including investments in research, development and advanced equipment. In France, for example, REACT-EU funded eight projects at the Besançon hospital with a total of EUR 12 million, while the University Health Centre of La Réunion acquired a PET scanner, nearly doubling its diagnostic capacity. Funded upgrades not only increased capacity to manage the immediate impacts of the COVID-19 pandemic, but also proved beneficial in subsequent crises. For instance, equipment purchased during the pandemic was instrumental in responding to the refugee crisis, as illustrated by Czechia, which accommodated 300 000 refugees from Ukraine, many of whom required medical care.

##### **Bulgaria – example of labour integration support for displaced Ukrainians**

In Bulgaria, the National Employment Agency's 'Solidarity' project aimed at the integration of more than 9 000 displaced persons from Ukraine into the labour market by offering psychological support, career counselling, and tailored professional guidance. Measures included subsidised employment,

<sup>5</sup> Covering REACT-EU support through the ERDF.

<sup>6</sup> This finding was confirmed by two dedicated case studies of the ERDF crisis response supporting study on SMEs and the health sector and is supported by 88% of the stakeholders consulted on the ERDF.

<sup>7</sup> Supporting study for the ESF ex-post evaluation.

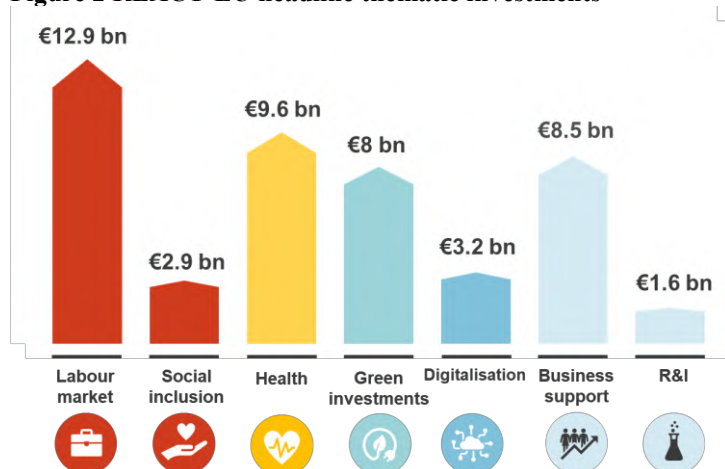
<sup>8</sup> 45%

<sup>9</sup> See Annex VI of the *ex post* evaluation of the ERDF and the Cohesion Fund, the crisis response supporting study and its dedicated case studies on SMEs and the health crisis.

<sup>10</sup> Study for the *ex-post* evaluation of the ESF.

integration supplements for accommodation, employer incentives for job retention, and mentor support with the aim of resulting in 4 785 persons in employment. The project also involved communication and management activities in line with application requirements.

Figure 2 REACT-EU headline thematic investments



Source: European Commission. Note: some intervention fields were tagged for multiple themes.

The instrument played a key role in supporting twin transition initiatives by funding investments in energy efficiency, digitalisation and other sustainable projects<sup>11</sup>. This support was key in ensuring consistency with the broader objectives of cohesion policy, in particular the focus on long-term recovery and regional development<sup>12</sup>. In Denmark, additional funding was provided to strengthen existing programme measures, particularly in the green transition and circular economy. As initial 2014-2020 allocations had already been contracted out, the additional resources allowed further investment. Italy promoted the green transition of local public transport by purchasing new fully electric buses, for instance in Bologna (EUR 20 million) and in Catania (EUR 8 million). **In some cases, the changes strengthened the long-term focus.** The SMEs supported, besides being cushioned from the effects of the crises, saw advances in digital solutions and infrastructure development, adopted new technologies and reduced costs. For example, enterprises in the hospitality industry used these funds to undertake renovations and integrate advanced digital software to optimise order processing and client management.

Member States used REACT-EU resources in various ways and adapted their crisis response to evolving needs<sup>13</sup>. Importantly, the flexibility offered also allowed Member States to allocate larger amounts of resources to the territories most in need. For example, the allocated funding led to significant changes in the initial distribution of resources in Finland, with funds directed to southern and western Finland, which were more severely affected by the pandemic. In Italy and Czechia, most direct beneficiaries of REACT-EU funding were public entities<sup>14</sup>.

<sup>11</sup> See crisis response supporting study; Nyman et al., 2024; Spule and Toptsidou, 2024.

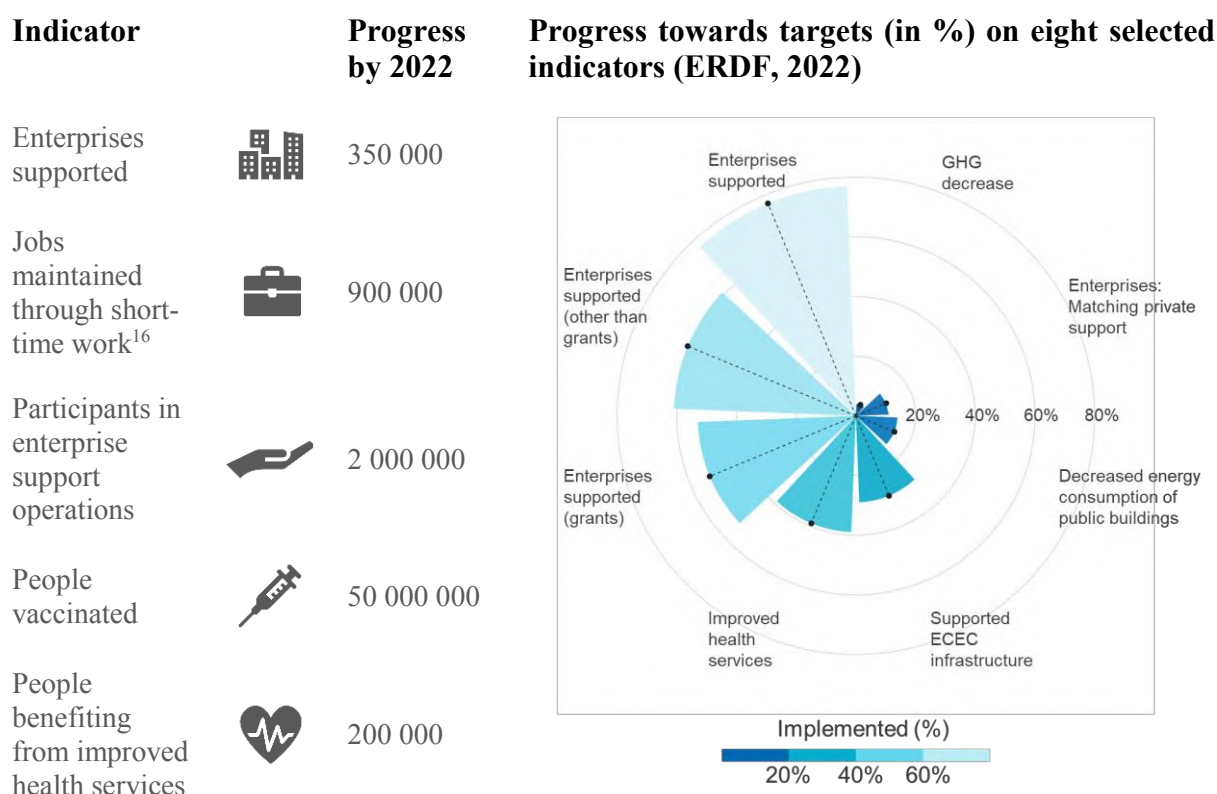
<sup>12</sup> Confirmed by the majority of stakeholders surveyed, as well as the national evaluations sampled (Annex I).

<sup>13</sup> Crisis response supporting study and European Court of Auditors (ECA) special report 02/2023.

<sup>14</sup> Two thirds in Italy. Such categorisation data are not available in an aggregate format. For Czechia, see EY (2023).

A dedicated thematic objective allowed reported progress to be tracked. A selection of indicators is presented below. Overall, progress varies widely between indicators and Member States.

**Figure 3 Progress on REACT-EU indicators until 2022<sup>15</sup>**



Source: European Commission.

In addition to providing additional funding, REACT-EU introduced important flexibilities. These included retroactive eligibility, which covered expenditure incurred before programmes were adjusted. Programme authorities considered that the option of 100% EU co-financing helped relieve the burden on the national budgets and allowed additional funds from the state budget to be used for other necessary activities. At the same time, the purpose of co-financing is to instil a sense of ownership at national level. While such risks were mitigated by the crisis situation, this feature could reduce Member State checks, increasing the risk of inefficient spending, as fully EU-funded projects entail minimal risk for national authorities<sup>17</sup>. Pre-financing measures were also introduced to help countries such as Poland and Romania cope with the refugee crisis, allowing them to draw on REACT-EU funds to provide immediate assistance to people arriving from Ukraine.

While the additional funding and flexibility were crucial to ensuring a rapid response, some regions faced administrative challenges in reprogramming funds. Adjusting priorities and distributing the additional funds required significant administrative capacity, which in some cases led to delays. This burden was further exacerbated by the necessity to also prepare for

<sup>15</sup> The year for which the latest data was available at the time of writing. See methodological note in Annex II.

<sup>16</sup> 6 months after the end of the support

<sup>17</sup> ECA (2023); European Parliament, Kiss-Gálfalvi et al. (2024).



the new programmes and the phasing of operations from the 2014-2020 to the 2021-2027 programming period.

In addition, the implementation period was short, presenting a challenge to effectiveness. Project beneficiaries had to quickly prepare and build several project entities, reach target groups, introduce new research and innovation or other necessary infrastructure, and implement the necessary measures<sup>18</sup>. This is underpinned by operation-level data, which suggest that REACT-EU projects tended to be shorter compared to others during the 2014-2020 period. This, of course, is also partly linked to the nature of certain interventions, for instance healthcare equipment or working capital for SMEs. Survey findings revealed that the short implementation deadline contributed to delays in many projects, with some ultimately cancelled due to successive crises. Respondents also highlighted difficulties in quickly selecting projects that aligned with the conditions and investment categories required under REACT-EU, increasing delays.

In the context of a rapidly evolving health crisis and policy changes, a fast and effective response to the COVID-19 pandemic was critical. Despite the intrinsically long-term nature of cohesion policy, REACT-EU was successful in deploying resources quickly. Although it provided new resources, the length of the co-legislative negotiations was below the average time for comparable amendments<sup>19</sup>. Even more importantly, REACT-EU programme amendments were processed in a third of the time needed for this purpose compared to before February 2020 (i.e. before the crisis). REACT-EU was swift in mobilising significant funds to counter the negative effects of the pandemic<sup>20</sup>.

## 5. A COORDINATED CRISIS RESPONSE

Introducing REACT-EU formed part of a sequence of coordinated anti-crisis initiatives. The Coronavirus Response Investment Initiative (CRII/CRII+) was used in the early stages of the pandemic as part of a reorientation of resources from long-term structural investments to meet urgent crisis needs<sup>21</sup>. REACT-EU was a continuation and expansion of anti-crisis measures introduced by CRII and CRII+, but with a significantly broader scope and ambition. It provided additional funding to support longer-term recovery efforts, including support for SMEs, health and employment. Some long-term structural investments were postponed due to the pandemic. However, additional funding from REACT-EU allowed more actions to be taken without changing the original logic of programmes, while making use of the programmes and structures in place.

REACT-EU also acted as a bridge between programming periods and played a crucial role in revitalising investment activities, particularly by aligning with the objectives of the digital and green transition. For instance, in Austria's Investments in Growth and Employment Operational Programme for the use of ERDF funds 2014-2020, REACT-EU served as a transitional mechanism, enabling the financing of green and digital transition initiatives.

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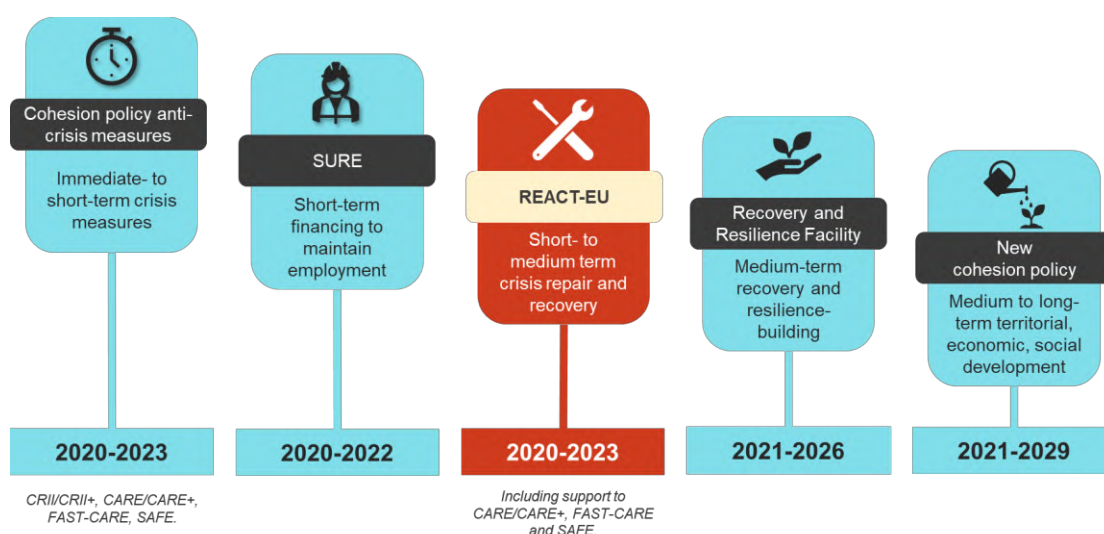
<sup>18</sup> Nyman et al., 2024.

<sup>19</sup> 209 days compared to 220 (in 2007-2013 and 2014-2020). Figures based on ECA Special Report 02/2023.

<sup>20</sup> Also confirmed by European Court of Auditors' 2023 report.

<sup>21</sup> Further details on all cohesion policy crisis mechanisms can be found in the *ex post* evaluations of the ERDF and the Cohesion Fund and the *ex post* evaluation of ESF. On CRII, see also the Preliminary evaluation of the support provided by the ESF and FEAD under the Coronavirus Response Investment Initiatives (CRII and CRII+) - SWD(2023) 249 final.

**Figure 4 Sequence of EU fiscal anti-crisis measures**



Source: European Commission.

The funds contributed to maintaining employment rates during the pandemic, alongside the Support to mitigate Unemployment Risks in an Emergency (SURE) instrument, through targeted measures to maintain jobs and support adaptation<sup>22</sup>. In some countries, SURE and REACT-EU were effectively combined to finance job retention schemes. In Spain, for example, EUR 2.7 billion of REACT-EU resources were directed to short-time work<sup>23</sup>.

The rapid design and implementation of REACT-EU also brought challenges in ensuring coherence with other EU instruments. Both REACT-EU and the RRF targeted similar sectors, such as the business environment and research, creating a risk of overlap. While the distinction between the two instruments was generally clear, they were not always formally coordinated, adding an administrative burden for programme authorities. The urgency of decision-making also affected internal consistency, as the speed of implementation sometimes led to misalignment between reprogrammed objectives and actual operations. For instance, some regions initially allocated funds to health-related projects but later identified more pressing needs in sectors like education and employment, requiring further reprogramming and causing delays.

The evaluation found that national response and REACT-EU activities were coherent, with the instrument playing an important complementary role. During the pandemic, supported measures focused on investment and infrastructure with a longer-term perspective, whereas in several countries national and regional funds went towards urgent and less complex needs (e.g. vaccines in Czechia). At regional level, cohesion policy instruments were crucial in providing liquidity and flexibility, particularly for SME support and emergency measures, reinforcing national efforts. The evaluation found no evidence of displacement of national resources or double funding.

<sup>22</sup> The study supporting the ESF *ex post* evaluation found firm evidence of the contribution of pandemic-related employment operations by the ESF under CRII. While data on REACT-EU is more limited, alongside CRII the case study evidence also indicates a positive effect on contributing to the pandemic recovery in the employment domain, with this further confirmed by evidence from primary data collection through interviews and surveys.

<sup>23</sup> ICF (2024).

## 6. ADDED VALUE OF EU ACTION

The evidence collected underlines that support through REACT-EU effectively contributed to the post-pandemic rebound. At the same time, the resources mobilised for cohesion policy anti-crisis measures, including REACT-EU funding, constituted a relatively small share of the overall crisis response put in place by Member States<sup>24</sup>. However, the additional funding proved crucial for many regions and sectors.

**An important added value of REACT-EU was that it channelled support to regions with limited financial resources and where national resources alone could not have delivered anti-crisis measures with the same scope.** By maintaining cohesion policy's territorial focus, REACT-EU prioritised support for less developed regions. Stakeholder feedback and national evaluations confirm that without REACT-EU funding, the overall scale of support, as well as expenditure on long-term investments in the green and digital transitions, would have been smaller<sup>25</sup>. Through REACT-EU, programmes had the possibility of continuing to support future-oriented investments rather than fully concentrating resources on emergency measures.

Moreover, REACT-EU funds had widespread positive effects on project durability, national budgets, new target groups (e.g. health care personnel), and the speed of implementation, especially in areas related to green transition, competence development, digitalisation, and medical assistance. Additionally, at a time when anti-crisis measures were centralised to a large degree, REACT-EU helped ensure that local and regional authorities remained involved in managing the crisis.

## 7. CONCLUSIONS

**REACT-EU was rapid and - considering its overall size - effective in addressing the health and economic impacts of the COVID-19 crisis as well as in bridging the two programming periods. It brought forward the implementation of the next framework, notably through the recovery measures laying the foundation for the 2021-2027 programmes to enhance resilience of Member States and regions.** Moreover, REACT-EU helped to ensure that local and regional authorities were involved in the response, while many other crisis response mechanisms (both at EU and national level) were more centralised.

**Changes and measures introduced by the crisis response mechanisms and REACT-EU were relevant for meeting emerging needs and challenges,** particularly through investment in health infrastructure and support for SMEs. REACT-EU mobilised EUR 9.6 billion to support health measures, including vaccine refrigeration infrastructure which was crucial for the vaccine roll-out. In addition, REACT-EU provided working capital grants to SMEs and wage subsidies to employees to help them stay in business and stay employed, respectively, during the downturn caused by the pandemic, and to facilitate recovery through the return of economic demand. As part of the overall crisis response measures, it played an important role in cushioning the negative economic impact on SMEs, with an estimated 1.5% of EU SMEs

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<sup>24</sup> Compared to REACT-EU's EUR 50.6 billion, national response to the SME crisis mobilised EUR 2.3 trillion across all Member States, 11 times the funds mobilised for the health crisis (EUR 202 billion) and four times those mobilised for the energy crisis (EUR 539 billion).

<sup>25</sup> See Crisis response supporting study and the findings of national evaluations in Annex II.

benefiting directly from the REACT-EU support. By way of comparison, it constituted roughly 2% of the overall fiscal response to the pandemic.

**100% EU co-financing** removed the need for national co-financing, which **was particularly important in regions with tighter budgets, allowing them to move quickly.**

REACT-EU accelerated implementation as the additional funding ensured that **Member States could mobilise resources quickly without having to divert funds from other priorities.** At the same time, **the short implementation period to use funding presented some challenges to the effectiveness of REACT-EU.** Project beneficiaries had to quickly prepare and build several project entities, reach target groups and carry out new research and innovation. While the additional funding and **flexibility were crucial to ensuring a rapid response, some regions faced administrative challenges in programming the resources.** Adjusting priorities and distributing the additional funds required significant capacity, which in some cases led to delays. Having a dedicated thematic objective allowed spending and performance to be tracked, increasing transparency despite the crisis context.

**Despite being a crisis instrument, REACT-EU remained consistent with the broader objectives of cohesion policy,** in particular the focus on long-term recovery and regional development. It offered an opportunity to support health infrastructure, social services and entrepreneurship, and ensured that regions were better prepared for future challenges. REACT-EU measures also played a role in **supporting twin transition initiatives by funding investments in energy efficiency, digitalisation and other sustainable projects.**

REACT-EU was found to be mostly coherent with EU crisis management, with a clear alignment of goals, especially concerning healthcare and SME support in the initial phases. However, there were instances of overlaps and coordination issues, particularly concerning the involvement of cohesion policy programme authorities in the preparation of Recovery and Resilience Plans.

Both the 2014-2020 *ex post* evaluations and 2021-2027 mid-term evaluation conclude that cohesion policy still needs to address some administrative capacity issues and complex procedures. Nonetheless, the example of REACT-EU shows that even **in times of crisis, the delivery system can be an effective vehicle for disbursing funds and project management.**

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