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MEETING DOCUMENT

From:	General Secretariat of the Council
To:	Budget Committee
Subject:	Trilogue on 09.04.24: 2023 budget implementation and Cohesion policy implementation and Member States' Forecasts for 2024 and 2025

In view of the Budget Committee meeting on 18 March 2024, delegations will find attached the Commission's information on 2023 budget implementation and Cohesion policy implementation and Member States' Forecasts for 2024 and 2025.

2023 Budget implementation overview

Trilogue

09 April 2024

Contents

2023 BUDGET IMPLEMENTATION OVERVIEW

2023: active monitoring of budget implementation and good cooperation between the European Parliament, the Council and the Commission brought about almost full implementation of the Budget

The Commission actively monitored budget implementation and made appropriate changes or proposals in the course of 2023, which ensured basically full implementation of the voted appropriations at year-end, i.e. **99,3 % for commitments and 99,9 % for payments[1]**. In order to achieve those results, the Commission presented proposals for amending budgets (four in total, of which three amending the expenditure side of the budget), 19 proposals for budgetary transfers and carried out numerous autonomous transfers.

In cases allowed by the Financial Regulation and/or by the basic acts concerned, the Commission carried over the appropriations which were not implemented at year-end 2023: EUR 807,1 million of commitments and EUR 2 446,4 million of payments (special instruments included).

The Commission also took all necessary measures to implement the appropriations carried over from 2022 or made available in 2023, with 99,4 % of the related commitments and 96,3 % of the related payments implemented.

[1] The implementation rates take into account the carry overs (automatic and by decision).

2023: last year to commit the NextGenerationEU appropriations

The creation of NextGenerationEU (NGEU) with the inscription of the full amount of EUR 421,1 billion in commitment appropriations for the period 2021-2027, increased significantly the amount of external assigned revenue in 2021, 2022 and 2023. The commitment appropriations had been planned to be implemented in annual tranches up until 2023 in line with relevant legal acts, with the exception of the technical and administrative assistance appropriations, which can be implemented until 2027. Payments related to the legal commitments entered into, decisions adopted and the provisions regarding financial operations shall be made by 31 December 2026, with the exception of technical and administrative assistance.

In 2023, the available commitments under NGEU amounted to EUR 115,9 billion, of which EUR 115,6 billion or 99,8% was committed.

In 2023, the NGEU payment appropriations amounted to EUR 69,2 billion and the implementation reached 95,5%. The remaining amount of EUR 3,1 billion of payment appropriations was carried over to 2024.

Traditional sources of assigned revenue followed their specific rules

The implementation of the assigned revenues other than NGEU reached 75,8 % for the commitment and 29,3 % for payment appropriations, as is normal for this type of appropriations. The remaining external assigned revenue and recoveries of the year were almost fully carried over to 2024.

Peak of outstanding commitments reached in 2023 due to NextGenerationEU

As expected, the level of the outstanding commitments (RAL) increased as compared to the previous year (EUR 452,2 billion) and reached its peak value of **EUR 542,4 billion.** 44 % (EUR 238,6 billion) of the total RAL value stemmed from the NextGenerationEU appropriations. As explained above, 2023 was the last year in which it was possible to commit NextGenerationEU appropriations. The payments of these commitments are planned until 2026 and as a result, as of 2024 the nominal value of the RAL should decrease and eventually the temporary effect that NextGenerationEU has had on the RAL should be completely phased out.

p.m. A complete analysis of the implementation of assigned revenue in 2023 and of the outstanding commitments will be presented in the Working Document part V accompanying the 2025 Draft General Budget of the European Union.

1.1. Implementation of 2023 voted appropriations

Table 1: 2023 Budget Implementation – commitments

In EUR million

MFF Heading	2023 COMMITMENTS - voted appropriations					
	Available appropriations	Implementation				Balance after carry-over
		Before carry-over	Carry-over to 2024	After carry-over	%	
	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
1.Single Market, Innovation and Digital	21 446,1	21 441,7	0,0	21 441,7	100,0%	4,4
2a. Economic, social and territorial cohesion	62 926,5	61 881,8	12,2	61 893,9	98,4%	1 032,6
2b. Resilience and values	7 725,2	7 724,1	0,1	7 724,2	100,0%	1,0
3. Natural Resources and Environment	57 218,1	56 880,6	315,5	57 196,1	100,0%	22,1
4. Migration and Border Management	3 727,3	3 727,0	0,0	3 727,0	100,0%	0,3
5. Security and Defence	2 116,6	2 113,0	0,0	2 113,0	99,8%	3,7
6. Neighbourhood and the World	17 791,2	17 719,0	72,2	17 791,2	100,0%	0,0
7. European Public Administration	6 656,3	6 650,5	0,0	6 650,5	99,9%	5,8
Total appropriations under Headings (excluding other institutions)	**179 607,4**	**178 137,6**	**400,0**	**178 537,5**	**99,4%**	**1 069,9**
O. Outside MFF	0,0	0,0	0,0	0,0		0,0
S. Solidarity mechanisms within and outside the Union (Special instruments)	2 179,8	1 575,7	407,1	1 982,8	91,0%	197,0
Total appropriations	**181 787,2**	**179 713,3**	**807,1**	**180 520,3**	**99,3%**	**1 266,9**

A total amount of **EUR 179,7 billion** of the available commitment appropriations was implemented.

EUR 327,7 million of commitment appropriations was carried over by Commission decision[2] to 2024:

- EUR 315,5 million of the 2023 agricultural reserve was carried over to 2024 and made available in accordance with the provisions of the reformed Common Agricultural Policy applying from 2023[3] to finance the outstanding measures adopted in 2023.
- EUR 12,2 million in appropriations linked to the delayed adoption of the ERDF (Interreg) programme for Hungary-Croatia under shared management, for which all preparatory steps were concluded by the end of 2023, except for the Strategic Environmental Assessment, which will be available in the first quarter of 2024 when the Commission Implementing Decision for the programme will be adopted.

[2] C(2024) 780 final, 5.2.2024.

[3] Article 16(2), third subparagraph of Regulation (EU) 2021/2116 which sets out a derogation from Article 12(2), third subparagraph of Regulation (EU, Euratom) 2018/1046.

EUR 479,4 million of commitment appropriations was carried over automatically:

- EUR 400,0 million related to the European Union Solidarity Fund appropriations to respond to the earthquake in Turkey;
- EUR 7,1 million related to the Brexit Adjustment Reserve;
- EUR 72,2 million for NDICI, IPA III and Overseas Countries and Territories in Heading 6; and
- EUR 0,1 million for the Union Civil Protection Mechanism (RescEU).

Taking into account the carry-over of appropriations from 2023 to 2024, implementation reached **99,3 %** of total available commitments. Out of this:

- **EUR 1 048,1 million** of commitments was suspended following the Council implementing Decision 2022/2506 of 15 December 2022 on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary.
- A further **EUR 218,8 million** of commitment appropriations lapsed at the end of year:
    - EUR 197 million for the European Globalisation Adjustment Fund was not mobilised;
    - The remaining amount was due to the typically limited amounts left after finalisation of procurement or grant procedures.

Table 2: 2023 Budget Implementation – payments

In EUR million

MFF Heading	2023 PAYMENTS - voted appropriations					
	Available appropriations	Implementation				Balance after carry-over
		Before carry-over	Carry-over to 2024	After carry-over	%	
	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
1.Single Market, Innovation and Digital	20 128,9	20 000,2	109,7	20 109,9	99,9%	19,0
2a. Economic, social and territorial cohesion	49 236,9	49 225,5	2,0	49 227,6	100,0%	9,3
2b. Resilience and values	7 231,8	6 418,8	809,1	7 227,9	99,9%	3,9
3. Natural Resources and Environment	56 655,8	56 305,3	323,9	56 629,3	100,0%	26,5
4. Migration and Border Management	2 662,0	2 594,1	3,2	2 597,3	97,6%	64,7
5. Security and Defence	1 386,2	1 362,7	8,0	1 370,7	98,9%	15,5
6. Neighbourhood and the World	14 574,3	14 417,0	143,2	14 560,1	99,9%	14,2
7. European Public Administration	6 656,3	6 330,6	319,9	6 650,5	99,9%	5,8
Total appropriations under Headings (excluding other institutions)	**158 532,2**	**156 654,2**	**1 719,1**	**158 373,3**	**99,9%**	**159,0**
O. Outside MFF	0,0	0,0	0,0	0,0		0,0
S. Solidarity mechanisms within and outside the Union (Special instruments)	1 981,3	1 253,5	727,8	1 981,3	100,0%	0,1
Total appropriations	**160 513,6**	**157 907,7**	**2 446,9**	**160 354,6**	**99,9%**	**159,0**

A total amount of **EUR 157,9 billion** of the available payment appropriations were implemented.

EUR 1 105,4 million of payment appropriations was carried over by Commission decision[4] to 2024. Out of this amount:

- EUR 315,5 million of the 2023 agricultural reserve was carried over to 2024 and made available in accordance with the provisions of the reformed Common Agricultural Policy applying from 2023[5] to finance the outstanding measures adopted in 2023.
- EUR 69,3 million was carried over for the preparedness strand of the Union Civil Protection Mechanism.
- EUR 400 million was carried over under the European Union Solidarity Fund for assistance to Türkiye in relation to the earthquakes in February 2023.
- EUR 320,6 million of payment appropriations from the Brexit Adjustment Reserve (BAR) transferred to the Resilience and Recovery Facility (RRF) for the purpose of financing investments under the REPowerEU chapter was carried over to allow for the disbursement of the outstanding pre-financings as well as of milestones and target payments in 2024.

EUR 1 341,5 million of payment appropriations was carried over automatically:

- **EUR 554,7 million** of non-differentiated (administrative and support expenditure) payment appropriations carried over in accordance with art. 12(7) of the Financial Regulation.
- **EUR 643,5 million** of payment appropriations for the financing cost of the European Union Recovery Instrument (EURI) are carried over in accordance with art. 12(7) of the Financial Regulation. The appropriations carried over from 2023 to 2024 are used to cover the Cost of Funding invoice of Q4 2023 which is charged to budget 2023. The Q4 2023 invoice has been established and paid in Q1 2024. This invoice covered the cost of funding linked to disbursement of non-repayable support which occurred in Q4 of 2021 and 2022. Any remaining amount will be used to cover the financing cost related to 2024 and will lower the appropriations needed in the 2024 budget accordingly.
- **EUR 143,3 million** of differentiated appropriations in Heading 6.

Taking into account the carry-over of appropriations from 2023 to 2024, implementation reached **99,9 %** of total available payments.

As a result, only **EUR 159 million** or 0,1% of the voted payment appropriations remained unused at year-end. This mainly concerned:

- EUR 26,5 million under Heading 3 mainly for:
  - The European Agricultural Guarantee Fund (EAGF), mostly due to the novelty of some actions that were initiated to comply with the legal requirements of the reform of the Common Agricultural Policy as well as cancelation of some initiatives and undersubscription calls.
- EUR 64,7 million under Heading 4 for:
  - Asylum, Migration and Integration Fund (EUR 45,7 million), mainly because some countries did not present the expected interim payments (EL, PT, BG) or with a lower amount (BE). In addition, due to the clearance of accounts, some amounts were not fully paid for the completion of actions from the previous MFF.
  - Instrument for border management and visa (BMVI) (EUR 19,0 million), mainly because some countries did not present the expected interim payments (EL, BG, CY) or with a lower amount (BE). In addition, due to the clearance of accounts, some amounts were not fully paid for the completion of actions from the previous MFF.
- EUR 15,2 million under Heading 5 for the Internal Security Fund (ISF), mainly because some countries did not present the expected interim payments (BG, LU) or with a lower

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[4] C(2024) 780 final, 5.2.2024.

[5] Article 16(2), third subparagraph of Regulation (EU) 2021/2116 which sets out a derogation from Article 12(2), third subparagraph of Regulation (EU, Euratom) 2018/1046.

amount (BE). In addition, due to the clearance of accounts, some amounts were not fully paid for the completion of actions from the previous MFF.

- EUR 12,0 million for completion of the pre-accession assistance for rural development under Heading 6.
- The under-implementation in other headings was very low and was spread across different programmes and budget lines.

A detailed table showing the 2023 budget implementation per programme both for commitments and payments is provided in the Annex.

1.2. Adjustments of appropriations

2023 Amendments to the EU budget:

Four Amending Budgets were adopted:

- One solely revenue driven Amending Budget No 2/2023 that allowed to enter in the 2023 budget the surplus resulting from the implementation of the budget year 2022 (EUR 2,5 billion).
- Amending Budget 3/2023 updated both the revenue (own resources) and the expenditure side of the budget. The net impact on expenditure amounted to an increase of EUR 54,8 million in commitment appropriations and a decrease of EUR 190,9 million in payment appropriations. This amending budget provided for the set-up and financing for 2023 of the new Defence Industrial Reinforcement Instrument (EDIRPA) and of the European Chips Act, cancellation of appropriations from the reserve line for the Sustainable Fisheries Partnership Agreements, and a minor reinforcement of the budget of the European Data Protection Supervisor (EDPS).
- Two further amending budgets updated the expenditure side of the 2023 EU budget as follows:
  - Amending Budget No 1/2023 introduced the necessary technical changes to the 2023 budget stemming from the political agreements reached on several legislative proposals, in particular with respect to REPowerEU, the Carbon Border Adjustment Mechanism and the Union Secure Connectivity programme. Overall, the net impact of this amending budget on expenditure amounted to an increase of EUR 52,7 million in commitment appropriations. No additional payment appropriations were requested.
  - Amending Budget No 4/2023 updated the expenditure side of the budget (a decrease of EUR 247,5 million in commitment appropriations and of EUR 3 254,8 million in payment appropriations) in particular for the following purposes:
    - To reduce the appropriations of the International Thermonuclear Experimental Reactor (ITER) project by EUR 280 million in commitment and EUR 264 million in payment appropriations, due to the delays accrued in the implementation of the project;
    - To decrease the level of payment appropriations for the Digital Europe Programme (DEP), the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), the European Agricultural Fund for Rural Development (EAFRD) and the Asylum, Migration and Integration Fund (AMIF) for a total amount of EUR 3 billion. These amounts could not be included in the redeployments proposed in the 'Global transfer' (DEC 13/2023) submitted to Parliament and Council on 27 September 2023;
    - To adjust the level of administrative expenditure, pensions and European Schools in heading 7 and increase the level of appropriations by EUR 32,5 million as a result of the salary update, a higher number of pension beneficiaries, and continued high energy prices;
    - To adjust the EU contribution to the European Public Prosecutor's Office (EPPO) and the European Environment Agency (EEA) and to provide for the additional recruitment (without impact on the appropriations) of seconded national experts in the European External Action Service (EEAS).

Transfers

- **19 transfers were approved by the Budgetary Authority**
  - One rebalancing transfer (Global Transfer DEC 13/2023);
  - Five transfers mobilising the European Globalisation Adjustment Fund;
  - One transfer mobilising the Brexit Adjustment Reserve for 2023;
  - One transfer releasing the reserve for Sustainable Fisheries Partnership Agreements;
  - Five transfers mobilising the Solidarity and Emergency Aid Reserve;
  - Six other transfers modifying the repartition of the appropriations between budget lines.

- **831 autonomous transfers**
  - Transfers in payments carried out by the Commission, in accordance with the Financial Regulation, mostly related to a fine-tuning of needs to ensure full implementation, often between budget lines related to the completion and the new actions of programmes.
  - Transfers under heading 7 primarily concerning the adjustment of needs within and between services in the so-called 'Global Envelope' of decentralised administrative appropriations. This reflects the fluctuations in needs between services for external staff, missions, meetings, etc.
  - Transfers (adjustments) in commitments were done mostly to facilitate maximum execution of the budget and to react to unforeseen circumstances, including to align the amounts in the budget with the finally adopted legal bases, or to cater for the late adoption of the legal bases.

Quarterly information on autonomous transfers were provided to the European Parliament and the Council.

The tables below present the impact of the adjustments on the voted level of commitment and payment appropriations.

Table 3: 2023 Budget Implementation – adjustments of commitment appropriations

In EUR million

MFF Heading	Initial Adopted Budget	Adjustments of 2023 commitment appropriations				Final Adopted Budget
		Amending budgets	Budget Authority transfers	Autono-mous transfers	Total impact	
1. Single Market, Innovation and Digital	21 548,4	-133,3	31,0	0,0	-102,3	21 446,1
2. Cohesion, Resilience and Values	70 586,7	0,0	65,0	-0,0	65,0	70 651,7
2a. Economic, social and territorial cohesion	*62 926,5*	*0,0*	*0,0*	*0,0*	*0,0*	*62 926,5*
2b. Resilience and values	*7 660,2*	*0,0*	*65,0*	*-0,0*	*65,0*	*7 725,2*
3. Natural Resources and Environment	57 259,3	-41,1	0,0	0,0	-41,1	57 218,1
of which: Market-related expenditure and direct payments	*40 692,2*	*0,0*	*0,0*	*-0,0*	*-0,0*	*40 692,2*
4. Migration and Border Management	3 727,3	0,0	0,0	-0,0	-0,0	3 727,3
5. Security and Defence	2 116,6	0,0	0,0	0,0	0,0	2 116,6
6. Neighbourhood and the World	17 211,9	0,0	579,4	0,0	579,4	17 791,2
7. European Public Administration	6 624,7	31,6	0,0	-0,0	31,6	6 656,3
Total appropriations under Headings (excluding other institutions)	**179 074,9**	**-142,8**	**675,4**	**0,0**	**532,5**	**179 607,4**
O. Outside MFF	0,0	0,0	0,0	0,0	0,0	0,0
S. Solidarity mechanisms within and outside the Union (Special instruments)	2 855,2	0,0	-675,4	0,0	-675,4	2 179,8
Total	**181 930,0**	**-142,8**	**0,0**	**-0,0**	**-142,8**	**181 787,2**

Table 4: 2023 Budget Implementation – adjustments of payment appropriations

In EUR million

MFF Heading	Initial Adopted Budget	Adjustments of 2023 payment appropriations				Final Adopted Budget
		Amending budgets	Budget Authority transfers	Autono-mous transfers	Total impact	
1. Single Market, Innovation and Digital	20 901,4	-711,1	-61,5	-0,0	-772,6	20 128,9
2. Cohesion, Resilience and Values	58 058,7	-1 730,8	42,2	98,7	-1 589,9	56 468,7
2a. Economic, social and territorial cohesion	*50 875,0*	*-1 731,3*	*-4,0*	*97,2*	*-1 638,1*	*49 236,9*
2b. Resilience and values	*7 183,7*	*0,5*	*46,1*	*1,5*	*48,1*	*7 231,8*
3. Natural Resources and Environment	57 455,7	-708,2	6,9	-98,7	-799,9	56 655,8
of which: Market-related expenditure and direct payments	40 698,2	0,0	0,0	-0,0	-0,0	40 698,2
4. Migration and Border Management	3 038,4	-259,0	-117,4	-0,0	-376,4	2 662,0
5. Security and Defence	1 208,4	-71,0	248,9	-0,0	177,9	1 386,2
6. Neighbourhood and the World	13 994,9	0,0	579,4	0,0	579,4	14 574,3
7. European Public Administration	6 624,7	31,6	0,0	-0,0	31,6	6 656,3
Total appropriations under Headings (excluding other institutions)	**161 282,2**	**-3 448,4**	**698,4**	**-0,0**	**-2 750,0**	**158 532,2**
O. Outside MFF	0,0	0,0	0,0	0,0	0,0	0,0
S. Solidarity mechanisms within and outside the Union (Special instruments)	2 679,8	0,0	-698,4	0,0	-698,4	1 981,3
Total	**163 962,0**	**-3 448,4**	**0,0**	**-0,0**	**-3 448,4**	**160 513,6**

1.3. Implementation of appropriations carried over from 2022 or made available again in 2023

Table 5: 2023 Budget Implementation – implementation of appropriations carried over from 2022 or made available in 2023

In EUR million

MFF Heading	Commitments			Payments		
	Appropriat.	Implement.	Implement. %	Appropriat.	Implement.	Implement. %
1. Single Market, Innovation and Digital	148,8	148,8	100,0%	107,3	98,0	91,3%
2. Cohesion, Resilience and Values	159,4	159,4	100,0%	75,1	72,4	96,4%
2a. Economic, social and territorial cohesion	*159,2*	*159,2*	*100,0%*	*2,2*	*1,1*	*50,0%*
2b. Resilience and values	*0,2*	*0,2*	*100,0%*	*72,9*	*71,3*	*97,9%*
3. Natural Resources and Environment	488,2	476,4	97,6%	493,2	481,2	97,6%
of which: Market-related expenditure and direct payments	*485,2*	*473,5*	*97,6%*	*485,6*	*473,8*	*97,6%*
4. Migration and Border Management	15,7	15,7	100,0%	2,9	2,3	77,7%
5. Security and Defence	3,4	3,4	100,0%	5,8	5,3	92,6%
6. Neighbourhood and the World	1 159,0	1 155,5	99,7%	103,5	80,2	77,5%
7. European Public Administration	0,0	0,0		391,0	368,7	94,3%
Total appropriations under Headings (excluding other institutions)	**1 974,5**	**1 959,2**	**99,2%**	**1 178,8**	**1 108,1**	**94,0%**
O. Outside MFF	0,0	0,0		0,0	0,0	
S. Solidarity mechanisms within and outside the Union (Special instruments)	746,0	746,0	100,0%	746,2	746,2	100,0%
Total	**2 720,5**	**2 705,2**	**99,4%**	**1 925,0**	**1 854,3**	**96,3%**

In 2023, an amount of **EUR 2,7 billion** of commitment appropriations was carried over from 2022 or made available again in 2023. Those commitments were almost fully implemented (99,4 %) with only EUR 15,3 million lapsing.

Out of the amount of **EUR 1,9 billion** of payment appropriations carried over from 2022, 96,3 % was implemented with EUR 70,7 million lapsing.

1.4. Implementation of assigned revenue

Table 6: 2023 Budget Implementation – Assigned revenue

In EUR million

Fund Source	Assigned revenue - commitments			Assigned revenue - payments		
	Available appr.	Implemen-tation	% implem.	Available appr.	Implemen-tation	% implem.
Recoveries	3 116,8	1 138,6	36,5%	3 116,8	1 085,9	34,8%
Recoveries carried over from 2020	918,9	651,6	70,9%	2 813,6	2 777,1	98,7%
Repaid advances and financial corrections (Structural Funds)	3 577,6	3 526,4	98,6%	3 543,1	521,0	14,7%
Appropriation from Lettings	2,2	0,0	0,0%	2,2	0,0	0,0%
EFTA contributions	743,9	743,6	100,0%	673,7	667,2	99,0%
"Coal and Steel" participation	227,4	95,8	42,1%	132,5	58,2	43,9%
Candidate Countries' Contributions	21,7	9,4	43,5%	29,4	3,3	11,1%
Facility for Refugees in Turkey (FRT) (bilateral contribution from MS)	20,6	0,2	0,9%	193,3	114,9	59,4%
Other External Assigned Revenue (Third party)	29 262,2	22 904,2	78,3%	17 193,0	2 921,3	17,0%
Competitive Research Income (JRC)	606,3	116,2	19,2%	492,9	106,8	21,7%
Total AR excluding NGEU	**38 497,6**	**29 186,0**	**75,8%**	**28 190,7**	**8 255,6**	**29,3%**
NGEU	115 890,5	115 628,8	99,8%	69 221,3	66 129,4	95,5%
Total AR including NGEU	**154 388,1**	**144 814,8**	**93,8%**	**97 412,0**	**74 385,0**	**76,4%**

In 2023 the total amount of available assigned revenue in commitment appropriations was **EUR 154,4 billion** and **EUR 97,4 billion** for payment appropriations.

The majority of assigned revenue commitments (75,1 %) as well as payments (71,1 %) was inscribed as NextGenerationEU (NGEU) appropriations. The traditional sources[6] of assigned revenue commitments amounted to **EUR 38,5 billion** and their implementation was at **75,8 %.** Payments amounted to **EUR 28,2 billion** and their implementation was at **29,3%.** EUR 9 billion of commitments and EUR 19,9 billion of payments was carried over to 2024.

The NGEU appropriations were inscribed in full in 2021, i.e. EUR 421,1 billion in commitment appropriations. In 2023, the last year for which the related legal commitments could be entered into, the available commitments under NGEU[7] amounted to **EUR 115,9 billion**. **EUR 115,6 billion or 99,8%** was committed. Only EUR 0,4 million of the commitments had to be cancelled. The remaining EUR 261,2 million was carried over to 2024. These appropriations are partly linked to the suspended Just Transition Fund allocation for Hungary (EUR 60,5 million) and partly for the technical and administrative assistance expenditure.

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[6] Internal assigned revenue and external assigned revenue: Other assigned revenue (Third Party Participations), funds from countries of the European Free Trade Association (EFTA), Candidate Country Contributions, JRC competitive income, Coal and steel income, Contributions for the Facility for Refugees in Turkey.

[7] The available NGEU commitment appropriations in 2023 concerned the non-repayable support to Member States under the Recovery and Resilience Facility (RRF), the Recovery Assistance for Cohesion and the Territories of Europe (REACT-EU) and the additional funding for other European programmes or funds (Rural Development, InvestEU Fund, Just Transition Fund, Horizon Europe and RescEU). The EURI Regulation sets legal deadlines with respect to the legal commitments while the programming distribution is established based on the planned schedule of annual commitments which are specifically mentioned in the legal basis of the programmes concerned.

In 2023, the NGEU payment appropriations amounted to **EUR 69,2 billion** and the implementation reached **95,5%.** The remaining amount of **EUR 3,1 billion** of payment appropriations was carried over to 2024.

A complete analysis of the implementation of assigned revenue in 2023 will be presented in the Working Document part V accompanying the 2025 Draft General Budget of the European Union and the Annual accounts.

1.5. Evolution of outstanding commitments (RAL)

Table 8: RAL in 2023

In EUR million

MFF Heading	Outstanding commitments		
	as at beginning of 2023	as at 31.12.2023	Of which from NextGenerationEU appropriations
1. Single Market, Innovation and Digital	50 130,00	51 926,01	5 048,28
2. Cohesion, Resilience and Values	301 080,81	376 757,48	218 324,87
2a. Economic, social and territorial cohesion	*154 301,71*	*154 864,36*	*19 200,43*
2b. Resilience and values	*146 779,09*	*221 893,12*	*199 124,44*
3. Natural Resources and Environment	53 459,21	57 476,61	15 237,66
4. Migration and Border Management	4 008,27	5 120,52	-
5. Security and Defence	3 061,18	3 802,60	-
6. Neighbourhood and the World	36 962,28	39 987,16	-
7. European Public Administration	394,06	395,72	-
Total EU budget	**449 095,80**	**535 466,09**	**238 610,81**
O. Outside MFF	3 070,91	6 447,20	-
S. Solidarity mechanisms within and outside the Union (Special instruments)	0,12	482,02	-
Total outside of EU budget	**3 071,03**	**6 929,22**	**-**
Total	**452 166,83**	**542 395,31**	**238 610,81**

Total outstanding commitments amounted to EUR 452,2 billion at the beginning of 2023 and reached **EUR 542,4 billion** by the end of the year. The main driver of the 2023 increase of RAL was, as in previous two years, the NextGenerationEU (non-repayable part) implementation – contributing EUR 238,6 billion (44%) to the total RAL at the end of 2023. The outstanding commitments reached their peak in 2023 as it was the last year in which commitments could be made (except of appropriations to cover the technical administrative assistance). The NextGenerationEU has had a temporary effect on the RAL and it should be completely phased out by 2026 – the deadline for the payments under NextGenerationEU.

More detailed information about the expected level of the RAL in the coming years will be presented in the next Long-term forecast of future inflows and outflows of the EU Budget report in June 2024.

ANNEX – 2023 IMPLEMENTATION BY PROGRAMME

Excluding Assigned Revenues
by heading of Multiannual Financial Framework
Provisional Data

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
1. SINGLE MARKET, INNOVATION AND DIGITAL		**21 446,1**	**21 441,7**	**0,0**	**21 441,7**	**100,0%**	**4,4**	**20 128,9**	**20 000,2**	**109,7**	**20 109,9**	**99,9%**	**19,0**
1.0.11	Horizon Europe	12 434,1	12 434,0	0,0	12 434,0	100,0%	0,0	11 616,1	11 549,0	66,8	11 615,7	100,0%	0,4
1.0.12	Euratom Research and Training Programme	286,0	286,0	0,0	286,0	100,0%	0,0	224,0	207,9	15,5	223,3	99,7%	0,7
1.0.13	International Thermonuclear Experimental Reactor (ITER)	549,8	549,7	0,0	549,7	100,0%	0,1	407,2	405,0	2,1	407,1	100,0%	0,1
1.0.1 OTH	Other actions	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
1.0.1 PPPA	Pilot projects and preparatory actions	27,0	26,9	0,0	26,9	99,5%	0,1	10,4	9,0	0,0	9,0	86,9%	1,4
1.0.21	InvestEU Fund	340,7	340,7	0,0	340,7	100,0%	0,0	389,7	382,5	0,6	383,1	98,3%	6,6
1.0.221	Connecting Europe Facility (CEF) - Transport	2 280,7	2 280,6	0,0	2 280,6	100,0%	0,1	2 496,3	2 494,0	1,4	2 495,5	100,0%	0,9
1.0.222	Connecting Europe Facility (CEF) - Energy	426,4	426,2	0,0	426,2	100,0%	0,2	529,1	527,1	1,6	528,7	99,9%	0,4
1.0.223	Connecting Europe Facility (CEF) - Digital	289,1	288,7	0,0	288,7	99,9%	0,4	147,4	146,0	0,8	146,9	99,6%	0,5
1.0.23	Digital Europe Programme	1 340,8	1 339,8	0,0	1 339,8	99,9%	1,0	846,2	838,2	7,0	845,1	99,9%	1,1

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
1.0.2 DAG	Decentralised agencies	206,3	206,3	0,0	206,3	100,0%	0,0	218,3	218,3	0,0	218,3	100,0%	0,0
1.0.2 OTH	Other actions	3,5	3,5	0,0	3,5	100,0%	0,0	1,5	1,2	0,0	1,2	81,5%	0,3
1.0.2 PPPA	Pilot projects and preparatory actions	4,1	4,1	0,0	4,1	100,0%	0,0	13,5	13,4	0,0	13,4	99,1%	0,1
1.0.2 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	25,1	25,1	0,0	25,1	100,0%	0,0	30,9	29,6	0,0	29,6	95,6%	1,3
1.0.31	Single Market Programme (incl. SMEs)	633,8	633,3	0,0	633,3	99,9%	0,5	713,2	701,4	8,2	709,5	99,5%	3,7
1.0.32	EU Anti-Fraud Programme	24,9	24,8	0,0	24,8	100,0%	0,0	25,4	25,3	0,0	25,3	99,9%	0,0
1.0.33	Cooperation in the field of taxation (Fiscalis)	37,7	36,2	0,0	36,2	96,0%	1,5	36,2	35,7	0,3	35,9	99,4%	0,2
1.0.34	Cooperation in the field of customs (Customs)	121,6	121,2	0,0	121,2	99,7%	0,4	114,9	114,2	0,2	114,4	99,6%	0,5
1.0.3 DAG	Decentralised agencies	123,7	123,7	0,0	123,7	100,0%	0,0	123,7	123,7	0,0	123,7	100,0%	0,0
1.0.3 OTH	Other actions	9,2	9,2	0,0	9,2	100,0%	0,0	8,8	8,8	0,0	8,8	99,9%	0,0
1.0.3 PPPA	Pilot projects and preparatory actions	5,5	5,5	0,0	5,5	100,0%	0,0	9,1	8,2	0,0	8,2	90,5%	0,9
1.0.41	European Space Programme	2 045,1	2 045,1	0,0	2 045,1	100,0%	0,0	2 092,0	2 086,9	5,0	2 092,0	100,0%	0,0
1.0.4 DAG	Decentralised agencies	74,8	74,8	0,0	74,8	100,0%	0,0	74,8	74,8	0,0	74,8	100,0%	0,0
1.0.4SC	Union Secure Connectivity	156,3	156,3	0,0	156,3	100,0%	0,0	0,3	0,0	0,3	0,3	100,0%	0,0
2. COHESION, RESILIENCE AND VALUES		**70 651,7**	**69 605,9**	**12,2**	**69 618,2**	**98,5%**	**1 033,6**	**56 468,7**	**55 644,3**	**811,2**	**56 455,5**	**100,0%**	**13,3**

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)= (b)+(c)	(e)= (d)/(a)	(f)= (a)-(d)	(a)	(b)	(c)	(d)= (b)+(c)	(e)= (d)/(a)	(f)=(a)-(d)
2a. Economic, social and territorial cohesion		**62 926,5**	**61 881,8**	**12,2**	**61 893,9**	**98,4%**	**1 032,6**	**49 236,9**	**49 225,5**	**2,0**	**49 227,6**	**100,0%**	**9,3**
2.1.11	European Regional Development Fund (ERDF)	38 399,8	37 641,5	12,2	37 653,7	98,1%	746,1	25 608,3	25 599,2	0,9	25 600,1	100,0%	8,2
2.1.121	Cohesion Fund (CF)	6 632,9	6 400,0	0,0	6 400,0	96,5%	232,9	9 549,7	9 549,3	0,4	9 549,7	100,0%	0,0
2.1.122	Cohesion Fund (CF), contribution to the Connecting Europe Facility (CEF) - Transport	1 547,8	1 547,8	0,0	1 547,8	100,0%	0,0	2 069,1	2 069,1	0,0	2 069,1	100,0%	0,0
2.1.1 PPPA	Pilot projects and preparatory actions	3,5	0,0	0,0	0,0	0,0%	3,5	3,9	2,7	0,0	2,7	70,1%	1,2
2.1.311	European Social Fund Plus (ESF+)	16 342,5	16 292,4	0,0	16 292,4	99,7%	50,1	12 005,9	12 005,2	0,7	12 005,9	100,0%	0,0
2b. Resilience and values		**7 725,2**	**7 724,1**	**0,1**	**7 724,2**	**100,0%**	**1,0**	**7 231,8**	**6 418,8**	**809,1**	**7 227,9**	**99,9%**	**3,9**
2.2.13	Support to the Turkish-Cypriot Community	33,6	33,6	0,0	33,6	100,0%	0,0	39,9	39,3	0,5	39,8	99,9%	0,0
2.2.21	European Recovery and Resilience Facility (incl. Technical Support Instrument)	121,1	121,0	0,0	121,0	99,9%	0,1	115,0	113,1	1,7	114,8	99,9%	0,1
2.2.22	Protection of the euro against counterfeiting (the `Pericles IV programme')	0,8	0,8	0,0	0,8	99,9%	0,0	1,1	0,9	0,2	1,1	96,4%	0,0
2.2.23	Financing cost of the European Union Recovery Instrument (EURI)	1 315,8	1 315,8	0,0	1 315,8	100,0%	0,0	1 315,8	667,2	648,6	1 315,8	100,0%	0,0
2.2.24	Union Civil Protection Mechanism (RescEU)	253,0	252,9	0,1	253,0	100,0%	0,0	357,0	231,7	125,3	357,0	100,0%	0,0
2.2.25	EU4Health	739,3	739,0	0,0	739,0	100,0%	0,2	505,8	500,7	4,8	505,5	99,9%	0,3

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
2.2.26	Instrument for emergency support within the Union (ESI)	0,0	0,0	0,0	0,0		0,0	0,7	0,7	0,0	0,7	100,0%	0,0
2.2.2 DAG	Decentralised agencies	260,9	260,9	0,0	260,9	100,0%	0,0	253,2	253,1	0,0	253,1	100,0%	0,0
2.2.2 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
2.2.2 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	12,0	12,0	0,0	12,0	99,7%	0,0	12,0	11,8	0,0	11,8	98,4%	0,2
2.2.312	Employment and Social Innovation	92,5	92,3	0,0	92,3	99,8%	0,1	80,2	78,7	1,3	80,0	99,8%	0,1
2.2.32	Erasmus+	3 672,0	3 672,0	0,0	3 672,0	100,0%	0,0	3 378,7	3 363,0	15,7	3 378,7	100,0%	0,0
2.2.33	European Solidarity Corps (ESC)	144,2	144,2	0,0	144,2	100,0%	0,0	128,0	123,1	4,9	128,0	100,0%	0,0
2.2.34	Creative Europe	332,8	332,7	0,0	332,7	100,0%	0,1	381,5	377,2	4,1	381,3	100,0%	0,1
2.2.351	Justice	39,8	39,8	0,0	39,8	100,0%	0,0	37,1	36,2	0,8	37,0	100,0%	0,0
2.2.352	Rights and Values	214,3	214,3	0,0	214,3	100,0%	0,0	146,5	144,0	1,2	145,2	99,1%	1,3
2.2.3 DAG	Decentralised agencies	274,9	274,9	0,0	274,9	100,0%	0,0	267,4	267,4	0,0	267,4	100,0%	0,0
2.2.3 OTH	Other actions	7,1	7,0	0,0	7,0	99,1%	0,1	2,8	2,8	0,0	2,8	98,8%	0,0
2.2.3 PPPA	Pilot projects and preparatory actions	31,6	31,3	0,0	31,3	99,0%	0,3	34,4	32,8	0,0	32,8	95,3%	1,6
2.2.3 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	179,6	179,5	0,0	179,5	100,0%	0,0	175,1	175,1	0,0	175,1	100,0%	0,0

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
3. NATURAL RESOURCES AND ENVIRONMENT		**57 218,1**	**56 880,6**	**315,5**	**57 196,1**	**100,0%**	**22,1**	**56 655,8**	**56 305,3**	**323,9**	**56 629,3**	**100,0%**	**26,5**
3.1.11	European Agricultural Guarantee Fund (EAGF)	40 692,2	40 374,1	315,5	40 689,6	100,0%	2,6	40 698,2	40 360,5	315,9	40 676,4	99,9%	21,8
3.2.12	European Agricultural Fund for Rural Development (EAFRD)	12 934,7	12 934,4	0,0	12 934,4	100,0%	0,3	14 211,8	14 209,8	0,1	14 209,9	100,0%	1,9
3.2.13	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1 102,8	1 102,8	0,0	1 102,8	100,0%	0,0	991,4	990,4	0,6	991,1	100,0%	0,4
3.2.14	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	116,8	116,8	0,0	116,8	100,0%	0,0	116,3	116,3	0,0	116,3	100,0%	0,0
3.2.1 DAG	Decentralised agencies	29,5	29,5	0,0	29,5	100,0%	0,0	29,5	29,5	0,0	29,5	100,0%	0,0
3.2.1 OTH	Other actions	4,2	4,1	0,0	4,1	100,0%	0,0	0,0	0,0	0,0	0,0		0,0
3.2.1 PPPA	Pilot projects and preparatory actions	1,5	1,5	0,0	1,5	100,0%	0,0	3,2	2,7	0,0	2,7	85,4%	0,5
3.2.21	Programme for Environment and Climate Action (LIFE)	758,4	758,3	0,0	758,3	100,0%	0,1	527,6	519,9	7,4	527,2	99,9%	0,4
3.2.22	Just Transition Fund	1 466,2	1 447,2	0,0	1 447,2	98,7%	19,0	1,6	0,7	0,0	0,7	41,5%	0,9
3.2.23	Public sector loan facility under the Just Transition Mechanism (JTM)	50,0	50,0	0,0	50,0	100,0%	0,0	10,2	10,2	0,0	10,2	100,0%	0,0
3.2.2 DAG	Decentralised agencies	56,7	56,7	0,0	56,7	100,0%	0,0	56,7	56,7	0,0	56,7	100,0%	0,0

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
3.2.2 PPPA	Pilot projects and preparatory actions	5,2	5,2	0,0	5,2	100,0%	0,0	9,4	8,7	0,0	8,7	92,4%	0,7
4. MIGRATION AND BORDER MANAGEMENT		**3 727,3**	**3 727,0**	**0,0**	**3 727,0**	**100,0%**	**0,3**	**2 662,0**	**2 594,1**	**3,2**	**2 597,3**	**97,6%**	**64,7**
4.0.11	Asylum, Migration and Integration Fund	1 484,6	1 484,5	0,0	1 484,5	100,0%	0,1	1 070,9	1 023,4	1,9	1 025,3	95,7%	45,7
4.0.1 DAG	Decentralised agencies	157,2	157,2	0,0	157,2	100,0%	0,0	162,2	162,2	0,0	162,2	100,0%	0,0
4.0.1 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
4.0.211	Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)	956,8	956,6	0,0	956,6	100,0%	0,2	409,0	388,7	1,3	390,0	95,4%	19,0
4.0.212	Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)	141,0	141,0	0,0	141,0	100,0%	0,0	0,2	0,1	0,1	0,2	88,1%	0,0
4.0.2 DAG	Decentralised agencies	987,8	987,8	0,0	987,8	100,0%	0,0	1 019,7	1 019,7	0,0	1 019,7	100,0%	0,0
5. SECURITY AND DEFENCE		**2 116,6**	**2 113,0**	**0,0**	**2 113,0**	**99,8%**	**3,7**	**1 386,2**	**1 362,7**	**8,0**	**1 370,7**	**98,9%**	**15,5**
5.0.11	Internal Security Fund (ISF)	309,9	309,6	0,0	309,6	99,9%	0,2	193,5	176,5	1,7	178,2	92,1%	15,2
5.0.12	Nuclear decommissioning (Lithuania)	68,8	68,8	0,0	68,8	100,0%	0,0	102,4	102,4	0,0	102,4	100,0%	0,0

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
5.0.13	Nuclear Safety and decommissioning (incl. For Bulgaria and Slovakia)	56,5	53,4	0,0	53,4	94,4%	3,2	49,2	47,8	1,2	49,0	99,6%	0,2
5.0.1 DAG	Decentralised agencies	231,1	231,1	0,0	231,1	100,0%	0,0	231,1	231,1	0,0	231,1	100,0%	0,0
5.0.1 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
5.0.1 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	22,4	22,1	0,0	22,1	98,8%	0,3	19,3	19,1	0,0	19,1	99,4%	0,1
5.0.211	European Defence Fund (Research)	319,3	319,3	0,0	319,3	100,0%	0,0	168,7	167,2	1,5	168,7	100,0%	0,0
5.0.212	European Defence Fund (Non Research)	626,4	626,4	0,0	626,4	100,0%	0,0	356,8	354,9	1,9	356,8	100,0%	0,0
5.0.22	Military Mobility	295,2	295,2	0,0	295,2	100,0%	0,0	262,8	262,1	0,7	262,8	100,0%	0,0
5.0.23	Short-term Defence instrument on common procurement	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
5.0.24	Defence Industrial Reinforcement Instrument	157,0	157,0	0,0	157,0	100,0%	0,0	1,0	0,0	1,0	1,0	100,0%	0,0
5.0.2 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	1,4	1,4	0,0	1,4	100,0%	0,0
5.0.2 SC	Union Secure Connectivity	30,0	30,0	0,0	30,0	100,0%	0,0	0,0	0,0	0,0	0,0		0,0
6. NEIGHBOURHOOD AND THE WORLD		**17 791,2**	**17 719,0**	**72,2**	**17 791,2**	**100,0%**	**0,0**	**14 574,3**	**14 417,0**	**143,2**	**14 560,1**	**99,9%**	**14,2**

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)= (b)+(c)	(e)= (d)/(a)	(f)= (a)-(d)	(a)	(b)	(c)	(d)= (b)+(c)	(e)= (d)/(a)	(f)=(a)-(d)
6.0.111	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	12 212,1	12 146,5	65,6	12 212,1	100,0%	0,0	9 110,5	9 055,4	55,1	9 110,5	100,0%	0,0
6.0.112	European Instrument for International Nuclear Safety Cooperation (INSC)	39,9	39,8	0,1	39,9	100,0%	0,0	40,5	39,9	0,5	40,5	100,0%	0,0
6.0.12	Humanitarian Aid (HUMA)	2 408,0	2 408,0	0,0	2 408,0	100,0%	0,0	2 470,9	2 464,6	6,3	2 470,9	100,0%	0,0
6.0.13	Common Foreign and Security Policy (CFSP)	371,8	371,8	0,0	371,8	100,0%	0,0	386,5	386,1	0,5	386,5	100,0%	0,0
6.0.14	Overseas Countries and Territories (OCT) (including Greenland)	70,0	69,6	0,5	70,0	100,0%	0,0	54,2	46,6	7,6	54,2	100,0%	0,0
6.0.1 OTH	Other actions	65,3	65,3	0,0	65,3	100,0%	0,0	52,5	52,4	0,0	52,4	99,8%	0,1
6.0.1 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	0,3	0,3	0,0	0,3	100,0%	0,0
6.0.1 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	93,0	92,9	0,0	92,9	100,0%	0,0	87,2	85,2	0,0	85,2	97,7%	2,0
6.0.21	Pre-Accession Assistance (IPA III)	2 531,1	2 525,0	6,1	2 531,1	100,0%	0,0	2 371,8	2 286,5	73,2	2 359,7	99,5%	12,0
7. EUROPEAN PUBLIC ADMINISTRATION		**6 656,3**	**6 650,5**	**0,0**	**6 650,5**	**99,9%**	**5,8**	**6 656,3**	**6 330,6**	**319,9**	**6 650,5**	**99,9%**	**5,8**
7.1	European Schools and Pensions	2 624,3	2 623,8	0,0	2 623,8	100,0%	0,5	2 624,3	2 623,7	0,1	2 623,8	100,0%	0,5

in EUR million

MFF Programme		2023 COMMITMENTS - voted appropriations						2023 PAYMENTS - voted appropriations					
		Available appro-priations	Implementation				Balance after carry-over	Available appro-priations	Implementation				Balance after carry-over
			Before carry-over	Carry-over to 2024	After carry-over	%			Before carry-over	Carry-over to 2024	After carry-over	%	
		(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)	(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)/(a)	(f)=(a)-(d)
7.2	Administrative expenditure of the institutions	4 032,1	4 026,7	0,0	4 026,7	99,9%	5,4	4 032,1	3 706,8	319,8	4 026,7	99,9%	5,4
7.2.39 PPPA	Pilot projects and preparatory actions	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	0,0		0,0
S. SOLIDARITY MECHANISMS WITHIN AND OUTSIDE THE UNION (SPECIAL INSTRUMENTS)		**2 179,8**	**1 575,7**	**407,1**	**1 982,8**	**91,0%**	**197,0**	**1 981,3**	**1 253,5**	**727,8**	**1 981,3**	**100,0%**	**0,1**
S.0.1	Solidarity and Emergency Aid Reserve (SEAR)	649,5	249,5	400,0	649,5	100,0%	0,0	649,5	249,5	400,0	649,5	100,0%	0,0
S.0.2	European Globalisation Adjustment Fund (EGF)	205,4	8,4	0,0	8,4	4,1%	197,0	6,9	6,7	0,1	6,9	99,2%	0,1
S.0.4	Brexit Adjustment Reserve	1 324,9	1 317,8	7,1	1 324,9	100,0%	0,0	1 324,9	997,2	327,7	1 324,9	100,0%	0,0
	Total	**181 787,2**	**179 713,3**	**807,1**	**180 520,3**	**99,3%**	**1 266,9**	**160 513,6**	**157 907,7**	**2 446,9**	**160 354,6**	**99,9%**	**159,0**

European Commission

Economic, Social and Territorial Cohesion – implementation 2023 and Member States' forecasts 2024/2025

Trilogue

09 April 2024

Cohesion policy overview and Member States' forecasts

The final voted payment appropriations for 2023 were fully implemented

2023 was the first year when the cohesion programmes from the old (2014-20) and the new (2021-27) programming periods were running in parallel, however with a different pace of implementation.

For the old programmes, year 2023 marked the end of eligibility of expenditure, therefore the focus of national authorities continued to be on finalising the implementation on the ground.

The implementation of the 2021-27 programmes was slower than expected. Therefore, in Amending Budget 4/2023 the Commission proposed a reduction of the cohesion policy's voted budget by EUR 1,7 billion.

The final budget of payment appropriations for Heading 2a (EUR 49,2 billion) was fully implemented.

In addition, 45% of the assigned revenue available was implemented. The remaining amount of EUR 3 billion (EUR 2,7 billion for 2014-20 and EUR 0,3 billion for 2021-27) was carried over to 2024 and was used for paying the "normal" backlog of EUR 2,8 billion, consisting of payment applications which arrived in the very last days of 2023 or payment applications which needed further analysis or were suspended.

Accuracy of Member States' forecasts continued to decrease

The Member States' forecast accuracy decreased further in 2023 compared to 2022 and 2021 as regards the 2014-20 programmes. The overall deviation of the forecasts from the payment applications submitted was 13% (up from 6% in 2022 and 1% in 2021), which outlines a clear decreasing trend for the reliability of the forecasts. For the majority of Member States, the forecasts were too optimistic, meaning that the amount of payment applications submitted was lower than the Member States' forecasts. Only 6 countries had a deviation below 10%. The error rates per Member State (since 2016) can be found in Table 1.

The first Member States' forecasts for the new generation of programmes deviated significantly from the actual level of payment applications submitted in 2023, with an overall error rate of 58% (see Table 2).

Member States' forecasts for 2024 and 2025

In January 2024, the Member States submitted their updated forecasts for year 2024 and their first estimations for the payment applications in 2025, both for the 2014-20 programmes (Table 3) and the 2021-27 programmes (Table 4).

For the 2014-20 period, the overall Member States' forecast for 2024 amounts to EUR 35 billion (REACT-EU excluded). It increases by almost EUR 5 billion compared to the July 2023 forecast and by more than EUR 10 billion versus the January 2023 forecast for 2024. This is justified by the objective of the Member States to fully implement their respective allocations. With the flexibilities introduced with the STEP Regulation[1], Member States have until 31 July 2025 to send their final application for an interim payment for the final accounting year of the 2014-20 period. It transpires from the payment forecasts that Member States intend to send the majority of the outstanding payment applications in the course of 2024, with an amount of EUR 1 billion remaining for 2025.

As regards the 2021-27 programmes, the overall Member States' forecast (JTF included) for 2024 amounts to EUR 23 billion. It decreases by EUR 3 billion vs July 2023 and by EUR 2,6 billion vs January 2023 – in line with historical trends observed at the beginning of a programming period. The first payment forecast for year 2025 totals EUR 47,5 billion and although the significant increase on 2024 seems justified with the double N+3 target[2] in year 2025, data on forecast accuracy from a similar point of implementation in the previous programming periods hints that the Member States' expectations are highly overestimated.

Outlook for implementation of 2024 cohesion budget

The Member States' forecasts for the two periods combined point to a **full implementation of the 2024 voted budget**.

As usual, the outlook will have to be reassessed on the basis of the summer Member States' forecasts. The Commission will monitor the progress in implementation, adjust its expectations to the actual needs of the programmes and alert the European Parliament and the Council in case of trends leading to a different scenario than the one outlined by the information currently available.

[1] OJ L, 2024/795, 29.02.2024

[2] In line with Art. 7 of the MFF Regulation, the 2021 allocation of the programmes has been re-programmed in four equal parts for the years from 2022 to 2025. Therefore, by the end of 2025 the programmes authorities have to cover a commitment target (n+3) consisting of the initial allocation for 2022 plus one-fourth of the 2021 allocation in order to avoid decommitments.

Table 1 – 2014-20 Cohesion programmes - Error rates of the Member States' (and UK) forecasts for 2016-2023

Country	2016 error rate	2017 error rate	2018 error rate	2019 error rate	2020 error rate	2021 error rate	2022 error rate	2023 error rate
AT	-92%	39%	-15%	13%	-7%	-12%	2%	14%
BE	-62%	-17%	12%	-4%	-21%	-20%	-3%	-17%
BG	-27%	-12%	-13%	-15%	-25%	-8%	-4%	21%
CY	-76%	-23%	-2%	-18%	-56%	-13%	-6%	49%
CZ	-26%	-5%	9%	-3%	2%	1%	-7%	-3%
DE	-54%	-32%	-13%	0%	-4%	-8%	-13%	-19%
DK	-90%	-1%	-9%	-22%	31%	16%	1%	-18%
EE	-18%	-20%	1%	-2%	8%	-6%	4%	-4%
EL	-34%	-45%	-48%	-18%	-4%	31%	-17%	14%
ES	-75%	-51%	-34%	-11%	-11%	1%	-26%	-29%
FI	-13%	-5%	-11%	-21%	-6%	4%	-20%	-1%
FR	-80%	-6%	-1%	1%	3%	16%	-14%	-34%
HR	-93%	10%	-10%	-4%	-1%	-4%	25%	26%
HU	-81%	-3%	22%	-22%	16%	21%	14%	20%
IE	-100%	-84%	-18%	11%	-47%	102%	-77%	-52%
IT	-80%	-21%	-8%	-6%	12%	-14%	-20%	-43%
LT	-14%	-18%	20%	-28%	2%	-22%	-4%	-34%
LU	-39%	9%	-19%	-21%	1%	783%	3%	-36%
LV	-28%	-27%	16%	31%	30%	32%	-1%	38%
MT	-31%	3%	-54%	-29%	-42%	-35%	-40%	-18%
NL	-100%	5%	-1%	-24%	-9%	16%	-33%	-1%
PL	1%	-3%	6%	7%	7%	3%	5%	-20%
PT	-40%	-11%	-5%	-7%	-9%	21%	-3%	-16%
RO	-98%	-15%	-1%	8%	23%	-2%	8%	3%
SE	-39%	6%	3%	-18%	20%	23%	-2%	10%
SI	-63%	-60%	-15%	23%	5%	-24%	-28%	41%
SK	-27%	-19%	4%	-13%	-12%	-6%	-11%	-10%
UK	-83%	-53%	3%	-18%	-2%	-19%	-3%	-9%
ETC	-77%	-39%	-17%	-17%	-13%	-11%	-3%	-18%
Overall	**-48%**	**-20%**	**-6%**	**-5%**	**1%**	**1%**	**-6%**	**-13%**

Table 2 – 2021-27 Cohesion programmes – Error rates of the Member States' forecasts for year 2023

Member State	2023 error rate
AT	-10%
BE	-100%
BG	-4%
CY	n/a*
CZ	11%
DE	-74%
DK	n/a*
EE	82%
EL	-40%
ES	n/a*
FI	n/a*
FR	-71%
HR	n/a*
HU	-47%
IE	0%
IT	-91%
LT	-11%
LU	0%
LV	n/a*
MT	n/a*
NL	-100%
PL	-99%
PT	-90%
RO	-100%
SE	-100%
SI	n/a*
SK	-100%
ETC	-90%
Overall	**-58%**

* Forecasts were not provided

Table 3 – 2014-20 Cohesion programmes - Member States' (and UK) forecasts for years 2024 and 2025 – January 2024 submission*

In billion EUR

Country	Total Forecast for 2024	Total Forecast for 2025
AT	0.06	0.00
BE	0.32	0.01
BG	1.15	0.00
CY	0.00	0.00
CZ	1.63	0.00
DE	1.82	0.01
DK	0.03	0.00
EE	0.10	0.00
EL	0.53	0.00
ES	4.86	0.00
FI	0.04	0.00
FR	1.54	0.01
HR	1.28	0.00
HU	1.59	0.00
IE	0.04	0.00
IT	4.71	0.82
LT	0.93	0.00
LU	0.00	0.00
LV	0.54	0.00
MT	0.13	0.00
NL	0.08	0.01
PL	3.95	0.00
PT	1.30	0.00
RO	2.96	0.04
SE	0.04	0.00
SI	0.32	0.04
SK	2.68	0.00
UK	1.26	0.06
ETC	1.00	0.00
Grand Total	**34.91**	**1.00**

* cut-off 01/03/2024

Table 4 – 2021-27 Cohesion programmes - Member States' forecasts for years 2024 and 2025 – January 2024 submission*

In billion EUR

Member State	Total Forecast for 2024	Total Forecast for 2025
AT	0.05	0.14
BE	0.21	0.40
BG	0.47	1.13
CY	0.19	0.21
CZ	1.96	2.82
DE	1.18	3.03
DK	0.02	0.05
EE	0.18	0.30
EL	2.26	2.69
ES	0.83	4.33
FI	0.25	0.29
FR	0.67	1.31
HR	0.04	1.20
HU	1.73	2.79
IE	0.12	0.27
IT	1.78	3.93
LT	0.59	0.67
LU	0.01	0.01
LV	0.08	0.54
MT	0.05	0.09
NL	0.14	0.28
PL	4.75	8.37
PT	0.99	3.14
RO	3.04	6.34
SE	0.08	0.11
SI	0.15	0.46
SK	0.67	1.41
ETC	0.50	1.18
Grand Total	**22.99**	**47.46**

* cut-off 01/03/2024