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Analysis of the BUDGETARY IMPLEMENTATION

of the European
Structural and Investment
Funds in 2018

May 2019

Budget

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This report covers the 2007-2013 and 2014-2020 programming periods.

For the 2007-2013 programming period the implementation report deals with all the funds under Heading 1b 'Cohesion policy' of the financial framework: the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF).

For the 2014-2020 programming period the report deals with the European Structural and Investment Funds (ESI Funds), namely the ERDF, the CF, the ESF (including the Youth Employment Initiative (YEI)-specific allocation), the European Agricultural Fund for Rural Development (EAFRD) and the European Maritime and Fisheries Fund (EMFF). It also covers the Fund for European Aid to the Most Deprived (FEAD) which is part of Heading 1b but it is not an ESI Fund.

The report does not cover the EAFRD and the European Fisheries Fund (EFF) of Heading 2 'Natural resources' of the 2007-2013 financial framework, which were not Structural Funds during that programming period.

This report displays rounded numbers. When summed they may generate a difference to total numbers.

Note: the information contained in this Commission staff working paper (Directorate-General for Budget) is without prejudice to the content of the official European Commission reports on the closure of the accounts and on the European Structural and Investment Funds. Readers should refer in particular to the revenue and expenditure account for the official figures on the 2018 budget out-turn.

LIST OF ABBREVIATIONS

AB	amending budget	ESF	European Social Fund
CB	cross-border cooperation	ESI Funds	European Structural and Investment Funds
CEF	Connecting Europe Facility	ETC	European Territorial Cooperation
CF	Cohesion Fund	FEAD	Fund for European Aid to the Most Deprived
CPR	Common Provisions Regulation	H1b	Heading 1b of the multiannual financial framework
EAFRD	European Agricultural Fund for Rural Development	H2	Heading 2 of the multiannual financial framework
EAGF	European Agricultural Guarantee Fund	MFF	multiannual financial framework
EBRD	European Bank for Reconstruction and Development	OP	operational programme
EIB	European Investment Bank	RAL	<i>reste à liquider</i> — outstanding commitments
EMFF	European Maritime and Fisheries Fund	TA	technical assistance
ERDF	European Regional Development Fund	YEI	Youth Employment Initiative

LIST OF COUNTRY CODES

AT	Austria	IE	Ireland
BE	Belgium	IT	Italy
BG	Bulgaria	LT	Lithuania
CY	Cyprus	LU	Luxembourg
CZ	Czech Republic	LV	Latvia
DE	Germany	MT	Malta
DK	Denmark	NL	Netherlands
EE	Estonia	PL	Poland
EL	Greece	PT	Portugal
ES	Spain	RO	Romania
FI	Finland	SE	Sweden
FR	France	SI	Slovenia
HR	Croatia	SK	Slovakia
HU	Hungary	UK	United Kingdom

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EXECUTIVE SUMMARY

2018

- ▶ In 2018 budgetary implementation continued to improve compared to previous years. The payments executed in 2018 amounted to €59.6 billion, almost 1.5 times higher than the level observed in 2017. For the second year in a row, full implementation of the voted budget was achieved but this time without an amending budget (AB). In addition, €6.9 billion (or 85%) of the assigned revenue generated as a result of the annual examination and acceptance of accounts procedure was consumed. This confirmed the Commission's assumption for the 2018 budget that financial implementation would fully reach cruising speed.
- ▶ A second ⁽¹⁾ reprogramming exercise for the Youth Employment Initiative (YEI) was carried out in 2018, following the agreement in the annual budgetary procedure on frontloading €116.7 million from the allocation for 2020. This increased the 2018 allocation to €350 million and led to the modification of 25 operational programmes (OPs) for 11 Member States ⁽²⁾.
- ▶ While payment applications for the EAFRD were spread over the year in line with the quarterly declarations, this was not the case for Heading 1b and the EMFF. After a slow progression until the end of November 2018, payment applications for a total of €20 billion for Heading 1b and €371 million for the EMFF were received in the month of December representing respectively 44% and 49% of the total payment applications received. The Commission made significant efforts to reimburse payment applications as quickly as possible, limiting the backlog to €5.5 billion at the end of the year. This normal backlog consisted mostly of the payment applications submitted by the Member States after 26 December.
- ▶ The accuracy of the Member States' forecast has again improved significantly. In 2018, the implementation rate for Heading 1b improved to 94% of the combined EU-28 forecasts, and it improved to 77% for the EAFRD and 87% for the EMFF.
- ▶ As regards the 2014-2020 programmes, the designation of national authorities is almost fully completed (with only two national authorities remaining to be notified). Moreover, projects supported by the ESI Funds are being implemented on the ground at an accelerated speed, and the rate of project selections has significantly increased from 45% of the total 2014-2020 commitments in 2017 to 67% in 2018 and 75% in January 2019, thus ensuring a sufficient pipeline of projects. As part of the continued

⁽¹⁾ The first YEI reprogramming took place in 2017 in relation to the €1.2 billion increase in the context of the MFF mid-term revision.

⁽²⁾ Belgium, Croatia, Cyprus, France, Greece, Italy, Poland, Portugal, Romania, Slovakia and Spain.

drive for simplification, the ‘Omnibus Regulation’⁽³⁾ was adopted in August 2018 and included a revision of the Financial Regulation and important simplification measures for managing authorities and beneficiaries. 2019 will be the first full year in which these new provisions are in force. The removal of regulatory bottlenecks, in combination with the pipeline of projects, means that implementation speed can be expected to further accelerate in the coming years.

- ▶ On average, 27% of the ESI Funds for the 2014-2020 programming period were paid by the end of 2018. However, there are large differences between individual Member States with budgetary execution rates ranging between 16% and 52%. The increase of outstanding commitments (the so-called ‘RAL’ from the French *reste à liquider*) slowed down in comparison with previous years and stood at €195.5 billion at the end of 2018. Decommitments for the new programmes totalled €50 million at the end of 2018, the first year when the automatic decommitment rule applied.
- ▶ The Commission continued the accelerated pace of the closure process of pre-2014 programmes compared to the previous programming periods. Payments on these programmes in 2018 exceeded the original estimates by €1.2 billion, and the RAL for those programmes was reduced more than expected. Only 18% of the 2007-2013 programmes remain open and for 12 Member States all programmes are closed. A cumulative total of €3 billion of decommitments at closure have been made so far on the 2007-2013 programmes.

Outlook for 2019

- ▶ In 2019, the Commission expects that the Member States will continue to accelerate the implementation speed of the 2014-2020 programmes.
- ▶ The performance framework is one of the new elements introduced in the context of the result-oriented approach of the 2014-2020 programming period. In 2019, the Commission will review the performance of the programmes. All priorities with a performance reserve will be reviewed to assess whether or not their milestones have been achieved. This review will lead to the definitive allocation of the performance reserve to the priorities that have achieved their milestones or to the reallocation to other priorities.
- ▶ Almost all 2007-2013 OPs will be closed by the end of 2019. Therefore 2019 is the last year when payment appropriations for the 2007-2013 programmes have been included in the budget. As a consequence, the RAL is expected to be almost fully phased out by the end of 2019.

⁽³⁾ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

SECTION 1:

LEGAL AND FINANCIAL BACKGROUND

1. 2014-2020 multiannual financial framework

The multiannual financial framework (MFF) for the 2014-2020 programming period was laid down by Council Regulation (EU, Euratom) No 1311/2013 ⁽⁴⁾ of 2 December 2013 (the MFF Regulation), which allocated €325.1 billion (in 2011 prices) to 'Economic, social and territorial cohesion' (Heading 1b of the budget) and €373.2 billion (in 2011 prices) to 'Sustainable growth: natural resources' (Heading 2 of the budget). This last figure also includes 'Market-related expenditure and direct payments' (€277.8 billion), which are not the object of this report.

Allocations in Heading 1b for the 2014-2020 programming period

The figure of €325.1 billion allocated by the MFF Regulation to Heading 1b has been adjusted as follows.

- ▶ The amounts in 2011 prices have been converted into current prices with a fixed deflator of 2% per year ⁽⁵⁾.
- ▶ In line with the European Council conclusions of June 2013 ⁽⁶⁾, additional allocations of €200 million (in current prices) for Cyprus were added partly through a mobilisation of the Flexibility Instrument in 2014 and 2015.
- ▶ Adjustments between categories of regions have been made following some Member States' requests (such transfers are permitted for up to 3% of the total appropriations of the reduced category of region ⁽⁷⁾).
- ▶ Adjustments have been made to the financial allocations for the cohesion policy in line with the MFF Regulation which establishes that, to take account of the particularly difficult situation of Member States suffering from the crisis, in 2016 the Commission should review all Member States' total allocations under the 'investment for growth and jobs' goal of the cohesion policy for the years 2017 to 2020 ⁽⁸⁾. The methods and results of this adjustment are presented in the communication from the Commission

⁽⁴⁾ Later amended by Council Regulation (EU, Euratom) 2015/623 of 21 April 2015 and Council Regulation (EU, Euratom) 2017/1123 of 20 June 2017.

⁽⁵⁾ In accordance with Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020, Article 6(2).

⁽⁶⁾ Conclusions of the European Council of 27 and 28 June 2013; Decision of the European Parliament and of the Council of 20 November 2013 on the mobilisation of the Flexibility Instrument (2014/97/EU).

⁽⁷⁾ In accordance with Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013, Article 93(2).

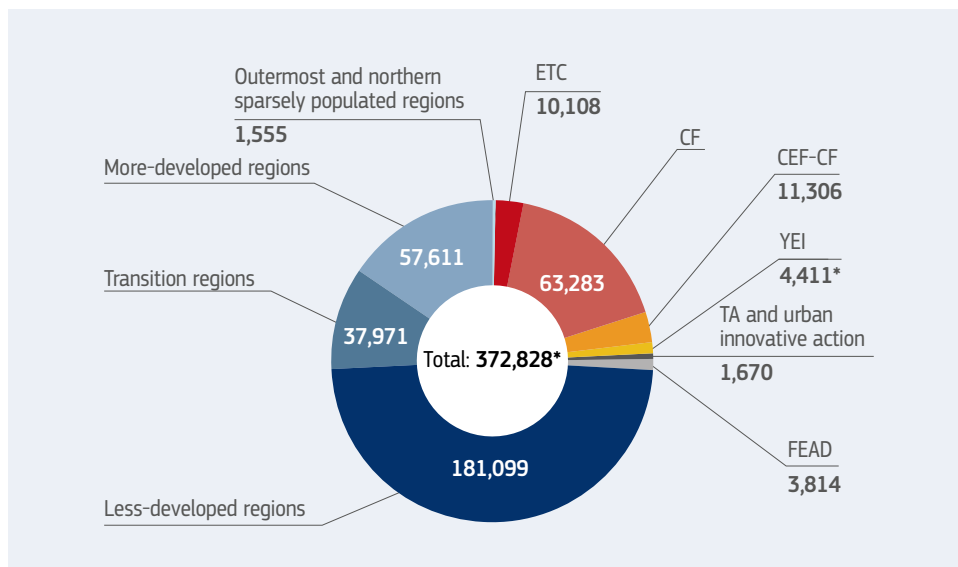
⁽⁸⁾ Regulation (EU, Euratom) No 1311/2013, Article 7.

to the Council and the European Parliament COM(2016) 311 of 30 June 2016. As a consequence, the ceiling for the commitment appropriations of Heading 1b in the years 2017-2020 was increased by €4.6 billion (current prices). The ceiling for payment appropriations was also modified, with an increase of €1.4 billion (current prices) in the years 2017-2020 ⁽⁹⁾. The adjustment of the financial allocations for the cohesion policy triggered modifications of OPs in the 16 Member States affected.

- ▶ Following the extension of the YEI to 2020 and the increase in the specific allocation for the YEI for the 2017-2020 period ⁽¹⁰⁾, the financial allocations for the cohesion policy have been adjusted by a total of €1.2 billion in current prices. Heading 1b was therefore provided with €500 million of additional commitment appropriations in AB 3/2017 for the YEI as set out by the European Parliament and the Council in their agreement on the 2017 budget. It was also agreed to split the remaining €700 million into three equal tranches of €233.3 million, to be added to the commitment appropriations for 2018, 2019 and 2020.
- ▶ In 2018, the Budgetary Authority decided to increase further the resources of the YEI, in line with the adopted budget for 2019. More specifically, the 2019 commitment appropriations for the specific allocation for the YEI (€233.3 million) should be increased by an amount of €116.7 million in current prices, bringing the overall amount for 2019 up to €350 million.

The chart below shows the Heading 1b breakdown of commitments (€373 billion in current prices) among funds and categories of regions ⁽¹¹⁾, taking into account the adjustments listed above.

Chart 1: Heading 1b 2014-2020 commitments following the adjustment of the financial allocations for the cohesion policy in 2016, 2017 and 2018** (€ million — in current prices)



* Not including the increase of the YEI commitments by €116.7 million decided in the 2019 budgetary procedure. The relevant amendment of the legal basis (CPR) ⁽¹²⁾ is ongoing.

** The adjustment of allocations in 2018 regards transfers between categories of regions and the TA & urban innovative action with zero effect on the total H1b envelope

⁽⁹⁾ Given that most of the payments related to the increase in commitments are expected to occur post 2020, the increase in the payment ceiling in the years 2017-2020 remains limited.

⁽¹⁰⁾ Regulation (EU) 2017/2305 of 12 December 2017 amending Regulation (EU) No 1303/2013.

⁽¹¹⁾ The categories of regions 'More developed', 'Transition' and 'Less developed' can be financed by both the ERDF and the ESF, while the category 'Outermost and northern sparsely populated' is covered by ERDF only.

⁽¹²⁾ Regulation (EU) 1303/2013 of 17 December 2013.

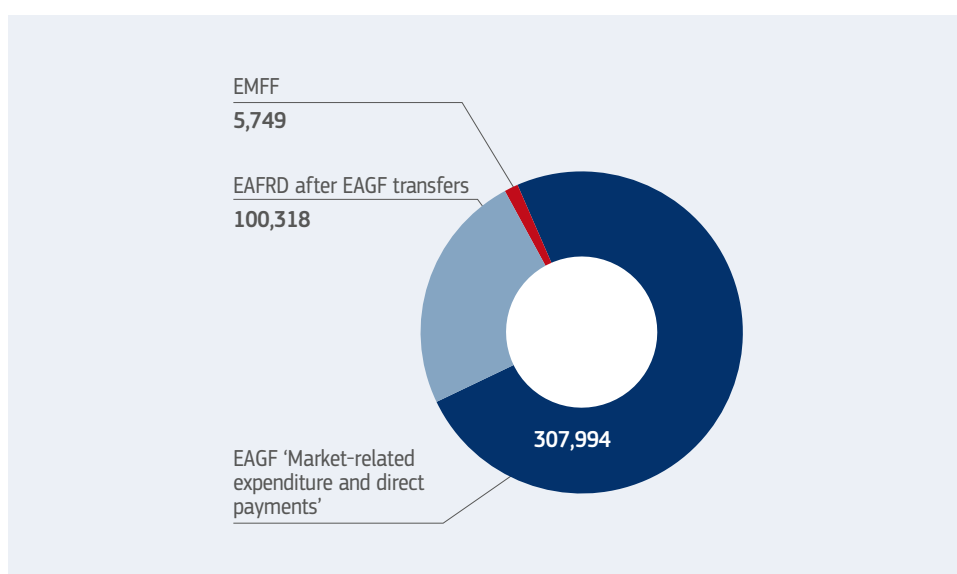
Allocations in Heading 2 for the 2014-2020 programming period

As from 2014, the EAFRD and the EMFF are part of the ESI Funds.

The total allocation for these two funds amounts to €106 billion in current prices. The chart below presents the current share of these two funds vis-à-vis the total Heading 2 envelope, the major component of which is the European Agricultural Guarantee Fund (EAGF), which is not part of the ESI Funds and therefore is not covered by this report.

With respect to the initial amounts allocated by the MFF Regulation to the funds concerned, the figures presented in the charts below have been converted into current prices with a fixed deflator of 2% per year. In addition, the initial amount for the EAFRD (pillar 2 of the common agricultural policy) of €95.6 billion has been increased to €100.3 billion to take into account the transfers and flexibility from the EAGF ⁽¹³⁾ (pillar 1 of the common agricultural policy). The net transfer of €4.7 billion to the EAFRD results from the transfer of €8.1 billion from the EAGF to the EAFRD and the transfer of €3.4 billion from the EAFRD to the EAGF.

Chart 2: Heading 2 2014-2020 commitments by fund (€ million)



Annual breakdowns of allocations

The annual breakdowns of allocations for the ESI Funds and the FEAD are laid down by the following legal bases.

- ▶ Commission Implementing Decision C(2014)2082, as last amended by Commission Implementing Decision C(2016) 6909, for Heading 1b funds.
- ▶ Regulation (EU) No 1305/2013, as last amended by Commission Delegated Regulations (EU) Nos 2015/791, 2016/142, 2017/2393, 2018/162 and 2019/71 for the EAFRD.
- ▶ Commission Implementing Decision C(2014)3781 for the EMFF.

⁽¹³⁾ Article 7(2) and Article 14 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009.

The annual breakdown by heading is provided in Annex 1 (Heading 1b) and Annex 2 (Heading 2).

2. 2018 budgetary procedure

2018 is the second year (after 2017) in which the voted budget was fully implemented. Furthermore, in 2018 this was achieved without an AB reducing the level of payment appropriations.

For the 2014-2020 programming period, the adopted budget for 2018 for ESI Funds followed the financial programming for commitment appropriations (except for the YEI), while for payment appropriations it provided €52.5 billion in total. The payment appropriations were intended to cover the 2018 instalment of the annual pre-financing and an increased level of interim payments, while taking account of the assigned revenue to be generated by the second annual examination and acceptance of accounts, as explained in more detail in Annex 5.

A second reprogramming exercise for the YEI was carried out in 2018 ⁽¹⁴⁾, following the agreement reached in the annual budgetary procedure which increased the 2018 YEI allocation to €350 million. This led to the modification of 25 OPs for 11 Member States ⁽¹⁵⁾ with no impact on the overall allocations for 2014-2020 in Heading 1b.

For the 2007-2013 programming period, the budget for cohesion policy was €5.5 billion in payment appropriations intended to cover closure payments. No commitment appropriations were included in the budget, as this programming period ended in 2013.

Table 1: Voted budget for the financial year 2018 (€ million) (*)

Fund	Commitment appropriations	Payment appropriations
ERDF	30,089	21,560
ESF	13,248	9,949
CF	9,422	7,710
YEI	350	600
FEAD	557	401
EAFRD	14,372	11,848
EMFF	845	418
Total 2014-2020	68,883	52,486
ERDF	0	3,824
ESF	0	900
CF	0	750
Total 2007-2013	0	5,474

(*) Figures include operational lines and technical assistance (TA).

The Commission observed slow progression in terms of submission of applications for payments in the first semester of 2018. Nevertheless, the Commission noted that the July

⁽¹⁴⁾ Regulation (EU) 2018/1719 of the European Parliament and of the Council of 14 November 2018 amending Regulation (EU) No 1303/2013 (CPR).

⁽¹⁵⁾ Belgium, Croatia, Cyprus, France, Greece, Italy, Poland, Portugal, Romania, Slovakia and Spain.

2018 Member States' forecast remained at the same level as the January 2018 forecast and thus in line with its assumptions for the payment needs laid down in the 2018 budget. Moreover, in 2018 the N+3 pressure (or amounts at risk of automatic decommitment) for several programmes increased due to the need to cover two tranches of commitments (for the years 2014 and 2015) ⁽¹⁶⁾ with payment applications. Therefore Member States had an incentive to accelerate the submission of payment applications. The clear trend of end-of-year concentration of payment applications observed in the previous years was also factored into the Commission's analysis.

As a consequence the 2018 voted budget did not need to be adjusted through an AB reducing the payment appropriations.

In addition, a number of transfers were aimed at meeting the payment needs of different policy areas, in particular the global transfer adopted in October 2018 and the end-of-year transfer ⁽¹⁷⁾. In both cases, a reinforcement was carried out to cover the payment needs of the EAFRD 2014-2020 programmes. The other 2014-2020 ESI Funds programmes were not reinforced.

The 2018 Global Transfer amounted to €953 million in payment appropriations, of which €150 million was proposed for the EAFRD programmes.

In December 2018, the Commission used the possibility given by the end-of-year transfer to request the reinforcement of €64 million to cover outstanding needs for rural development programmes of the 2014-2020 period linked in particular to higher than expected declarations of expenditure for the third quarter of 2018.

Table 2: Global transfer and end-of-year transfer of payment appropriations (€ million) (*)

Fund	Global transfer (Dec. 22/2018)	End-of-year transfer (Dec. 36/2018)	Total transfer
ERDF	0	0	0
ESF	0	0	0
CF	0	0	0
YEI	0	0	0
FEAD	0	0	0
EAFRD	150	64	214
EMFF	0	0	0
Total 2014-2020	150	64	214

(*) Figures include only operational lines.

⁽¹⁶⁾ An important reprogramming exercise took place at the beginning of the 2014-2020 programming period due to the initial delays, meaning that for a number of operational programmes the 2014 tranche was reprogrammed to 2015. The effect of this reprogramming was that the target to avoid automatic decommitments at the end of 2018 became significantly higher since it related to almost two annual tranches.

⁽¹⁷⁾ The end-of-year transfer is intended to ensure that, insofar as possible, the outstanding invoices related to funds in shared management can be honoured, by making full use of available payment appropriations. The rules governing this transfer are set out in Article 31(2) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the European Union (OJ L 193, 30.7.2018).

SECTION 2:

THE 2014-2020 PROGRAMMING PERIOD

1. Budget implementation in 2018

Implementation of commitment appropriations

Table 3: Out-turn of commitment appropriations for the 2014-2020 period in 2018 by fund, except commitment appropriations generated through the annual examination and acceptance of accounts (€ million)

Fund	Voted budget	Transfers, amending budgets, additional appropriations	Total commitment appropriations	Out-turn	%
ERDF	30,089	212	30,301	30,299	100.0
ESF	13,248	- 144	13,103	13,098	100.0
CF	9,422	1	9,423	9,422	100.0
YEI	350	0	350	350	100.0
FEAD	557	0	557	557	100.0
EAFRD	14,372	26	14,398	14,371	99.8
EMFF	845	0	845	845	100.0
Total 2014-2020	68,883	94	68,977	68,942	99.9

Table 4: Out-turn of commitment appropriations in 2018 by fund generated through the annual examination and acceptance of accounts in 2018 (€ million)

Fund	Total appropriations	Out-turn	%
ERDF	4,542	4,542	100.0
ESF	2,073	1,988	95.9
CF	1,299	1,299	100.0
YEI	84	84	100.0
FEAD	0	0	
EAFRD	0	0	0.0
EMFF	139	139	100.0
Total 2014-2020	8,137	8,052 (*)	99.0

(*) The remaining appropriations of €85 million have been fully consumed at the beginning of 2019, in accordance with the rules for carry-over of commitment appropriations.

In line with Article 76 of the Common Provisions Regulation (CPR), budgetary commitments in respect of each programme are made in annual instalments for each fund during the period between 1 January 2014 and 31 December 2020.

The majority of additional appropriations were linked to the recommitment operations on assigned revenue generated through the annual examination and acceptance of accounts in 2018 ⁽¹⁸⁾.

In 2018, all commitments in the voted budget were used, except for €7.9 million linked to the operational TA of the programmes. Even in this case, the implementation continued its upward trend — it increased from 85% (2017) to 97% (2018) of the total TA allocation.

This increase in TA implementation is linked on the one hand to the acceleration of implementation of the programmes (e.g. more need for assistance in project preparation and appraisal, including for major projects via Jaspers ⁽¹⁹⁾) but also, on the other hand, to the reinforcement of communication actions, peer-to-peer exchanges, actions linked to the EU urban agenda, broadband competence offices and the post-2020 preparatory activities, such as information technology (IT), evaluations and studies. The Commission expects that the implementation of TA appropriations will further increase in the years 2019-2020.

Implementation of payment appropriations

Table 5: Out-turn of payment appropriations for the 2014-2020 programming period in 2018 by fund, except payment appropriations generated through the annual examination and acceptance of accounts (€ million)

Fund	Voted budget	Transfers, amending budgets, additional appropriations	Total payment appropriations	Out-turn	%
ERDF	21,560	- 1,051	20,509	20,501	100.0
ESF	9,949	959	10,908	10,901	99.9
YEI	600	221	821	821	100.0
CF	7,735	- 348	7,387	7,384	100.0
FEAD	401	- 33	368	354	96.0
EAFRD	11,848	366	12,213	12,191	99.8
EMFF	418	124	542	540	99.8
Total 2014-2020	52,510	238	52,749	52,693	99.9

⁽¹⁸⁾ See Annex 5.

⁽¹⁹⁾ Joint Assistance to Support Projects in European Regions (Jaspers) is a technical assistance partnership between three partners (European Commission, EIB and EBRD) providing independent advice to beneficiary countries to help prepare high-quality major projects to be co-financed by two ESI Funds (ERDF and CF).

Table 6: Out-turn of payment appropriations for the 2014-2020 programming period in 2018 by fund, generated through the annual examination and acceptance of accounts in 2018 (€ million)

Fund	Total appropriations	Out-turn	%	Amounts carried over to 2019
ERDF	4,602	4,320	93.9	283
ESF	1,953	1,191	61.0	762
YEI	204	198	97.0	6
CF	1,239	1,036	83.7	202
FEAD	0	0		-
EAFRD	0	0	0.0	-
EMFF	139	139	100.0	-
Total 2014-2020	8,137	6,884	84.6	1,252

The financial implementation of the ESI Funds continued its acceleration towards reaching cruising speed.

The payments executed in 2018 amounted to €59.6 billion, almost 1.5 times the 2017 amount. €9.4 billion (16%) of this was pre-financing and €50.2 billion (84%) was interim payments.

For the second year in a row, the voted budget was fully consumed but this time without requiring an AB to reduce the level of payment appropriations. In addition, most of the assigned revenue generated by the annual examination and acceptance of accounts procedure was also consumed (€6.9 billion out of €8.1 billion). The remaining amount of €1.3 billion assigned revenue was carried over automatically to 2019 (around €0.3 billion under the ERDF, €0.8 billion under the ESF and €0.2 billion under the CF). This amount could have been fully consumed if all payment applications had been submitted earlier in the year by the Member States.

For Heading 1b funds, the Commission paid €46.7 billion, 97% of the total available payment appropriations (including assigned revenue).

As for Heading 2 ESI Funds, the Commission paid €12.9 billion, 100% of the available payment appropriations (including assigned revenue). EAFRD programmes fully executed their budget after the reinforcement of €0.4 billion of the voted budget with €12.2 billion paid. €0.7 billion was paid for the EMFF programmes meaning that they fully executed their budget after the reinforcement of €0.1 billion and consumed the assigned revenue of €0.1 billion.

At the end of 2018, the total backlog of unpaid payment applications for the ESI Funds amounted to €5.5 billion, consisting of €1.7 billion in payment applications for which payments were interrupted or suspended, and €3.8 billion in payment applications which arrived after 26 December 2018, meaning it was too late in the year for them to be reimbursed (a 'normal' backlog).

The identified bottlenecks that slowed down the pace of financial implementation have been addressed, as explained in the following paragraphs.

The new process for the designation of managing and certifying authorities experienced significant delays at national level, which impacted the pace of financial implementation

throughout this programming period. After the significant progress already made during 2017 in the designation of national authorities, in 2018 all authorities except two completed their designation process. The remaining two programmes with no designated national authorities are related to the FEAD programme for the UK and one European Territorial Cooperation (ETC) programme for France (Saint Martin). As regards the FEAD, the managing authorities for the UK programme did not show their interest in participating in this programme and hence, the national authorities are most likely not going to be designated at all. As regards the ETC programme, a large part of the Saint Martin island was destroyed by hurricane Irma which affected the proper functioning of the programme and delayed the designation of the managing authority.

Another contributing factor to the delays observed until now is the lower regulatory pressure on automatic decommitments due to the generalised N+3 rule, meaning that 2017 was the first year when programmes faced the risk of decommitments resulting in the first automatic decommitments being made in 2018 (see Chapter 5 'Decommitments').

In order to improve implementation, on 16 July 2018 the Council adopted the Omnibus Regulation⁽²⁰⁾, which revised the EU's financial rules and contains important simplification measures such as the extended use of simplified cost options and the more effective use of financial instruments.

The entry into force of these new provisions is expected to provide additional simplification for managing authorities and beneficiaries such as:

- ▶ simplifying the rules and reducing paperwork for beneficiaries and implementing authorities;
- ▶ making it easier to combine existing programmes, management modes and instruments;
- ▶ providing them with a solid framework on financial instruments.

⁽²⁰⁾ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

Table 7: Available payment appropriations and their implementation in 2018 for the 2014-2020 programming period (€ million)

Budget item	Title	Initial budget	Amending budgets	Assigned revenue in 2018 stemming from annual accounts (C6)	Assigned revenue carried over from 2017 (C5)	Assigned revenue generated other than C6 in 2018 (C4)	Automatic carry-over (C8)	Transfers	Total available	Total execution
04 01 04 01	ESF — Expenditure on adm. management	12	0	0	0	0	4	0	15	9
04 02 60	ESF — Less-developed regions	5,773	0	1,117	735	0	0	-104	7,521	6,922
04 02 61	ESF — Transition regions	1,305	0	273	89	0	0	0	1,666	1,649
04 02 62	ESF — More-developed regions	2,847	0	563	232	0	0	0	3,643	3,497
04 02 63 01	ESF — Operational TA	10	0	0	0	0	0	3	14	13
04 02 63 02	ESF — Operational TA managed by the Commission at the request of an MS	2	0	0	0	0	0	0	2	2
04 02 64	YEI	600	0	204	1	0	0	220	1,026	1,020
	Total ESF+YEI	10,549	0	2,157	1,057	0	4	120	13,887	13,112
04 01 04 05	FEAD — Non-operational TA	0	0	0	0	0	0	0	1	0
04 06 01	FEAD	400	0	0	6	0	0	-40	366	352
04 06 02	FEAD — Operational TA	1	0	0	0	0	0	0	1	1
	Total FEAD	401	0	0	6	0	0	-40	368	354
05 01 04 04	EAFRD — Expenditure on adm. management	5	0	0	0	0	2	0	7	5
05 04 60 01	EAFRD — Rural development programmes 2014-2020	11,822	0	0	137	12	0	218	12,190	12,174
05 04 60 02	EAFRD — Operational TA	21	0	0	0	0	0	-4	17	13
05 04 60 03	EAFRD — Operational TA managed by the Commission at the request of an MS	0	0	0	0	0	0	0	0	0
	Total EAFRD	11,848	0	0	137	12	2	214	12,213	12,191
11 01 04 01	EMFF — Expenditure on adm. management	4	0	0	0	0	1	0	4	3
11 06 60	EMFF — Sustainable and competitive fisheries	410	0	139	129	0	0	-5	672	672
11 06 63 01	EMFF — Operational TA	4	0	0	0	0	0	0	4	4
11 06 63 02	EMFF — Operational TA managed by the Commission at the request of an MS	0	0	0	0	0	0	0	0	0
	Total EMFF	418	0	139	129	0	1	-5	680	679
13 01 04 01	ERDF — Expenditure on adm. management	11	0	0	0	0	6	0	18	11
13 03 60	ERDF — Less-developed regions	14,172	0	2,797	0	0	0	-523	16,446	16,329
13 03 61	ERDF — Transition regions	2,735	0	578	0	0	0	-605	2,708	2,574
13 03 62	ERDF — More-developed regions	3,442	0	1,061	0	0	0	5	4,508	4,503
13 03 63	ERDF — Outermost and sparsely populated regions	169	0	32	0	0	0	88	289	283
13 03 64 01	ERDF — ETC	914	0	136	0	0	0	-19	1,051	1,011
13 03 65 01	ERDF — Operational TA	69	0	0	0	0	0	-8	61	61
13 03 65 02	ERDF — Operational TA managed by the Commission at the request of an MS	4	0	0	0	0	0	3	7	6
13 03 66	ERDF — Innovative actions in the field of sustainable urban development	42	0	0	0	0	0	2	43	43
13 03 67	ERDF — European strategy for the Baltic Sea region — TA	0	0	0	0	0	0	0	0	0
13 03 68	ERDF — European Union strategy for the Danube region — TA	0	0	0	0	0	0	0	0	0
	Total ERDF	21,560	0	4,602	0	0	7	-1,058	25,111	24,821
13 01 04 03	CF — Expenditure on adm. management	4	0	0	0	0	2	0	6	4
13 04 60	CF	7,706	0	1,239	0	0	0	-350	8,595	8,393
13 04 61 01	CF — Operational TA	22	0	0	0	0	0	-1	21	21
13 04 61 02	CF — Operational TA managed by the Commission at the request of an MS	2	0	0	0	0	0	1	3	2
	Total CF	7,735	0	1,239	0	0	3	-350	8,625	8,420
Total		52,510	0	8,137	1,329	12	17	-1,120	60,885	59,577

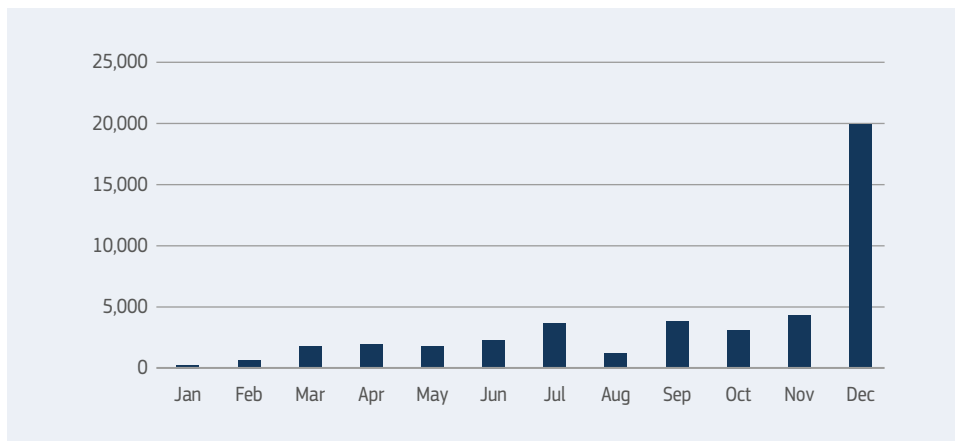
2. Pattern of interim payment applications ⁽²¹⁾

While most of the commitments for the programmes under the ESI Funds and the FEAD are typically made in the first half of the year in accordance with the legal basis, payments are spread across the year, with a recurrent concentration observed in the last 2 months.

Monthly pattern in the submission of interim payment applications

Heading 1b totalled €44.5 billion in payment applications (an increase of almost €20 billion compared to 2017), with a significant concentration in December (€19.8 billion, or 44% of the overall payment applications). The year-end concentration can be also explained by the fact that in 2018 the N+3 pressure (or the amounts at risk of automatic decommitment) increased significantly in comparison with 2017.

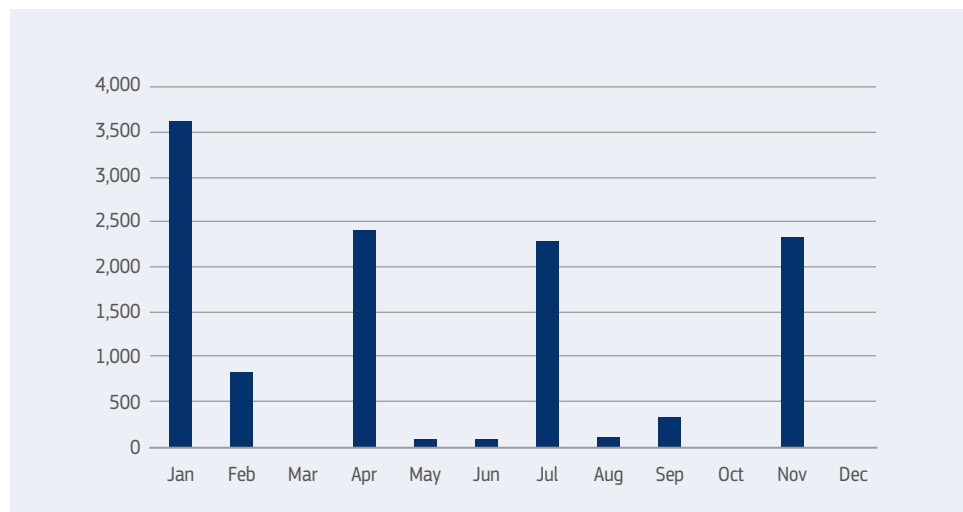
Chart 3: Monthly pattern of submission of payment applications for the H1b 2014-2020 programmes (€ million)



In 2018 payment applications for €12.2 billion were submitted for the EAFRD in line with the deadlines of the EAFRD quarterly declarations.

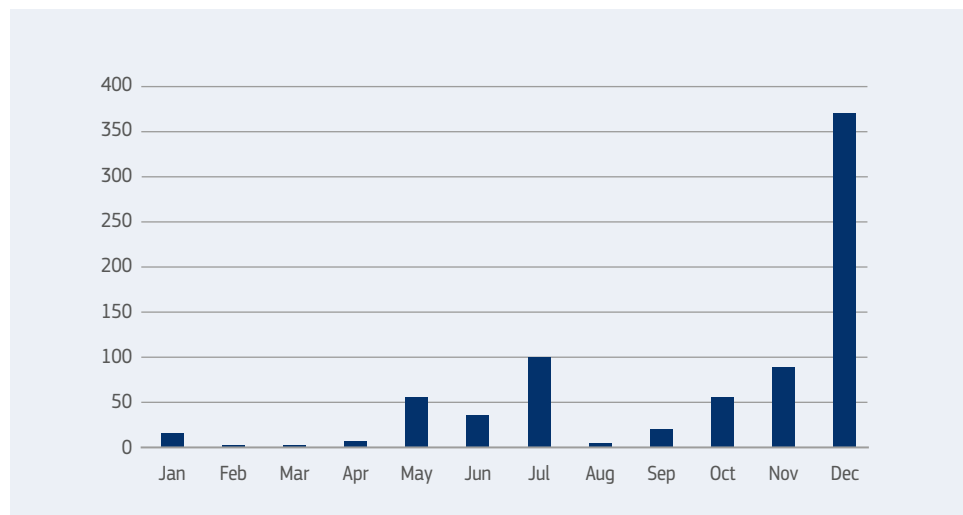
⁽²¹⁾ The figures in this chapter refer to claims and payments for ERDF, CF, ESF, YEI, FEAD, EMFF and EAFRD operational programmes, not including TA.

Chart 4: Monthly pattern of submission of payment applications for the EAFRD 2014-2020 programmes (€ million) ⁽²²⁾



For the EMFF, payment applications totalled €0.8 billion, also with a significant concentration in December (€0.4 billion, or 49% of the overall payment applications).

Chart 5: Monthly pattern of submission of payment applications for the EMFF 2014-2020 programmes (€ million)



⁽²²⁾ The claims for rural development programmes are received every quarter as described in Article 22 (2) of Commission Implementing Regulation (EU) No 908/2014. They should be sent by the following deadlines: (a) by 30 April at the latest in the case of expenditure in the period 1 January to 31 March; (b) by 31 July at the latest in the case of expenditure in the period 1 April to 30 June; (c) by 10 November at the latest in the case of expenditure in the period 1 July to 15 October; (d) by 31 January at the latest in the case of expenditure in the period 16 October to 31 December. After checks on these claims by the European Commission, some Member States will have to send corrected claims, which explains the late submissions in the graph.

It becomes visible from the charts that there is a clear difference in the pattern of submission of payment applications between the EAFRD (Chart 4) and the other ESI Funds (Charts 3 and 5). A contributing factor to this difference is the fact that the EAFRD programmes have mandatory deadlines for the submission of quarterly declarations (in January, April, July and November) while the other funds do not have any timing constraints.

Monthly pattern in the execution of interim payments

The Commission made the payment of the annual pre-financing by 30 June 2018, within the regulatory deadlines ⁽²³⁾, and interim payments regularly followed the submission of payment applications.

The total amount of interim payments made for Heading 1b was €34.6 billion (out of which €1.8 billion was payments made to settle the normal backlog from 2017, with the rest corresponding to payment applications received in 2018), while for Heading 2 (EAFRD, EMFF) this was €12.7 billion ⁽²⁴⁾.

For Heading 1b, the Commission made significant efforts to reimburse the payment applications as swiftly as possible and much more quickly than the regulatory deadline of 60 days. As a result payments were also concentrated in the last month of 2018, with €14.8 billion (43% of the total payments in 2018) paid in December, in line with the submission of interim payment applications by Member States.

For the EMFF, the Commission followed a similar approach as for Heading 1b. As payment applications were (as for Heading 1b) concentrated in December, payments were also concentrated at the end of the year with €276 million (54% of the total payments in 2018) paid in December.

For the EAFRD, payments were concentrated in the months following the quarterly declaration deadlines.

⁽²³⁾ Regulation (EU) No 1303/2013, Art. 134.

⁽²⁴⁾ See charts in Annex 6.

3. Member States' payment forecasts for the ESI Funds

Every year, by 31 January and 31 July (31 August for the EAFRD), Member States are to transmit to the Commission a forecast of the payment applications they expect to submit during the current and the subsequent financial year, for each OP ⁽²⁵⁾.

Table 8 presents the evolution of the payment forecasts related to the year 2018 (2017 and 2018 submissions) and the actually submitted payment applications in 2018.

Table 8: Evolution of the Member States' payment forecasts for ESI Funds for 2018 (€ billion)

Submission date	Heading 1b	Funds	
		EAFRD	EMFF
January 2017	54.1	15.6	0.9
July/August 2017	56.8	16.2	0.9
January 2018	48.1	15.7	0.8
July/August 2018	47.3	15.7	0.8
Actually submitted 2018	44.5	12.2	0.8

As in previous years, fluctuations were observed mainly in Heading 1b. For the Heading 2 ESI Funds, the forecasts remain stable between the different submissions. The forecasts for the EAFRD have the lowest accuracy (77%).

In Heading 1b, the Member States progressively reduced their expectations on interim payment applications to be submitted to the Commission in 2018, with a decrease of almost €10 billion between the July 2017 and July 2018 submissions (from €56.8 billion to €47.3 billion). The payment applications actually submitted in 2018 totalled €44.5 billion.

The following three tables present the implementation rate for the payment forecasts submitted by 31 July 2018 (31 August for the EAFRD). The implementation rate is the ratio between the actual payment applications submitted by a Member State in 2018 and its forecasts for the same year ⁽²⁶⁾.

⁽²⁵⁾ Regulation (EU) No 1303/2013, Art. 112 (3) for the CF and the Structural Funds.
Regulation (EU) No 508/2014, Art. 98 (1) for the EMFF.
Regulation (EU) No 908/2014, Art. 21 for the EAFRD.
Payment forecasts for the FEAD are submitted on a voluntary basis.

⁽²⁶⁾ The figures presented in the tables are the amounts as submitted by Member States, without any adjustment.

Table 9: Implementation rate of Member States' July forecasts for the H1b 2014-2020 programmes in 2018 (€ million)

2014-2020 period		Year 2018			
		(a) Payment forecasts	(b) Interim claims	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate
AT	Austria	110	93	- 16	85%
BE	Belgium	248	278	31	112%
BG	Bulgaria	925	802	- 122	87%
CY	Cyprus	171	168	- 3	98%
CZ	Czech Republic	2,577	2,815	238	109%
DE	Germany	2,559	2,225	- 333	87%
DK	Denmark	47	43	- 4	91%
EE	Estonia	454	460	7	101%
EL	Greece	2,682	1,403	- 1,278	52%
ES	Spain	5,710	3,786	- 1,924	66%
FI	Finland	217	194	- 24	89%
FR	France	1,889	1,871	- 19	99%
HR	Croatia	872	789	- 83	90%
HU	Hungary	2,970	3,619	648	122%
IE	Ireland	233	190	- 43	82%
IT	Italy	4,950	4,557	- 393	92%
LT	Lithuania	784	944	160	120%
LU	Luxembourg	12	10	- 2	81%
LV	Latvia	406	473	67	116%
MT	Malta	139	64	- 75	46%
NL	Netherlands	139	138	- 2	99%
PL	Poland	9,437	10,015	578	106%
PT	Portugal	2,766	2,636	- 130	95%
RO	Romania	2,340	2,321	- 19	99%
SE	Sweden	330	339	9	103%
SI	Slovenia	383	324	- 59	85%
SK	Slovakia	1,469	1,526	56	104%
UK	United Kingdom	1,468	1,517	48	103%
CB	Cross-border OPs	1,045	863	- 183	83%
Total		47,332	44,461	- 2,871	94%

In Heading 1b, the Member States' forecasts continued to be too optimistic as a whole, however their accuracy has improved significantly compared to the previous years. The overall implementation rate went up to 94% (from 80% in 2017), with the actual payment applications submitted in 2018 €2.9 billion lower than the July forecast ⁽²⁷⁾.

The situation varied widely across Member States, though with the common trend of overestimation: 10 Member States (Belgium, Czech Republic, Estonia, Hungary, Lithuania, Latvia, Poland, Sweden, Slovakia and the United Kingdom) submitted lower forecasts than the payment applications actually submitted in 2018, while the other Member States overestimated their needs.

⁽²⁷⁾ Annex 3 provides historical data on forecasts implementation rate over previous years.

In relative terms, the most reliable Member States were Estonia, France, the Netherlands and Romania (all with 1% deviation from the forecast), while the Member States with the highest gap between forecasts and payment applications actually submitted were Malta (deviation of 54%), Greece (deviation of 48%) and Spain (deviation of 34%).

In nominal terms, the countries with the highest overestimation were Spain, Greece, Italy and Germany with overestimates of €1.9 billion, €1.2 billion, €0.4 billion and €0.3 billion respectively. This is partly compensated by the underestimated forecasts for Hungary and Poland with underestimates of €0.6 billion and €0.5 billion. The countries with the lowest discrepancy between amounts forecast and amounts claimed were Luxembourg and the Netherlands (a difference of only €2 million each).

Table 10: Implementation rate of Member States' August forecasts for the EAFRD 2014-2020 programmes in 2018 (€ million)

2014-2020 period		Year 2018			
		(a) Payment forecasts	(b) Interim claims	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate
AT	Austria	556	513	- 43	92%
BE	Belgium	64	69	5	107%
BG	Bulgaria	339	206	- 133	61%
CY	Cyprus	23	15	- 9	63%
CZ	Czech Republic	361	324	- 38	90%
DE	Germany	1,427	1,118	- 309	78%
DK	Denmark	117	90	- 27	77%
EE	Estonia	125	128	3	102%
EL	Greece	785	580	- 205	74%
ES	Spain	1,293	900	- 393	70%
FI	Finland	342	352	10	103%
FR	France	2,374	1,709	- 666	72%
HR	Croatia	253	206	- 46	82%
HU	Hungary	606	386	- 220	64%
IE	Ireland	367	319	- 48	87%
IT	Italy	1,579	1,046	- 533	66%
LT	Lithuania	251	218	- 33	87%
LU	Luxembourg	19	14	- 4	78%
LV	Latvia	176	193	17	109%
MT	Malta	17	9	- 8	54%
NL	Netherlands	90	79	- 11	88%
PL	Poland	1,112	945	- 168	85%
PT	Portugal	570	503	- 67	88%
RO	Romania	1,343	1,151	- 192	86%
SE	Sweden	148	196	48	132%
SI	Slovenia	131	111	- 19	85%
SK	Slovakia	210	200	- 10	95%
UK	United Kingdom	1,022	581	- 441	57%
Total		15,702	12,160	- 3,542	77%

The trend of overestimated forecasts for the EAFRD also continued in 2018.

In relative terms, the most reliable forecasts were provided by Estonia, Finland and Slovakia (all with a deviation from the forecast of 5% or lower). The highest gaps between the payment applications submitted and the forecasts were observed for Malta (46% deviation) and the United Kingdom (43% deviation).

In nominal terms, France, Spain, Italy and the United Kingdom submitted in total €2 billion less in payment applications compared to their forecast, which represents 57% of the total overestimation (€3.5 billion). The countries with the lowest discrepancy between amounts forecast and those claimed were Estonia (€3 million), Luxembourg (€4 million) and Belgium (€5 million).

Only five Member States submitted payment applications for an amount exceeding their forecast: Estonia (by 2%), Finland (by 3%), Belgium (by 7%), Latvia (by 9%) and Sweden (by 32%).

Table 11: Implementation rate of Member States' July forecasts for the EMFF 2014-2020 programmes in 2018 (€ million)

2014-2020 period		Year 2018			
		(a) Payment forecasts	(b) Interim claims	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate
AT	Austria	1	1	0	99%
BE	Belgium	6	6	0	108%
BG	Bulgaria	19	5	- 14	29%
CY	Cyprus	4	5	0	111%
CZ	Czech Republic	4	4	0	105%
DE	Germany	35	28	- 7	79%
DK	Denmark	23	19	- 4	83%
EE	Estonia	12	13	1	112%
EL	Greece	55	37	- 18	68%
ES	Spain	141	120	- 22	85%
FI	Finland	12	13	1	111%
FR	France	53	80	27	152%
HR	Croatia	55	41	- 14	75%
HU	Hungary	10	6	- 4	56%
IE	Ireland	18	19	1	106%
IT	Italy	106	93	- 13	88%
LT	Lithuania	6	6	0	98%
LV	Latvia	22	21	- 1	97%
MT	Malta	3	4	1	132%
NL	Netherlands	23	24	0	101%
PL	Poland	97	90	- 8	92%
PT	Portugal	52	33	- 19	64%
RO	Romania	25	18	- 7	70%
SE	Sweden	30	25	- 5	84%
SI	Slovenia	2	2	0	77%
SK	Slovakia	3	1	- 2	26%
UK	United Kingdom	53	41	- 12	78%
Total		870	755	- 115	87%

As regards the EMFF, the difference between the payment claims and the forecasts in nominal terms is €115 million, which represents a deviation of 13% from the forecast. As for the other ESI Funds, there is a clear trend of overestimation of the forecasts for the majority of Member States.

In relative terms, the most reliable forecasts were provided by Austria, the Netherlands, Lithuania and Latvia (all with payment applications deviating 3% or less from the forecast). The highest gaps between the payment applications submitted and the forecasts were observed for Slovakia (74% deviation) and Bulgaria (71% deviation).

In nominal terms, France underestimated its forecast by €27 million while Spain, Portugal and Greece were at the opposite end of the scale, overestimating their forecasts by €22 million, €19 million and €18 million respectively.

The tables in Annex 7 show the evolution of the implementation rate of the forecast per Member State for the ESI Funds under Heading 1b and Heading 2.

Conclusion

For Heading 1b, the accuracy of the Member States' forecast improved from 80% in 2017 to 94% in 2018. For most of the countries there was a smooth evolution of the implementation rate towards improved accuracy.

For the EAFRD, the implementation rate increased slightly between 2017 and 2018 but remains relatively low in comparison to the other ESI Funds. There is no clear trend per Member State, as for half of them the forecast implementation rate increased in 2018 but for the other half it decreased compared to 2017.

For the EMFF, the overall forecast accuracy improved significantly in 2018 compared to 2017. Unlike for the EAFRD, there is a clear trend of increase of the implementation rate for all Member States except for Denmark.

Annex 4 shows the implementation rates of forecasts as sent in January and July 2018, by Member State, for all the ESI Funds.

4. Overall implementation for the 2014-2020 programming period

While the previous chapters focused on the year 2018, this chapter provides an overview of the implementation of the programmes from the beginning of the programming period up to 31 December 2018.

One of the factors explaining the low payment implementation for most of the Member States was the delay in the notification of the designation of national authorities. Except for the EAFRD, where the continuation of existing accredited paying agencies allowed interim

payments to take place as soon as the related programme was adopted ⁽²⁸⁾, for the other ESI Funds and the FEAD the designation of the national authorities is a precondition for the submission of interim payment applications. After the significant progress made during 2017 regarding the designation of national authorities, this process was almost completed in 2018 where authorities for only two OPs (0.4% of 564) remained to be notified as designated (compared to 176 and 31% at the end of 2016 and 27 and 4.8% at the end of 2017). As explained in Chapter 1, the two remaining programmes for which the designation of authorities has not yet been notified regard the FEAD (the UK not showing an interest in participating) and territorial cooperation (delayed because a large part of the Saint Martin island was destroyed by hurricane Irma).

Table 12: Adopted operational programmes and status of the designation of authorities as of 31 December 2018

Fund	Total number of programmes	Number of designated authorities
ERDF		
CF		
ESF	315 (*)	315
YEI		
FEAD	28	27
ETC	76	75
EAFRD	118	118
EMFF	27	27
Total	564	562

(*) Due to high ratio of multi-fund programmes, they are not assigned to an individual fund to avoid double counting.

The cumulative financial implementation at the end of 2018 (the fifth year of the programming period) reached 27.3% of the allocation (5.4% pre-financing and 21.9% interim payments) compared to 16.4% observed at the end of 2017. The YEI, the FEAD and the EAFRD were the funds with the fastest implementation and the EMFF the slowest due to the delayed adoption of the legislative framework.

As concerns the pre-financing, by the end of 2018, all Member States had received the entire initial pre-financing (on average, 3.4% of the total financial allocation) and the 2016, 2017 and 2018 tranches of annual pre-financing (on average, 2% of the total financial allocation, after taking into account the results of the annual examination and acceptance of accounts procedure).

Chart 6 presents the cumulative execution of Member State allocations ⁽²⁹⁾, broken down by payment type.

The Member States with the highest absorption rates were Finland, with an overall absorption rate above 50%, and Austria, Ireland and Luxembourg, with overall absorption rates above 40%. The fact that more than 90% of the payments made for these countries were interim payments, and that for 16 other Member States more than 80% of payments

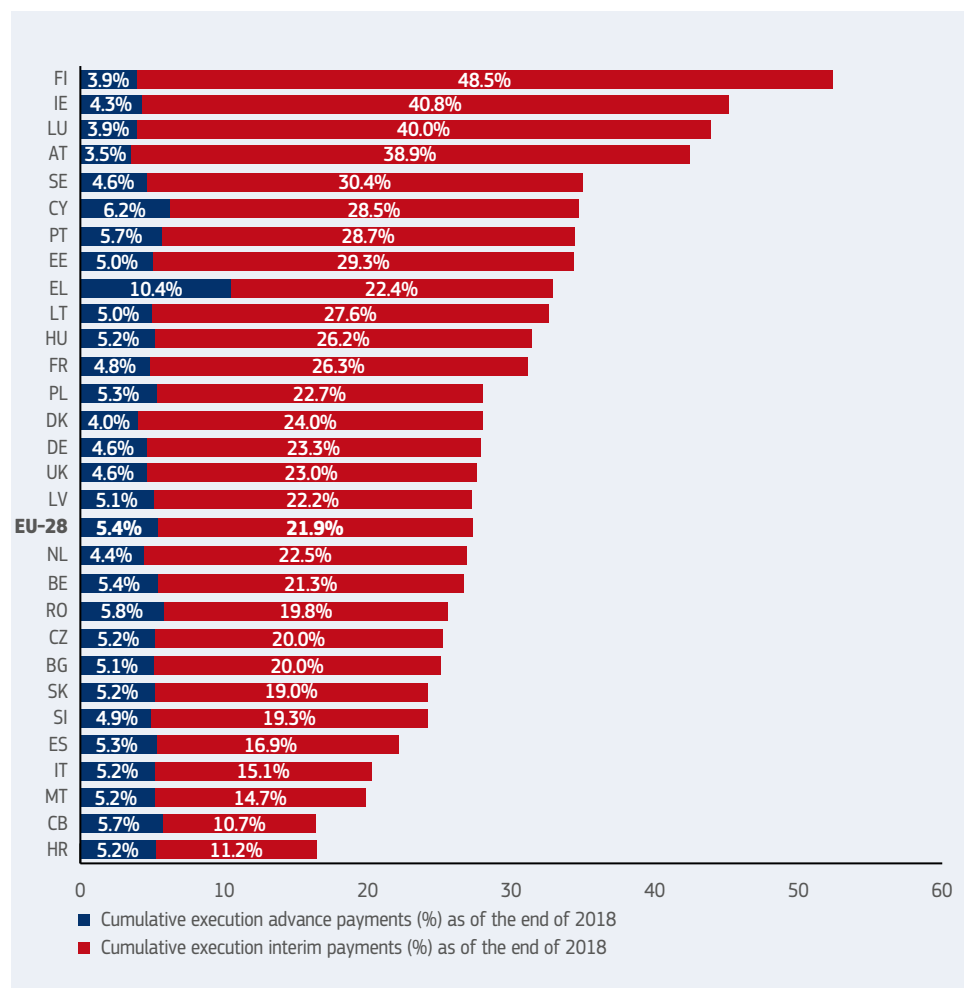
⁽²⁸⁾ Article 65(2) of the Regulation 1305/2013 (the rural development regulation) requires Member States to designate, for each rural development programme, the Managing Authority, the accredited paying agency and the certification body. However, this requirement is not linked to the submission of the first application for interim payment to the Commission.

⁽²⁹⁾ Allocation for operational programmes; TA is not included.

made were interim payments, are additional indications that implementation on the ground continues to progress rapidly ⁽³⁰⁾.

Eight Member States had an absorption rate between 30% and 40% and 14 Member States between 20% and 30%. Croatia, Malta and territorial cooperation had an absorption rate lower than 20%. For no Member State was the pre-financing higher than the interim payments.

Chart 6: Cumulative execution at the end of 2018 by Member State for the 2014-2020 period (compared to allocations)



The RAL has been increasing over the years, though the increase slowed down in 2018, reaching €195.5 billion at the end of 2018, up from €178.2 billion at the end of 2017.

⁽³⁰⁾ Unlike pre-financing, interim payments need to be justified by certified expenditure claimed by the Member State; the Commission can pay only after receipt of a valid payment application from the Member State.

Table 13: Outstanding commitments (RAL) 2014-2020 at the end of 2018 (*) (€ million)

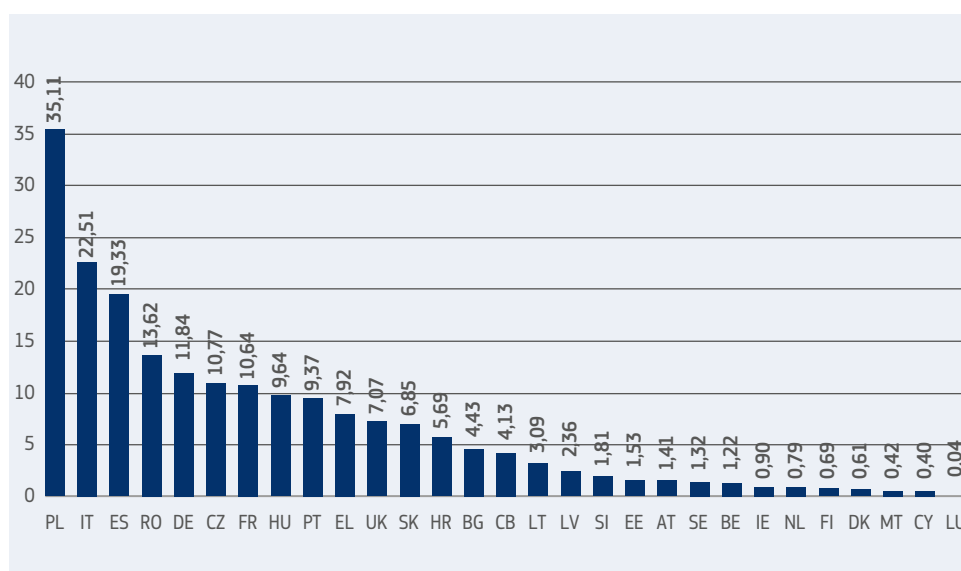
Outstanding commitments at the end of 2017	178 200
Decommitments in 2018 on outstanding commitments at the end of 2017	- 50
Payments in 2018 on outstanding commitments at the end of 2017	- 58 881
(1) Total outstanding commitments from before 2018	119 269
New commitments made in 2018 (**)	76 750
Payments on 2018 commitments	- 496
(2) Total outstanding commitments from 2018	76 254
(1) + (2) Total outstanding commitments at the end of 2018	195 523

(*) Only operational lines.

(**) Includes assigned revenue.

The three Member States with the highest RAL were Poland, Italy and Spain (€35.2 billion, €22.5 billion, and €19.3 billion respectively), which is logical since these are also the three countries with the largest financial allocations.

In relative terms, the Member States with the highest RAL were Croatia, Italy and Malta with 53%, 50% and 50% of RAL compared to the total financial allocations. The Member States with the lowest ratios were Finland, Ireland and Austria, where RAL accounted respectively for 18%, 27% and 29% of the total financial allocations. In these cases the results are also in line with the observed pace of financial implementation.

Chart 7: RAL by Member State for the 2014-2020 period at the end of 2018 (€ billion)

Another important element is the evolution of the year-end backlog, referring to the payment applications still pending at the end of the year.

A 'normal' backlog is composed of interim payment applications submitted too late to be paid during the same year. As a general rule these payment applications are paid at the beginning of the following year. Moreover, the normal backlog also includes the payment applications for which payments had been interrupted and/or suspended at the end of the year.

Payment applications which are pending due to lack of payment appropriations constitute an 'abnormal' backlog. In 2018 there was no abnormal backlog.

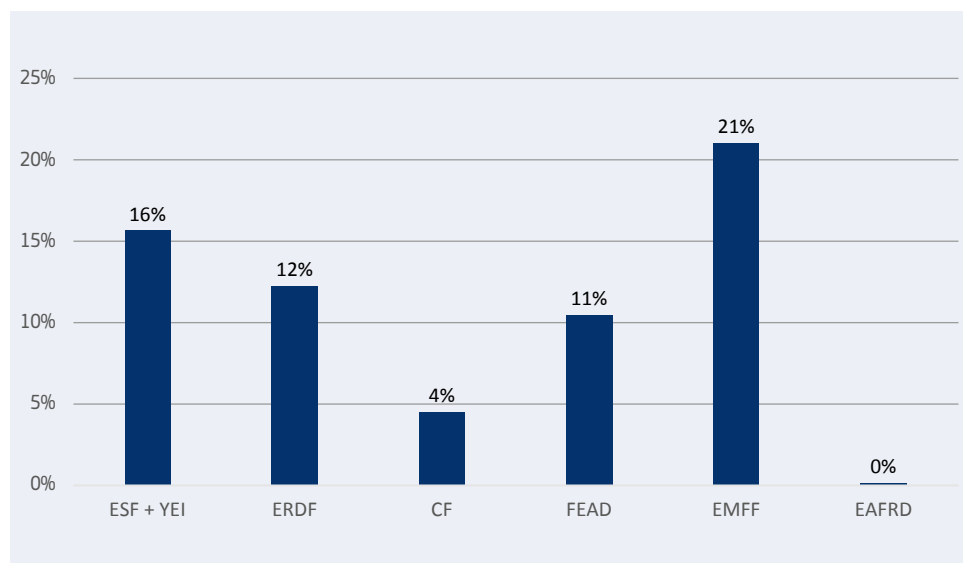
The table below shows the evolution of the year-end backlog for the 2014-2020 programmes starting with 2015 ⁽³¹⁾. At the end of 2018 the total backlog amounted to €5.5 billion, consisting of €1.7 billion in payment applications for which payments were interrupted or suspended, and €3.8 billion in payment applications which arrived after 26 December 2018, therefore too late to be paid in 2018.

Table 14: Evolution of unpaid payment applications at year-end for 2014-2020 programmes (€ billion)

Fund	2015	2016	2017	2018
ESF + YEI	0.1	0.3	1.1	2.0
ERDF	0.4	0.4	1.0	2.9
CF	0.0	0.2	0.2	0.3
FEAD	0.0	0.0	0.1	0.0
Total H1b	0.5	1.0	2.3	5.3
EMFF	0.0	0.0	0.0	0.2
EAFRD	0.0	0.0	0.0	0.0
Total H2	0.0	0.0	0.0	0.2
Total	0.5	1.0	2.3	5.5

The increase of the normal backlog over 2015-2018 reflects the higher concentration of payment requests submitted during the last days of the year.

Chart 8: Unpaid payment applications at year-end as percentage of total claims for 2014-2020 programmes



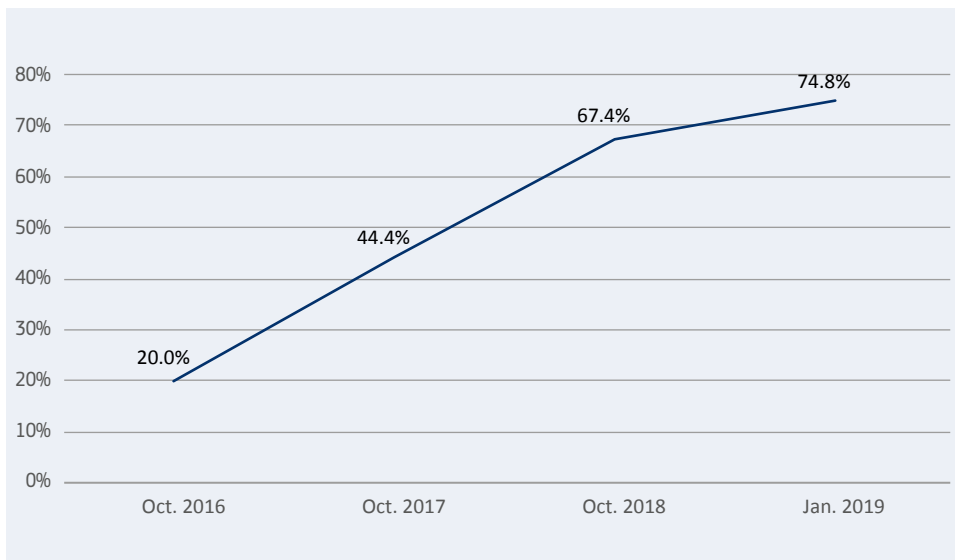
⁽³¹⁾ Due to the lack of interim payment claims, there was no backlog in 2014.

While the improved level of financial implementation observed in 2018 confirms the positive effect of actions to remove the identified bottlenecks, an additional element which points to the programmes reaching cruising speed is the level of project selection reported ⁽³²⁾ by the Member States at the end of October 2018 and further confirmed by the level of project selection reported by the Member States at the end of January 2019.

The chart below shows the rate of project selection for all Member States for the ERDF, CF, ESF and YEI combined, which reached 67% in 2018 and almost 75% at the end of January 2019.

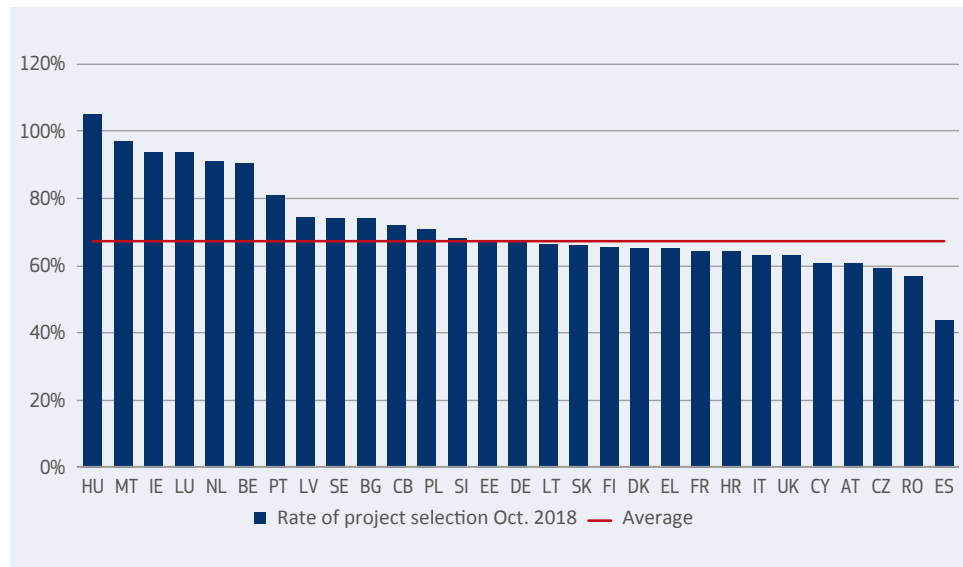
The total number of projects selected for funding was 956,000 in October 2018. The total value of selected projects increased in October 2018 by 55% compared to October 2017. In January 2019 the number of projects further increased to 1,050,000 and the value of selected projects increased by an additional 11% compared to October 2018.

Chart 9: Evolution of EU-28 rate of project selection from October 2016 to January 2019



The following chart shows the rate of project selection by Member State for the ERDF, CF, ESF and YEI combined compared to the EU average in 2018.

⁽³²⁾ Article 112 of Regulation (EU) No 1303/2013.

Chart 10: Project selection in 2018 + EU average

This report focuses on budgetary implementation. For more details on the implementation on the ground, please refer to COM(2018) 816 (2018 summary report of the programme annual implementation reports covering implementation in 2014-2017) and to the ESI Funds open data platform (<https://cohesiondata.ec.europa.eu/>) which presents details on the financial volume of project selection and the forecasts and achievements for common indicators.

5. Decommitments

2017 was the first year in which the N+3 automatic decommitment rule applied, in accordance with Article 136 of Regulation (EU) No 1303/2013. On the basis of the examination of the payment applications received and following the contradictory procedure⁽³³⁾ with the concerned Member States in the course of 2018, the actual level of decommitments was established at €49.5 million. The decommitments thus made in 2018 per fund and per Member State are presented in the following two tables.

Table 15: N+3 decommitments made per fund for the 2014-2020 programming period as of 31 December 2018 (€ million)

Fund	2018
ESF	11.6
YEI	7.5
ERDF	30.4
Total:	49.5

⁽³³⁾ Article 88 of Regulation (EU) No 1303/2013.

Table 16: N+3 decommitments made per Member State for the 2014-2020 programming period as of 31 December 2018 (€ million)

Member State		N + 3 decommitments 2018
FR	France	0.1
SK	Slovakia	27.0
UK	United Kingdom	22.4
Total		49.5

No decommitments were made for the CF, FEAD, EAFRD and the EMFF in 2018.

Following the examination of the payment applications received in 2018, the maximum estimated amounts at risk of decommitment are the following.

For Heading 1b, the maximum amount at risk is around €253 million ⁽³⁴⁾, of which €187 million is related to the ERDF, €11 million to the CF and €55 million to the ESF/YEI. Only a limited number of OPs are concerned, 17 programmes in total, of which two Slovak programmes for around €120 million, four UK programmes for around €50 million and three Italian programmes for €60 million.

For the EMFF, the estimated amount at risk is around €63 million, with five Member States concerned (Spain for €50 million, Bulgaria for €9 million, Slovenia and Slovakia for around €2 million each, and Hungary for €0.7 million).

These preliminary figures (for both Heading 1b and the EMFF) are subject to change during the contradictory procedure with the concerned Member States in 2019.

For the EAFRD, there are no programmes at risk of decommitment at the end of 2018.

⁽³⁴⁾ This amount could be reduced following requests from Member States under Article 87 CPR to invoke exceptions

SECTION 3:

THE 2007-2013 PROGRAMMING PERIOD

1. Budget implementation in 2018

Table 17: Out-turn of payment appropriations for the 2007-2013 programming period in 2018 by fund (€ million)

Fund	Voted budget	Transfers, amending budgets, additional appropriations	Total payment appropriations	Out-turn	%
ERDF	3,824	1,243	5,067	5,051	99.7
ESF	900	- 35	865	820	94.8
CF	750	77	827	827	100.0
Total 2007-2013	5,474	1,286	6,760	6,699	99.1

The Commission made significant progress with the closure procedure, at a faster pace than in previous programming periods. Out of a total of 440 programmes, only 79 (or 18%) of all programmes are still open. The total RAL decreased from €11.7 billion at the end of 2017 to €4.7 billion at the end of 2018, which represents a reduction of €7 billion or 60%. The Member States with the highest RAL in nominal terms are Italy (€1.8 billion), Romania (€0.6 billion) and Hungary (€0.5 billion). Twelve Member States have closed or pre-closed ⁽³⁵⁾ all their programmes: Cyprus, Denmark, Spain, Finland, Ireland, Lithuania, Luxembourg, Latvia, the Netherlands, Portugal, Sweden and Slovenia.

⁽³⁵⁾ Pre-closed programmes are programmes for which the pre-closure letter is signed.

Table 18: Open programmes and outstanding commitments (RAL) per Member State for H1b 2007-2013 programmes at the end of 2018

Member State	Total number of programmes per MS	Fully closed programmes	Pre-closed programmes	Open programmes	RAL end 2018 (in € billion)
AT	11	5	5	1	0.02
BE	10	8	0	2	0.04
BG	7	3	3	1	0.03
CY	2	2	0	0	0.00
CZ	17	1	14	2	0.29
DE	36	24	9	3	0.36
DK	2	2	0	0	0.00
EE	3	0	0	3	0.17
EL	14	3	10	1	0.00
ES	45	32	13	0	0.09
FI	7	3	4	0	0.00
FR	36	26	3	7	0.32
HR	4	0	1	3	0.04
HU	15	9	2	4	0.47
IE	3	3	0	0	0.00
IT	52	14	13	25	1.77
LT	4	1	3	0	0.00
LU	2	2	0	0	0.00
LV	3	1	2	0	0.00
MT	2	1	0	1	0.04
NL	5	4	1	0	0.01
PL	21	20	0	1	0.09
PT	14	13	1	0	0.00
RO	7	0	0	7	0.58
SE	9	9	0	0	0.00
SI	3	2	1	0	0.00
SK	11	0	6	5	0.27
UK	22	10	1	11	0.14
CB	73	56	15	2	0.01
Total	440	254	107	79	4.74

The payments executed in 2018 amounted to €6.7 billion, i.e. 99% of the available appropriations. As a result, the financial implementation was higher than initially envisaged during the preparation of the budget. The voted budget (€5.5 billion) had to be reinforced by €1.2 billion in December in order to accommodate the increased payment needs for the ERDF 2007-2013 programmes.

Table 19: Available payment appropriations and their implementation in 2018 for the 2007-2013 programming period (€ million)

Budget item	Title	Initial budget	Amending budgets	Other additional appropriations (*)	Transfers	Total available	Total execution
04 02 17	ESF — Convergence	690	0	37	- 89	638	601
04 02 18	ESF — PEACE	p.m.	0	0	0	0	p.m.
04 02 19	ESF — Regional competitiveness and employment	210	0	8	10	227	220
04 02 20	ESF — Operational TA	0	0	0	0	0	0
	Total ESF	900	0	45	- 80	865	820
13 03 16	ERDF — Convergence	2,752	0	0	1,339	4,091	4,091
13 03 17	ERDF — PEACE	9	0	0	0	9	9
13 03 18	ERDF — Regional competitiveness and employment	895	0	4	- 37	861	858
13 03 19	ERDF — ETC	168	0	12	- 75	105	93
13 03 20	ERDF — Operational TA	0	0	0	0	0	0
13 03 31	ERDF — Operational TA Baltic Sea strategy	0	0	0	0	1	1
	Total ERDF	3,824	0	16	1,227	5,067	5,051
13 04 02	CF 2007-2013	750	0	0	77	827	827
	Total CF	750	0	0	77	827	827
	Total	5,474	0	61	1,225	6,760	6,699

(*) Assigned revenue generated in 2018 (C4)

2. Overall implementation for the 2007-2013 programming period

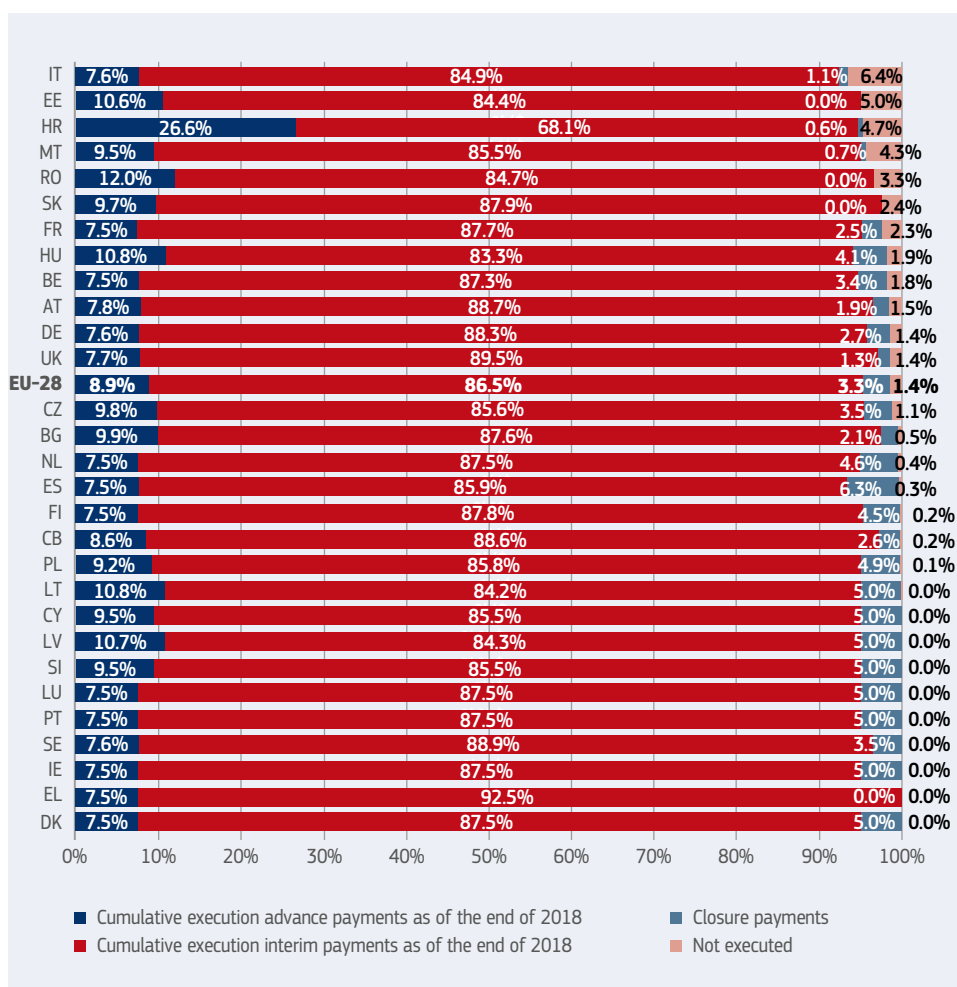
This chapter gives an overview of the implementation of the 2007-2013 cohesion policy programmes from the beginning of the programming period up to 31 December 2018.

Chart 11 presents the cumulative execution of Member States' allocations (after decommitments), broken down by payment type ⁽³⁶⁾, reflecting the fact that the cohesion policy programmes reached their closure. By the end of 2018, €338.4 billion had been paid in total, including €30 billion in pre-financing (8.8% of the EU-28 financial allocation). The average cumulative absorption rate of the financial allocation at EU-28 level was 98.6%.

Nine Member States absorbed all allocated funds. The Member State with the lowest absorption rate was Italy, with an absorption rate of 93.6%.

⁽³⁶⁾ As concerns Croatia, the chart refers to execution of the H1b envelope assigned upon accession, including the settlement of pre-accession assistance. As Croatia's accession took place towards the end of the 2007-2013 programming period, special arrangements were set out for the implementation of EU assistance: the expenditure incurred by Croatian operational programmes was eligible for a contribution from the Structural and Cohesion Funds until 31 December 2016 and the deadline for the submission of closure documents was 31 March 2018.

Chart 11: Cumulative execution at the end of 2018 by Member State for the 2007-2013 period (compared to allocations after decommitments)



In 2018, the RAL decreased by 60% (€7 billion), reaching only €4.7 billion at the end of the year, which represents 1.4% of the envelope. This is in line with the downward trend which started in 2014 and consistent with the progress of the closure process. The reasons for the significant decrease were twofold: additional payments made and significant decommitments made in the closure exercise.

Table 20: Outstanding commitments (RAL) 2007-2013 at the end of 2018 (*) (€ million)

Outstanding commitments at the end of 2017	11,718
Decommitments in 2018 on outstanding commitments at the end of 2017 (**)	- 280
Payments in 2018 on outstanding commitments at the end of 2017	- 6,699
(1) Total outstanding commitments from before 2018	4,740
New commitments made in 2018	0
Payments on 2018 commitments	0
(2) Total outstanding commitments from 2018	0
(1) + (2) Total outstanding commitments at the end of 2018	4,740

(*) Only operational lines (incl. CF TA).

(**) Including transfer of Croatian pre-accession outstanding commitments to cohesion policy lines.

The four Member States with the highest RAL were Italy, Romania, Hungary and Germany (€1.8 billion, €0.6 billion, €0.5 billion and €0.4 billion respectively).

Chart 12: RAL by Member State for the 2007-2013 period at the end of 2018 (€ million)

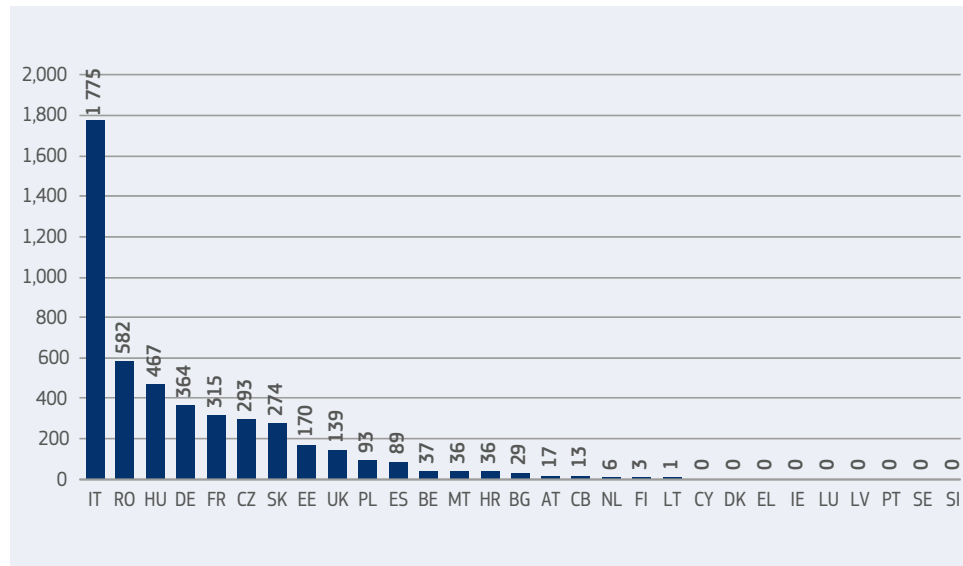
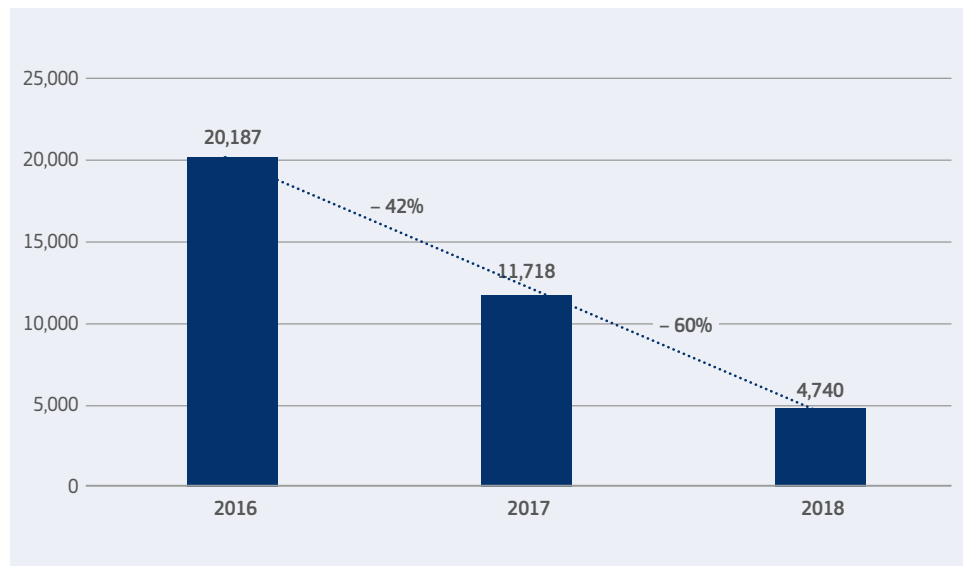


Chart 13 shows that the RAL decreased in 2017 with 42% compared to 2016 and that it further decreased in 2018 with 60% compared to 2017.

Chart 13: RAL for the 2007-2013 period



3. N+2/N+3 and closure decommitments

For the programming period 2007-2013, N+2/N+3 decommitments are regulated by Article 93 of Council Regulation (EC) No 1083/2006 and its amendments ⁽³⁷⁾.

The total decommitment resulting from the N+2/N+3 rules was €1.6 billion or 0.5% of the total commitments for the 2007-2013 period.

As concerns the breakdown by fund, in absolute terms the ERDF was the principal fund concerned by N+2/N+3 decommitments with €809 million, i.e. approximately 0.4% of the total commitments for the 2007-2013 period. The ESF was the fund most affected by decommitments in relative terms with total cumulative decommitments of €626.8 million, i.e. approximately 0.8% of the total commitments for the 2007-2013 period. The CF lost €209.7 million, approximately 0.3% of the total commitments for the 2007-2013 period.

Table 21: N+2/N+3 decommitments for the 2007-2013 programming period as of 31 December 2018 (€ million)

Decommitment year	N+2/N+3 decommitments						Total	As % of initial allocation
	2011	2012	2013	2014	2015	2016		
ESF	7.5	2.5	5.9	203.6	129.2	278.1	626.8	0.8
ERDF	2.2	18.7	183.5	223.5	369.0	12.0	809.0	0.4
CF	0.0	0.0	30.2	174.2	0.0	5.2	209.7	0.3
Total	9.6	21.2	219.6	601.4	498.2	295.3	1 645.4	0.5

A total of €280 million in decommitments were made in 2018 for the 2007-2013 ESI Funds programmes as a result of the analysis of the closure packages submitted by 31 March 2017 ⁽³⁸⁾.

The ERDF lost €80 million in 2018 resulting in total decommitments at closure of €1.8 billion, approximately 0.9% of the total commitments for the 2007-2013 period. For the ESF €200 million was decommitted in 2018 resulting in total decommitments at closure of €460 million, representing approximately 0.6% of the total commitments for the 2007-2013 period. The CF had no further decommitments in 2018 with total decommitments at closure staying €790 million, approximately 1.1% of the total commitments for the 2007-2013 period.

The Member States most affected by decommitments at closure were Romania (€1.2 billion), Slovakia (€0.3 billion), Germany (€0.3 billion), the Czech Republic (€0.2 billion) and the United Kingdom (€0.2 billion).

⁽³⁷⁾ For further details on the legislation governing the 'N+2/N+3' decommitments, please refer to European Commission, *Analysis of the budgetary implementation of the European Structural and Investment Funds in 2015*, Section 3.4.1.

⁽³⁸⁾ Except Croatia, which had until 31 March 2018.

Table 22: Closure decommitments for the 2007-2013 programming period as of 31 December 2018 (€ million)

Decommitment year	Decommitments at closure			As % of initial allocation
	2017	2018	Total	
ESF	260.2	1998	4600	0.6
ERDF	1,711.8	798	1,791.5	0.9
CF	790.1	0.0	790.1	1.1
Total	2,762.1	279.6	3,041.6	0.9

Looking at the entire programming period, the total amount decommitted up to the end of 2018 was €4.7 billion or 1.4% of the total commitments for the 2007-2013 period. Fifteen Member States are concerned by N+2/N+3 and closure decommitments, plus some territorial cooperation programmes. The size of decommitments ranges from €0.4 million for Poland to €1.6 billion for Romania.

Table 23: N+2/N+3 and closure decommitments by Member State for the 2007-2013 programming period as of 31 December 2018 (€ million)

Member State		Decommitments		
		N + 2/N + 3	Closure	Total
AT	Austria	34.3	19.3	53.6
BE	Belgium	4.6	2.2	6.9
BG	Bulgaria	78.6	165.7	244.3
CZ	Czech Republic	720.8	230.3	951.1
DE	Germany	30.6	306.3	336.9
ES	Spain	156.8	69.8	226.6
FI	Finland	-	4.9	4.9
FR	France	3.7	27.5	31.2
HR	Croatia	19.2	76.6	95.9
HU	Hungary	28.2	6.8	35.0
IT	Italy	55.3	183.5	238.8
PL	Poland	-	0.4	0.4
RO	Romania	431.5	1,212.9	1,644.4
SE	Sweden	-	25.4	25.4
SK	Slovakia	15.6	302.9	318.5
UK	United Kingdom	13.2	224.7	238.0
CB		53.0	182.5	235.5
Grand total		1,645.4	3,041.6	4,687.1

ANNEXES

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Annex 1 Economic, social and territorial cohesion — final 2014-2020 allocations by Member State (current prices) (*)

Member State	Total number of OPs (**)	Number of OPs with designated authorities	2014	2015	2016	2017	2018	2019	2020	Total
AT	3	3	137,153,360	164,964,501	166,049,899	190,581,934	194,395,371	198,285,015	202,252,229	1,253,682,309
BE	8	8	302,765,077	329,355,316	314,403,783	353,573,152	357,920,463	365,721,776	368,168,024	2,591,907,591
BG	9	9	648,547,579	1,410,339,055	1,132,482,052	1,163,112,564	1,203,963,447	1,248,734,402	1,290,785,217	8,097,964,316
CY	3	3	201,996,443	195,713,324	84,851,548	88,557,170	87,380,560	86,674,606	85,478,903	830,452,554
CZ	9	9	113,478,014	604,454,289	3,303,092,492	3,285,857,954	3,351,603,582	3,418,657,404	3,487,061,194	23,008,204,929
DE	33	33	2,490,550,747	2,612,569,659	2,667,601,360	2,800,564,392	2,856,608,769	2,913,772,969	2,972,076,264	19,313,744,160
DK	3	3	54,360,116	63,107,263	69,708,216	91,358,125	93,185,883	95,050,178	96,951,682	563,721,463
EE	2	2	459,542,063	489,038,952	530,534,319	535,099,262	556,997,229	579,802,332	602,983,101	3,753,997,258
EL	19	19	2,204,884,622	2,277,285,268	2,272,525,045	2,595,708,825	2,614,130,896	2,688,082,724	2,724,318,774	17,376,936,154
ES	46	46	2,206,243,121	6,298,543,725	3,923,637,422	4,752,450,031	4,785,842,703	4,885,896,501	4,893,044,508	31,745,658,011
FI	4	4	183,515,548	193,747,465	202,394,039	224,123,436	225,572,732	230,086,501	234,690,246	1,494,129,967
FR	41	41	2,193,368,875	2,314,840,984	2,207,813,734	2,411,725,037	2,437,860,877	2,485,175,537	2,503,132,548	16,553,917,592
HR	3	3	1,040,563,037	1,214,305,769	1,281,425,489	1,314,213,526	1,360,095,884	1,415,382,158	1,465,192,968	9,091,178,831
HU	8	8	2,860,994,647	3,202,811,717	3,266,117,190	3,296,560,292	3,380,989,762	3,478,918,848	3,588,599,403	23,074,791,859
IE	4	4	174,503,829	178,986,406	153,818,533	171,693,360	175,128,984	178,633,264	182,207,408	1,214,971,784
IT	52	52	2,091,719,220	7,245,794,274	4,566,321,419	5,299,496,092	5,353,688,526	5,456,991,272	5,499,341,895	35,513,352,698
LT	2	2	899,832,095	952,565,622	1,018,058,815	1,041,570,888	1,078,179,897	1,117,747,954	1,157,745,504	7,265,700,775
LU	3	3	585,1433	8,430,695	8,174,897	10,001,674	10,201,787	10,405,898	10,614,083	63,680,467
LV	2	2	589,511,831	626,166,498	667,032,363	685,628,244	712,473,131	741,432,887	771,222,786	4,793,467,740
MT	4	4	99,254,862	103,988,462	109,661,575	110,405,032	112,563,456	114,815,408	117,112,722	767,801,517
NL	6	6	148,669,130	175,633,377	182,847,597	220,065,839	224,468,992	228,960,150	233,540,898	1,414,185,983
PL	23	23	9912,152,288	10,569,887,724	11,460,700,504	11,765,320,670	12,294,450,471	12,831,434,173	13,361,703,875	82,195,649,705
PT	13	13	3,012,617,081	3,069,327,955	3,111,037,190	3,171,857,539	3,226,945,748	3,288,510,505	3,344,468,982	22,224,765,000
RO	8	8	974,796,605	5,061,059,965	3,436,777,060	3,579,632,220	3,734,395,105	3,890,404,597	4,038,881,246	24,715,946,798
SE	12	12	2,692,313,321	2,855,467,732	2,777,116,364	3,063,347,904	3,120,222,641	3,182,266,109	3,246,534,051	2,093,165,122

SI	2	2	426,364,889	443,936,290	463,595,863	479,713,891	489,312,109	499,101,330	509,087,627	3,311,111,999
SK	8	8	1,812,585,830	1,926,157,933	2,057,837,993	2,099,861,635	2,193,458,523	2,295,991,564	2,349,203,061	14,735,096,539
UK	13	12	553,314,742	2,685,236,661	1,597,027,920	1,714,413,981	1,748,721,690	1,783,714,924	1,819,405,564	11,901,835,482
Interregional	4	4	5,737,769	57,031,424	53,202,024	96,667,763	98,601,118	100,573,140	102,584,604	514,397,842
Urban innovative actions	N/A	N/A	50,028,377	51,028,945	52,049,523	53,090,514	54,152,324	55,235,371	56,340,079	371,925,133
TA: Commission	N/A	N/A	1,23,450,275	1,22,921,535	1,30,602,622	1,56,777,693	1,72,543,854	1,85,865,503	1,93,830,529	1,085,992,011
TA: MS to Commission	N/A	N/A	15,500,000	200,000	30,000,000	0	21,500,000	0	0	67,200,000
Total H1b	347	346	36,263,084,826	60,378,977,785	50,798,498,850	54,065,830,639	55,519,356,514	57,188,325,000	58,586,459,975	372,800,533,589

(*) 2014-2018 amounts are actual commitments made. 2019 amounts are those included in the final EU budget, while 2020 amounts correspond to maximum financial allocations provided for.

(**) Except for interregional programmes, ETC OPs are not included as they cannot be assigned to one single Member State.

In total there are 76 OPs, out of which 75 had their authorities designated by 31 Dec 2018.

Annex 2 Sustainable growth: natural resources (except EAGF) — final 2014–2020 allocation by Member State (current prices) (*)

Member State	Total number of OPs	Number of OPs with designated authorities	2014	2015	2016	2017	2018	2019	2020	Total
AT	2	2	558,761,196	560,296,802	561,859,192	563,459,286	565,099,390	566,734,919	568,306,212	3,944,516,997
BE	3	3	40,855,562	108,760,616	115,669,998	103,118,067	103,147,481	109,035,574	108,956,512	689,543,810
BG	2	2	0	527,104,128	517,357,310	352,947,208	352,794,994	352,459,969	352,139,979	2,454,783,588
CY	2	2	0	39,298,540	33,908,829	24,548,681	24,677,829	24,714,107	24,811,600	171,959,586
CZ	2	2	0	478,726,192	507,488,426	348,937,633	347,565,092	327,804,658	326,260,030	2,336,782,011
DE	15	15	664,601,903	1,558,825,041	1,716,337,354	1,435,335,152	1,452,916,180	1,430,122,674	1,427,378,022	9,665,516,326
DK	2	2	90,287,658	147,652,301	165,586,252	174,529,668	183,476,932	182,926,865	182,699,434	1,127,159,110
EE	2	2	103,626,144	131,507,858	125,337,291	137,239,298	140,261,262	142,086,433	144,253,690	924,311,976
EL	2	2	0	1,014,319,927	1,062,200,717	758,817,889	758,354,225	757,064,827	756,312,122	5,107,069,707
ES	19	19	0	2,100,650,631	1,943,134,913	1,350,922,012	1,353,636,650	1,353,822,755	1,356,842,749	9,459,009,710
FI	3	3	345,637,953	347,261,069	348,878,002	350,599,710	352,430,572	354,109,525	355,884,675	2,454,801,506
FR	30	30	4,353,019	2,498,357,044	2,445,958,120	1,749,482,782	1,753,957,251	2,062,612,627	2,067,175,968	12,581,876,811
HR	2	2	0	518,128,212	483,819,027	318,308,920	319,145,821	319,397,474	320,066,184	2,278,865,638
HU	2	2	0	753,637,550	742,576,981	494,186,454	493,722,622	493,136,579	492,500,600	3,469,760,786
IE	2	2	0	510,355,995	490,402,003	334,020,112	334,393,335	334,413,024	334,607,163	2,338,191,632
IT	24	24	0	2,371,706,073	2,306,864,799	1,569,865,164	1,573,848,258	1,577,373,683	1,581,985,349	10,981,643,326
LT	2	2	230,392,975	247,912,694	239,318,107	239,481,933	239,712,762	256,517,154	273,262,837	1,726,598,462
LU	1	1	0	21,385,468	21,432,133	14,366,484	14,415,051	14,464,074	14,511,390	100,574,600
LV	2	2	157,494,382	170,380,286	172,655,368	175,046,099	177,606,549	179,883,896	182,370,944	1,215,457,524
MT	2	2	3,101,540	24,046,269	24,048,566	17,136,180	17,189,231	17,195,250	17,237,284	119,954,320
NL	2	2	101,033,866	101,097,068	132,718,976	132,810,162	133,014,958	162,998,133	163,135,441	926,808,604
PL	2	2	1,569,517,638	1,322,149,215	1,267,847,591	1,267,649,940	1,267,973,540	1,267,017,554	1,266,620,812	9,228,776,270
PT	4	4	577,031,070	686,178,217	633,897,176	635,680,454	637,895,834	639,202,672	641,060,415	4,450,945,838
RO	2	2	0	1,769,726,599	1,775,207,562	1,210,520,711	1,209,259,852	1,166,627,836	1,165,075,213	8,296,417,773
SE	2	2	0	420,093,982	394,985,861	266,491,612	267,055,611	267,334,177	267,760,011	1,883,721,254

SI	2	2	118,678,072	125,851,486	122,817,696	123,215,972	123,647,164	124,023,494	124,425,033	862,658,917
SK	2	2	271,154,575	217,456,918	217,814,374	217,603,806	217,405,898	217,159,377	216,881,896	1,575,476,844
UK	5	5	475,531,544	915,523,172	884,920,723	789,183,406	789,818,398	791,103,186	792,476,499	5,438,556,928
TA: Commission	N/A	N/A	21,294,086	24,274,915	32,517,008	36,039,088	40,322,164	78,302,400	46,822,973	279,572,634
Total H2 (except EAGF)	142	142	5,333,353,183	19,712,664,268	19,487,540,355	15,191,543,883	15,224,744,906	15,569,624,856	15,571,821,037	106,091,292,488

(*) 2014-2017 amounts are actual commitments made. 2018 amounts are those included in the final EU budget, while 2019-2020 amounts correspond to maximum financial allocations provided for.

Annex 3 Historical analysis of implementation rate of Member States' payment forecasts

The tables below give an overview of the aggregate results of the forecasting exercise in the last 3 years.

The forecast implementation rate is determined by the comparison between the actual payment applications submitted by the Member States during a given year, and the payment forecasts for the same year. Please note the following.

- ▶ No adjustment has been applied, either to interim payment applications or to payment forecasts. The tables present the amounts as submitted by Member States.
- ▶ The payment forecasts in the tables are those submitted by the last deadline of the year (in 2014-2020 programming period, this is 31 July for all the ESI Funds, except for the EAFRD for which it is the 31 August). For Heading 1b funds only, the tables also provide figures for the payment forecasts submitted by the first deadline (31 January), in view of the significant variance historically experienced between the two submissions.

Table 24: Implementation rate of Member States' forecasts for the 2014-2020 CF, ERDF, ESF, YEI and FEAD — January submission (€ billion)

Year	(a) Forecasts as sent by Member States	(b) Claims sent by Member States	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate of forecasts
2016	21.1	96	- 115	46 %
2017	37.0	24.9	- 12.1	67 %
2018	48.1	44.5	- 3.7	92 %

Table 25: Implementation rate of Member States' forecasts for the 2014-2020 CF, ERDF, ESF, YEI and FEAD — July submission (€ billion)

Year	(a) Forecasts as sent by Member States	(b) Claims sent by Member States	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate of forecasts
2016	18.4	96	- 8.8	52 %
2017	31.1	24.9	- 6.2	80 %
2018	47.3	44.5	- 2.9	94 %

Table 26: Implementation rate of Member States' forecasts for the 2014-2020 EAFRD
— August submission (€ billion)

Year	(a) Forecasts as sent by Member States	(b) Claims sent by Member States	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate of forecasts
2016	124	8.9	- 3.5	72 %
2017	160	11.6	- 4.4	73 %
2018	15.7	12.2	- 3.5	77 %

Table 27: Implementation rate of Member States' forecasts for the 2014-2020 EMFF
— July submission (€ billion)

Year	(a) Forecasts as sent by Member States	(b) Claims sent by Member States	(c)=(b)-(a) Difference	(d)=(b)/(a) Implementation rate of forecasts
2016	0.2	0.0	- 0.2	6 %
2017	0.5	0.2	- 0.5	45 %
2018	0.9	0.8	- 0.1	86 %

Annex 4 Implementation rate of Member States' payment forecasts for ESI Funds in 2018

Chart 14: Implementation rate of forecasts for H1b by Member State — July 2018 submission

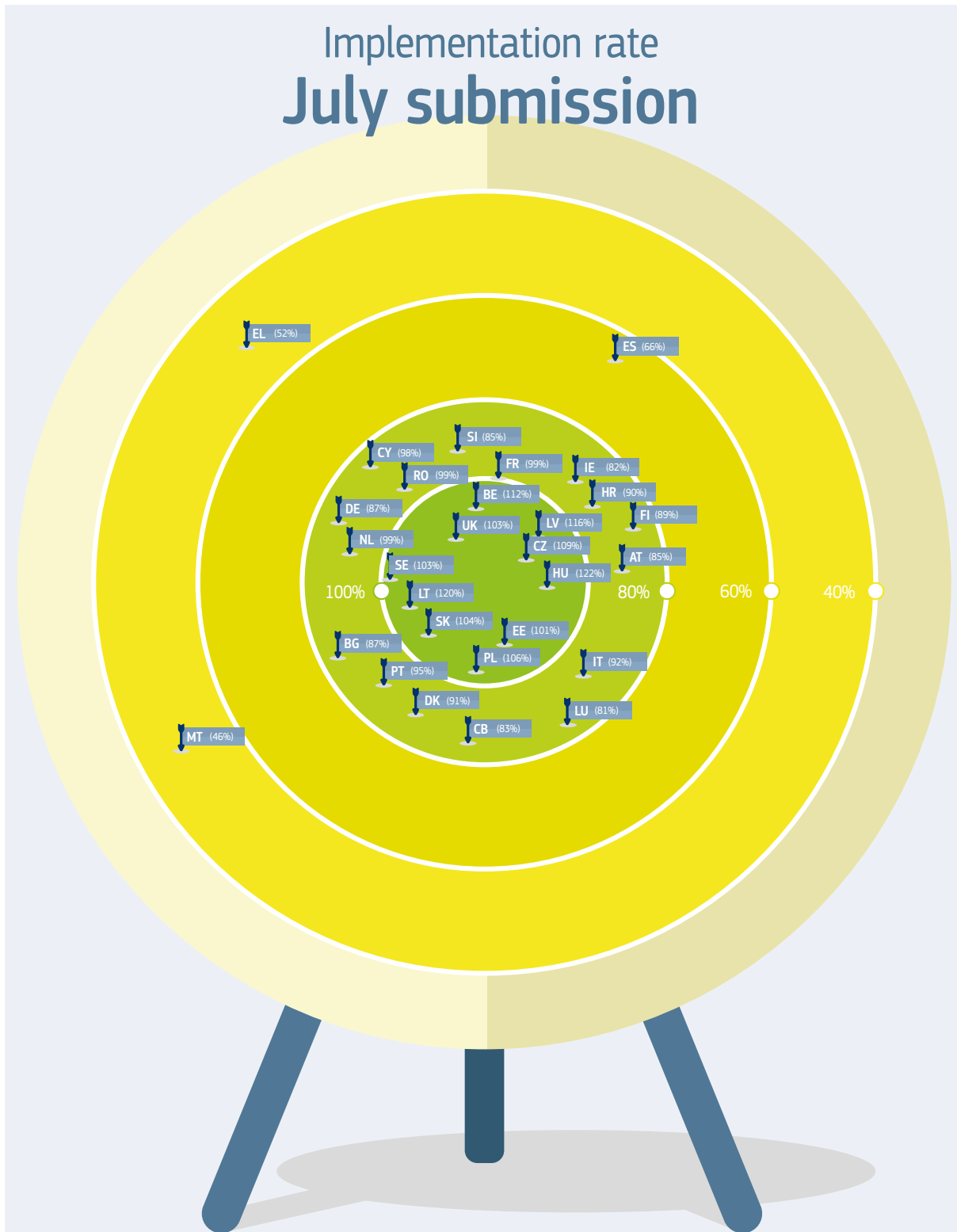


Chart 15: Implementation rate of forecasts for EAFRD by Member State — August 2018 submission

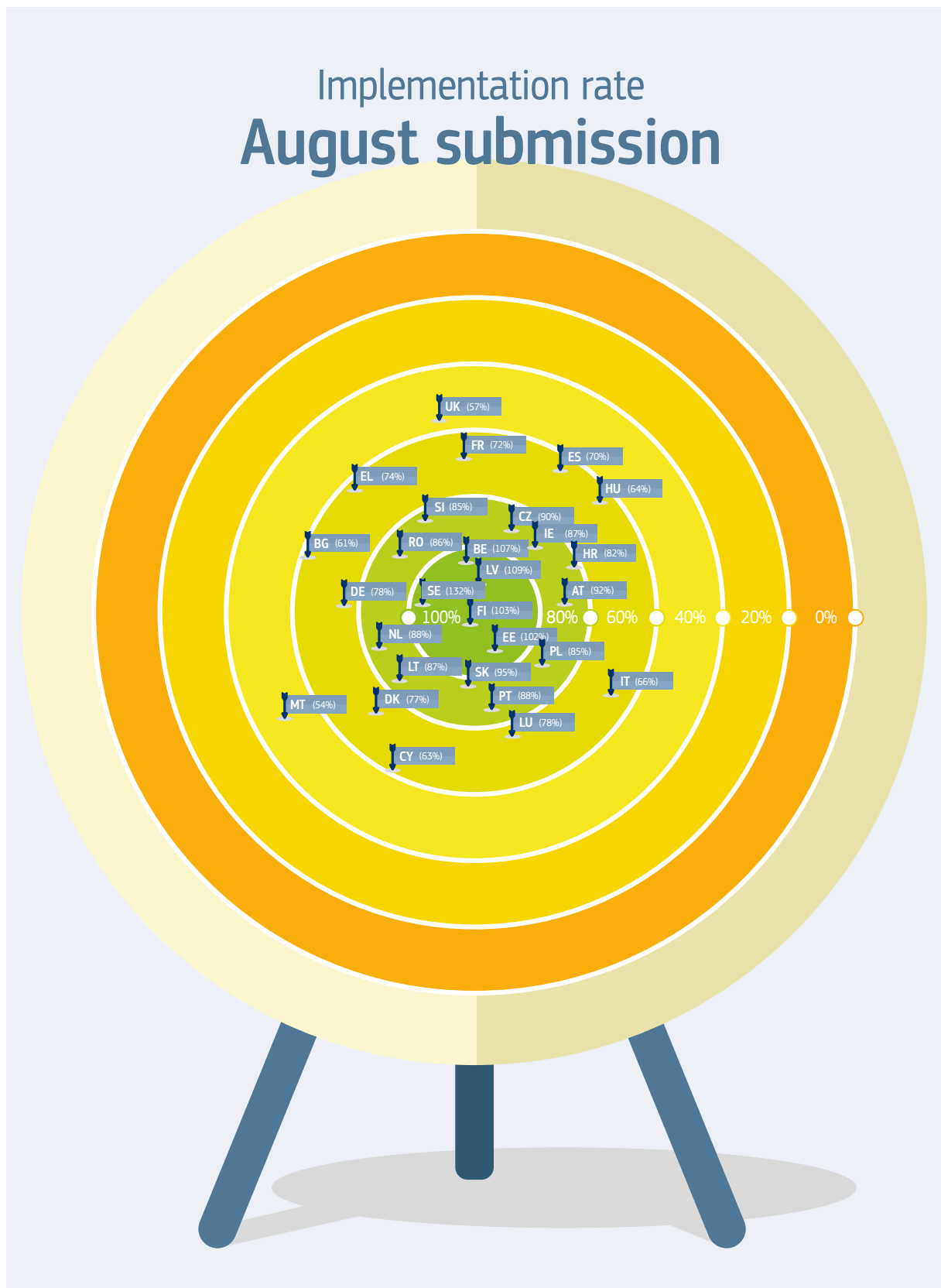
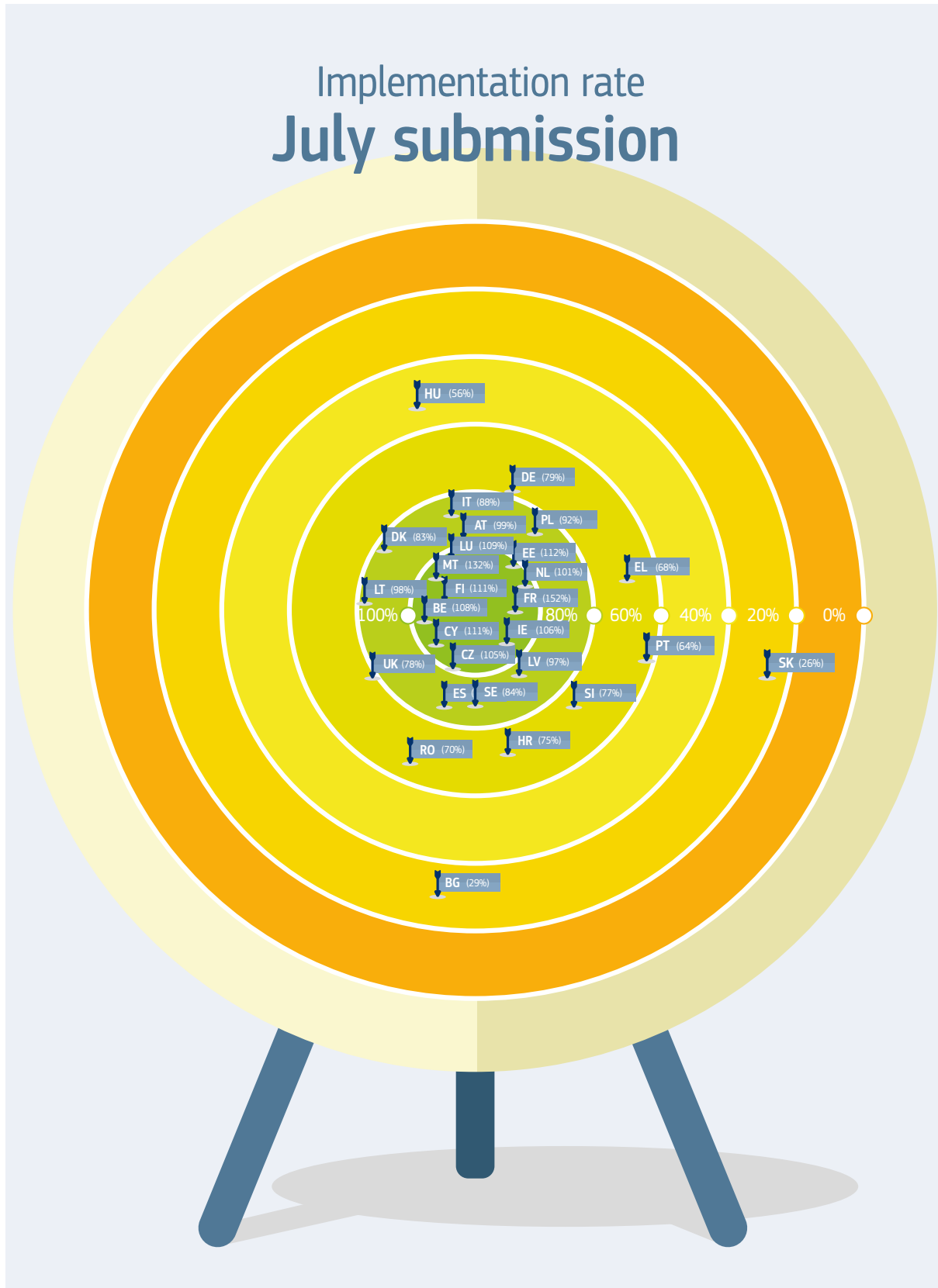


Chart 16: Implementation rate of forecasts for EMFF by Member State — July 2018 submission



Annex 5 Mechanics of the examination of accounts/assigned revenue

The CPR sets out a new procedure ⁽³⁹⁾ for the annual examination and acceptance of accounts based on accounting years which start on 1 July and end on 30 June of the following year. Member States may submit interim payments to the Commission for the given accounting year until 30 June and, in addition, they have to send a final payment claim for the accounting year by 31 July.

For each year from 2016 up to and including 2025, Member States are to submit the following documents by 15 February (or under exceptional conditions by the end of February ⁽⁴⁰⁾), for the preceding accounting year: (a) accounts; (b) management declaration and annual summary; (c) audit opinion and control report ⁽⁴¹⁾.

The accounts cover the previous accounting year and include at the level of each priority and, where applicable, fund and category of regions:

- (a) total eligible expenditure declared by beneficiaries (until 30 June) and included in payment applications submitted to the Commission up to 31 July, the corresponding public expenditure incurred and corresponding payments made to beneficiaries;
- (b) amounts withdrawn/recovered/to be recovered, and irrecoverable amounts;
- (c) contributions paid to financial instruments and advances under State aid schemes;
- (d) reconciliation between the expenditure declared under (a) and that declared in payment applications, accompanied by an explanation of any differences ⁽⁴²⁾.

By 31 May of the year following the end of the accounting period, the Commission must inform the Member States of the outcome of its assessment of the accounts, i.e. as to whether it accepts that the accounts are complete, accurate and true. The examination and acceptance of accounts is an accounting process not covering the legality and regularity of the underlying expenditure (the legality and regularity is assessed on the basis of the remaining documents, i.e. the management declaration and annual summary, and the audit opinion and control report). Therefore this process does not interrupt the treatment of interim payment applications or lead to payment suspensions.

In the case of acceptance of the accounts by the Commission (accounts are complete, accurate and true), the amount chargeable to the fund for the accounting year is calculated by applying the co-financing rate to the amount certified in the accounts. Then the total amount of payments made by the Commission during the given accounting year, consisting of the amount of annual pre-financing and interim payments, is deducted from the amount chargeable to the fund for the accounting year. This is also the moment when the annual pre-financing is cleared.

⁽³⁹⁾ For ERDF, CF, ESF and YEI, and EMFF (Part IV of the CPR). FEAD applies the same procedure (Regulation No 223/2014, Articles 48-50)

⁽⁴⁰⁾ Article 59(5) of the financial regulation.

⁽⁴¹⁾ Article 138 of Regulation (EU) No 1303/2013.

⁽⁴²⁾ Article 137 of Regulation (EU) No 1303/2013.

If the calculation of the balance results in a positive amount, the Commission will pay this amount due within 30 days of the acceptance of the accounts.

If the calculation of the balance results in a negative amount, the latter will be subject to a recovery order issued by the Commission. Such recoveries do not constitute a financial correction and do not reduce support from the funds to the programme. The amounts recovered constitute internal assigned revenue ⁽⁴³⁾. The appropriations recovered have to be recommitted by the Commission within the year when they are generated and can be used (carried over) until the end of the programming period. The payment appropriations may be used in the current year or may be carried over for 1 year only.

The recovery is executed, where possible, by offsetting against amounts due to the Member States under subsequent payments to the same programme. The aim is to avoid a cumbersome situation of two opposite flows of cash and potential temporary cash problems for some treasuries.

As in the previous year, in 2018 the majority of Member States requested that the Commission offset the recoveries resulting from the acceptance of their annual accounts against the 2018 annual pre-financing (due by end of June 2018 ⁽⁴⁴⁾).

The assigned revenue generated by the annual examination and acceptance of accounts procedure, which took place in 2018, and its use are presented in Tables 4 and 6 above.

⁽⁴³⁾ Article 21(3) and (4) of the financial regulation.

⁽⁴⁴⁾ Article 134(2) of Regulation (EU) No 1303/2013.

Annex 6 Monthly pattern in the execution of interim payments

The charts below show the monthly pattern in interim payments for the ESI Funds in 2018.

Chart 17: Monthly pattern of interim payments made for the 2014-2020 H1b programmes (€ million)

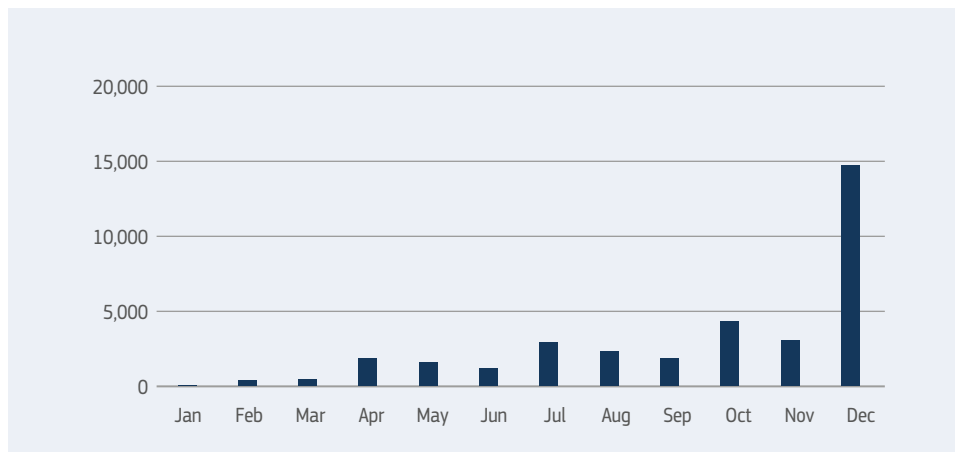


Chart 18: Monthly pattern of interim payments made for the 2014-2020 EAFRD programmes (€ million)

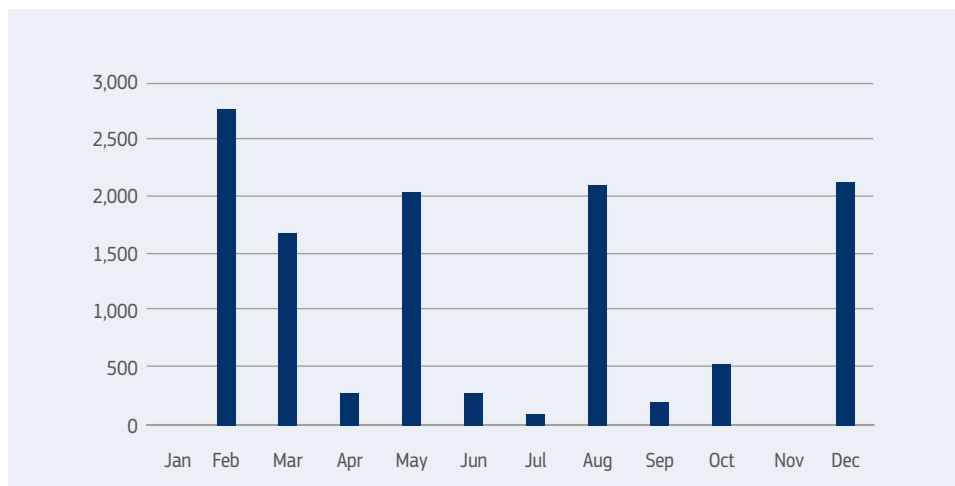
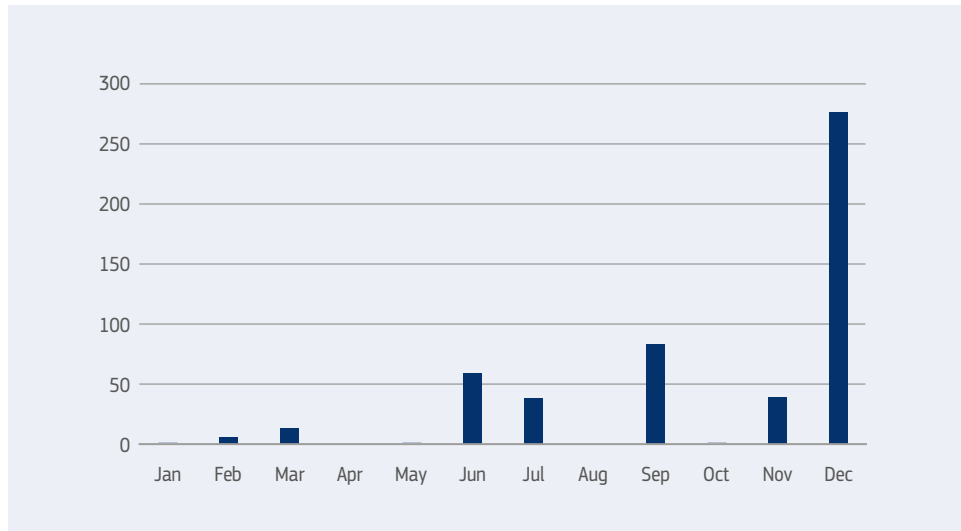


Chart 19: Monthly pattern of interim payments made for the 2014–2020 EMFF programmes (€ million)



Annex 7 Implementation rates of Member States' forecasts

The tables below show the evolution of the implementation rate of the forecast per Member State for the ESI Funds under Heading 1b and Heading 2. The rates below the EU-28 average are highlighted.

Table 28: Implementation rate of Member States' July forecasts for the H1b 2014-2020 programmes in 2017 and 2018

Member State	2017 implementation rate	2018 implementation rate
AT	139 %	85 %
BE	83 %	112 %
BG	88 %	87 %
CY	77 %	98 %
CZ	95 %	109 %
DE	68 %	87 %
DK	99 %	91 %
EE	80 %	101 %
EL	55 %	52 %
ES	49 %	66 %
FI	95 %	89 %
FR	94 %	99 %
HR	110 %	90 %
HU	97 %	122 %
IE	16 %	82 %
IT	79 %	92 %
LT	82 %	120 %
LU	109 %	81 %
LV	73 %	116 %
MT	103 %	46 %
NL	105 %	99 %
PL	97 %	106 %
PT	89 %	95 %
RO	85 %	99 %
SE	106 %	103 %
SI	40 %	85 %
SK	81 %	104 %
UK	47 %	103 %
CB	61 %	83 %
EU-28	80 %	94 %

Table 29: Implementation rate of Member States' August forecasts for the EAFRD 2014-2020 programmes in 2017 and 2018

Member State	2017 implementation rate	2018 implementation rate
AT	89 %	92 %
BE	66 %	107 %
BG	60 %	61 %
CY	83 %	63 %
CZ	88 %	90 %
DE	79 %	78 %
DK	79 %	77 %
EE	84 %	102 %
EL	86 %	74 %
ES	64 %	70 %
FI	96 %	103 %
FR	57 %	72 %
HR	60 %	82 %
HU	71 %	64 %
IE	84 %	87 %
IT	54 %	66 %
LT	106 %	87 %
LU	78 %	78 %
LV	88 %	109 %
MT	59 %	54 %
NL	89 %	88 %
PL	80 %	85 %
PT	93 %	88 %
RO	112 %	86 %
SE	34 %	132 %
SI	105 %	85 %
SK	76 %	95 %
UK	71 %	57 %
EU-28	74 %	77 %

Table 30: Implementation rate of Member States' July forecasts for the EMFF 2014-2020 programmes in 2017 and 2018

Member State	2017 implementation rate	2018 implementation rate
AT	41 %	99 %
BE	45 %	108 %
BG	0 %	29 %
CY	6 %	111 %
CZ	84 %	105 %
DE	64 %	79 %
DK	116 %	83 %
EE	101 %	112 %
EL	2 %	68 %
ES	22 %	85 %
FI	99 %	111 %
FR	53 %	152 %
HR	0 %	75 %
HU	0 %	56 %
IE	103 %	106 %
IT	0 %	88 %
LT	55 %	98 %
LV	79 %	97 %
MT	29 %	132 %
NL	8 %	101 %
PL	0 %	92 %
PT	46 %	64 %
RO	57 %	70 %
SE	8 %	84 %
SI	73 %	77 %
SK	0 %	26 %
UK	76 %	78 %
EU-28	45 %	87 %

Annex 8 Historical trend in commitments and payments

The three charts in this annex provide an overview of the cohesion policy budgetary implementation in the last three decades. Therefore the funds covered vary according to the programming period considered.

As regards the **2000-2006 programming period**, the charts include the European Agricultural Guidance and Guarantee Fund guidance section and the Financial Instrument for Fisheries Guidance. Moreover, the pre-2007 projects funded by the CF are excluded.

During the **2007-2013 programming period** the EAFRD and the European Fisheries Fund were not Structural Funds and thus they are not included in the charts. The CF followed the same rules as the Structural Funds and it is included.

As regards the **2014-2020 programming period**, the charts include all the ESI Funds (ESF, YEI, ERDF, CF, EAFRD and EMFF) and the FEAD.

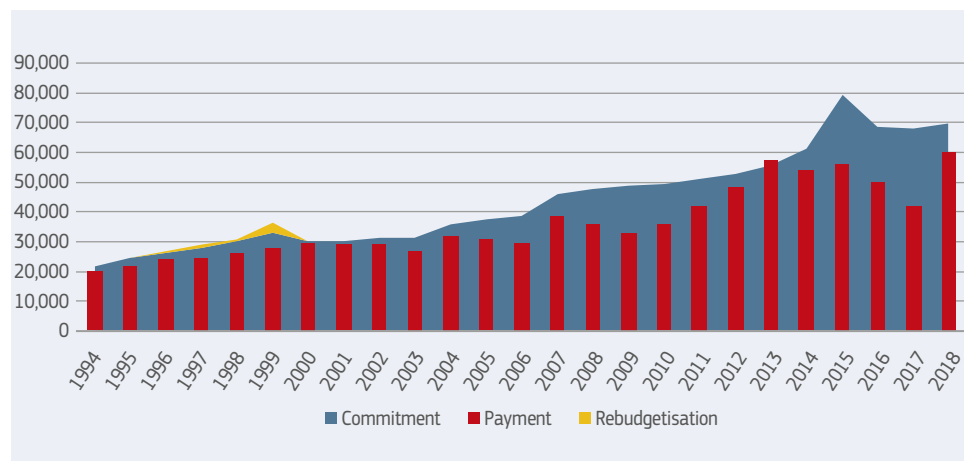
Comparisons between pre-2007 years and the years from 2007 onwards should therefore be treated with caution.

Chart 20 illustrates the evolution of the budget and its execution from 1994 to 2018.

Since the accession of 10 Member States in 2004, followed by Bulgaria and Romania in 2007 and Croatia in 2013, the budget for commitments has increased considerably. After an exceptional increase in 2015, due to the combined effect of the reprogramming exercise ⁽⁴⁵⁾ (€16.3 billion) and the carry-over (€10.5 billion), commitments in 2016 were back to the profile designed by MFF for the programming period 2014-2020.

As regards payment appropriations, although the medium-term trend also points upwards, the short-term evolution is more irregular due to variations in payment execution, especially during the start-up phase of new programmes.

Chart 20: Commitment and payment appropriations (*) entered in the budget from 1994 to 2018 — including transfers and amending budgets, excluding carry-over (€ million)



(*) Only operational lines.

⁽⁴⁵⁾ In line with Article 19 of the MFF Regulation.

Chart 21 shows the evolution of the RAL for the Structural Funds (all periods combined) since 1994. Following the reduction observed in 2014 (for a combination of lack of commitments for the 2007-2013 programmes and limited new commitments for the 2014-2020 programmes), the RAL resumed its upward trend as the level of new commitments for the 2014-2020 programmes exceeded that of the payments.

Chart 21: Implementation of commitment and payment appropriations and the evolution of RAL from 1994 to 2018 (€ million)

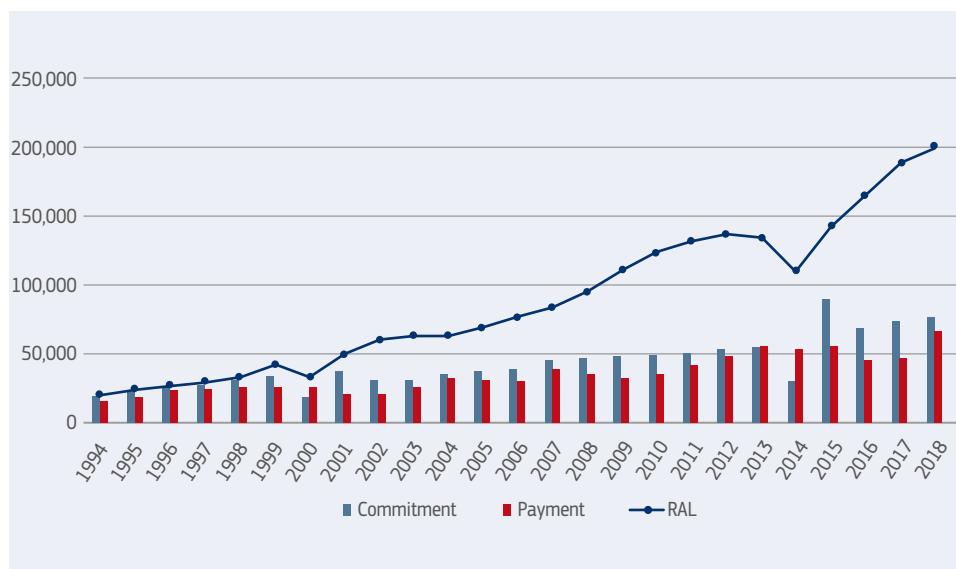
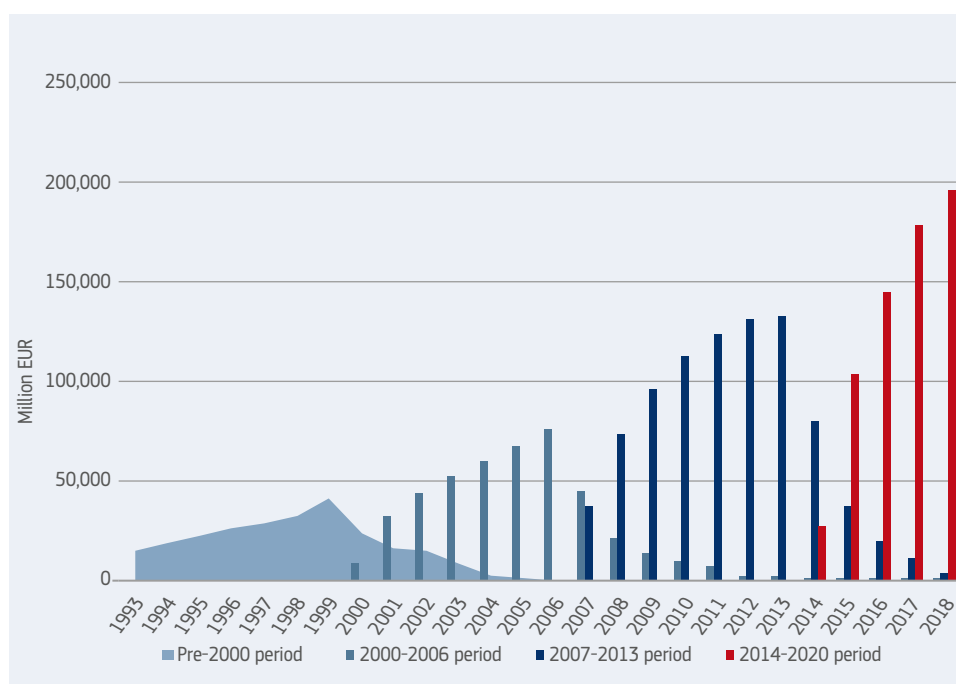


Chart 22 shows the evolution of the RAL since 1993, broken down by programming period. In 2018 the RAL for the new programmes increased by 10%, while for the 2007-2013 period it decreased by 57%.

Chart 22: RAL by period of origin (€ million)



Annex 9 References

This report is also available in pdf format on the DG Budget website: http://ec.europa.eu/budget/biblio/publications/publications_en.cfm

More information about the Structural and Cohesion Funds in general, as well as their recent implementation, can be found on the EUROPA website at the following addresses.

General information

- ▶ ESI Funds open data platform:
<https://cohesiondata.ec.europa.eu>
- ▶ ERDF and CF:
http://ec.europa.eu/regional_policy/index_en.cfm
- ▶ ESF:
<http://ec.europa.eu/esf/home.jsp?langId=en>
- ▶ YEI:
<http://ec.europa.eu/social/main.jsp?catId=1176>
- ▶ FEAD:
<http://ec.europa.eu/social/main.jsp?langId=en&catId=1089>
- ▶ EAFRD:
http://ec.europa.eu/agriculture/rural-development-2014-2020/index_en.htm
- ▶ EMFF:
http://ec.europa.eu/fisheries/cfp/emff_en
- ▶ 'EU budget focused on results' initiative:
http://ec.europa.eu/budget/budget4results/index_en.cfm
- ▶ EU expenditure and revenue 2014-2020:
http://ec.europa.eu/budget/figures/interactive/index_en.cfm

Legal bases

- ▶ Overview of regulations for 2014-2020:
http://ec.europa.eu/regional_policy/en/information/legislation/regulations/
 - ▶ Overview of regulations for 2007-2013:
http://ec.europa.eu/regional_policy/en/information/legislation/regulations/2007-2013/
 - ▶ Overview of documents on the 2014-2020 financial framework:
http://ec.europa.eu/budget/biblio/documents/fin_fw1420/fin_fw1420_en.cfm
-

Reports

The annual reports on the Structural Funds and on the CF, edited by the operational DGs, are published at the following address:

http://ec.europa.eu/regional_policy/information/reports/index_en.cfm

The *Strategic report 2017 on the implementation of the European Structural and Investment Funds* is published at the following address:

http://ec.europa.eu/regional_policy/sources/docoffic/official/reports/strat_rep_2017/strat_rep_2017_en.pdf

Annual reporting by the Member States and the Commission on the implementation of the ESI Funds 2014-2020 is published at the following address:

https://ec.europa.eu/regional_policy/fr/policy/how/stages-step-by-step/strategic-report/

The Commission staff working document SWD(2018) 171 final of 2 May 2018 on the spending review is published at the following address:

[https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1527239561812&uri=CELEX %3A52018SC0171](https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1527239561812&uri=CELEX%3A52018SC0171)

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