



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR BUDGET

The Director-General

Brussels,
BUDG.A.2.002/KA/D(2024)10616412

Subject: **Member States' payment forecasts for years 2025 and 2026 for the 2014-2020 programmes (financed by ERDF, ESF, Cohesion Fund, EMFF) and the 2021-2027 programmes (financed by ERDF, ESF+, Cohesion Fund, JTF, EMFAF, AMIF, ISF, BMVI)**

Dear Ambassador,

Every year, the Commission invites the national authorities to send their forecasts of payment applications for the current and the subsequent financial year.

I would like to thank you for the timely submission, in July 2024, of the updated information on expected payment applications in 2024 and 2025.

The national authorities are now kindly invited to send **by 31 January 2025** their forecasts of payment applications for years 2025 and 2026.

As the 2014-2020 generation of programmes are reaching closure, I would like to remind you that the payment applications to be submitted until the final deadline should cover the full amount of Union contribution to the programmes, including the paid pre-financing to be cleared (initial + CR II⁽¹⁾) in order to avoid a loss of funds. As the STEP Regulation⁽²⁾ extended the deadline for submission of the final application for an interim payment for the final accounting year by 12 months, forecasts of payment applications are requested for the period between 1 January and 31 July 2025. The forecasts should also take into account the cap on interim payments in 2025⁽³⁾.

⁽¹⁾ Article 2(5) of Regulation (EU) 2020/460, *OJ L 99*, 31.3.2020, p. 5–8

⁽²⁾ Regulation (EU) 2024/795, *OJ L*, 2024/795, 29.2.2024

⁽³⁾ Amounts from resources other than REACT-EU reimbursed by the Commission as interim payments in 2025 will not exceed 1% of the total financial appropriations to the programme concerned by Fund, REACT-EU resources excluded (Article 135(6) of Regulation (EU) No 1303/2013, as amended by Article 14(3) of Regulation (EU) 2024/795)

As regards the 2021-2027 programmes, I would like to draw your attention to the need for reliable forecasts also considering the impact of re-programming in the context of the STEP Regulation and the RESTORE proposal ⁽⁴⁾.

Accurate forecasts will be to the benefit of all Member States: the ones for 2025 will help the Commission ensure an appropriate level of budget 2025 to meet the actual payment needs, while those for 2026 will contribute to the annual process for next year's budget. The forecasts also contribute positively to the predictability of Member States' forthcoming contributions to the EU budget, which may facilitate the tasks of national treasuries.

I therefore count on your cooperation in reminding your national authorities of the crucial importance of providing accurate and reliable payment forecasts within the deadline.

Data to be submitted

In accordance with the applicable regulations ⁽⁵⁾, national authorities are invited to submit their forecasts of payment applications by programme, fund and, where applicable, category of region.

The above request concerns:

- the European Regional Development Fund (2014-2020 and 2021-2027), including the European Territorial Cooperation / Interreg programmes (2014-2020 and 2021-2027),
- the European Social Fund (2014-2020) and the European Social Fund Plus (2021-2027),
- the Cohesion Fund (2014-2020 and 2021-2027),
- the Just Transition Fund (2021-2027),
- the European Maritime and Fisheries Fund (2014-2020) and the European Maritime, Fisheries and Aquaculture Fund (2021-2027),
- the Asylum, Migration and Integration Fund (2021-2027),
- the Internal Security Fund (2021-2027), and

⁽⁴⁾ Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL RESTORE – Regional Emergency Support to Reconstruction amending Regulation (EU) 2021/1058 and Regulation (EU) 2021/1057, COM(2024) 496 final

⁽⁵⁾ For 2014-2020: Regulation (EU) No 1303/2013, Article 112(3) for the European Regional Development Fund, the European Social Fund and the Cohesion Fund, and Regulation (EU) No 508/2014, Article 98(1) for the European Maritime and Fisheries Fund;

For 2021-2027: Regulation (EU) 2021/1060, Article 69(10) for the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund, the European Maritime, Fisheries and Aquaculture Fund, the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy.

- the Instrument for Financial Support for Border Management and Visa Policy (2021-2027).

The forecasts should be submitted **through SFC2014 for the 2014-2020 programmes and through SFC2021 for the 2021-2027 programmes.**

As in the past, the Commission counts on the cooperation of the Member States in providing their voluntary forecasts for the 2014-2020 programmes financed by the Fund for European Aid to the Most Deprived (FEAD). This will give the Commission the possibility to better anticipate and meet the needs of the fund, maximising its impact on the ground. Forecasts for the FEAD should be entered in SFC2014.

Guidance for the forecasting exercise

You will find more information in the Annexes. Annex 1 to this letter gives general guidance on the preparation of the payment forecasts. Annex 2 and Annex 3 provide information specific to each programming period.

This letter is also copied to the Managing Authorities of the different programmes in the Member States in order to facilitate a timely circulation of the information.

If you have any questions, or require further information, do not hesitate to contact DG Budget (Krasimir Angelov, e-mail: Krasimir.Angelov@ec.europa.eu, +32 2 29 66529).

Yours faithfully,

(e-signed)
Stéphanie RISO

Enclosure:

- Annex 1: Preparation of payment forecasts – general issues
- Annex 2: Payment forecasts for the 2014-2020 programming period
- Annex 3: Payment forecasts for the 2021-2027 programming period

ANNEX 1

PREPARATION OF PAYMENT FORECASTS – General issues

Payment forecasts relate to **payment applications sent to the Commission and not to payments made by the national authorities to the final beneficiaries**. This means that Member States must take account not only of their own national forecasts of payments to be made to final beneficiaries under the programmes, but also of the date on which the Member State intends to request the payment from the Commission.

In this context, please note that:

- Forecasts should reflect the amount for which Member States expect to submit payment applications in the given year, rather than cumulative amounts since the beginning of the programming period.
- The currency of the forecasts is euro.
- Forecasts are required for **interim payments only**. Pre-financing is not concerned by this exercise. Negative figures are not allowed.
- The payment forecasts for the 2014-2020 programmes should cover the payment applications which Member States expect to submit between 1 January and 31 July 2025, i.e. until the deadline for submission of payment applications for the final accounting year. For the 2021-2027 programmes, the payment forecasts for year 2025 should include the amounts for which Member States expect to submit payment applications between 1 January – 31 October 2025, in the specified column, and in another column the payment applications expected to be submitted between 1 November - 31 December 2025. For 2026, the forecasts should include the payment applications to be submitted throughout the whole year.
- Based on the best possible assessment of needs, the forecast should indicate the total and full amount (100%) of payment applications expected to be submitted for the given reporting period, irrespective of the reimbursement rules⁽⁶⁾. For programmes where the technical assistance is reimbursed at a flat rate⁽⁷⁾, the programme authorities should calculate and include the technical assistance amounts in their payment forecasts accordingly.
- Under the applicable regulations, forecasts of payments do not “reserve” appropriations for a particular programme or country.
- **The submission of forecasts by both deadlines of 31 January and 31 July is compulsory⁽⁸⁾**: even if there are no changes with respect to the forecasts submitted by the previous deadline, please re-submit the related data.

⁽⁶⁾ Article 130(1) and Article 139 of Regulation (EU) No 1303/2013; Articles 91-93 and Article 100 of Regulation (EU) 2021/1060

⁽⁷⁾ Mandatory for the 2021-2027 Interreg, AMIF, ISF and BMVI programmes, and voluntary for the other 2021-2027 programmes, in line with Article 36(3) and (5) of Regulation (EU) 2021/1060

⁽⁸⁾ Article 112(3) of Regulation (EU) No 1303/2013; Article 69(10) of Regulation (EU) 2021/1060

ANNEX 2

PAYMENT FORECASTS 2014-2020

2.1. Payment forecasts for the ERDF, ETC, ESF and Cohesion Fund programmes

In accordance with the provisions of Article 112(3) of Council Regulation 1303/2013, national authorities should send **by 31 January 2025** a forecast of the amount for which they expect to submit payment applications to the Commission for the current and the subsequent year by programme, by fund and, where appropriate, by category of region ⁽⁹⁾. However, given the deadline for submission of payment applications for the final accounting year, forecasts of payment applications for the 2014-2020 programmes are required for the period between 1 January 2025 and 31 July 2025 only.

Only provisional forecasts of **likely payment applications** in respect of the Union contribution, and not total expenditure forecast, should be stated in the table.

It is recalled that for the Youth Employment Initiative (YEI) the payment forecasts should include both the YEI specific allocation and the ESF matching contribution.

The model table below⁽¹⁰⁾ is to be used for the forecasts related to the ERDF, ESF, YEI, CF and REACT-EU, in line with Annex II of Commission Implementing Regulation 1011/2014 ⁽¹¹⁾. The information should be sent through SFC2014, according to the procedures foreseen in Commission Implementing Regulation 184/2014.

For any question concerning the use of SFC2014, please check the website <https://ec.europa.eu/sfc/en/2014> or write to ec-sfc2014-info@ec.europa.eu.

Programme (CCI code)	Fund	Category of region	Union contribution (EUR)		
			2025		2026
			Jan - Oct	Nov - Dec	Jan- Dec
	ERDF	Less developed regions			
		Transition regions			
		More developed regions			
		Outermost regions and Northern sparsely populated regions ⁽¹²⁾			
	ETC				
	ESF	Less developed regions			
		Transition regions			

⁽⁹⁾ The criterion of the category of region only applies to ERDF and ESF.

⁽¹⁰⁾ To be filled in by Programme (CCI), Fund and, where appropriate, category of region.

⁽¹¹⁾ As amended by Commission Implementing Regulation (EU) 2021/437 of 3 March 2021 to reflect the changes related to REACT-EU

⁽¹²⁾ This figure only includes the specific allocation for Outermost regions / Northern sparsely populated regions.

		More developed regions			
	YEI ⁽¹³⁾				
	CF				
	ERDF REACT-EU				
	ESF REACT-EU				
	YEI REACT-EU				

2.2. Payment forecasts for the European Maritime and Fisheries Fund programmes

In accordance with the provisions of Article 98(1) of Council Regulation 508/2014, national authorities are invited to send **by 31 January 2025** forecasts of payment applications to the Commission for the current and the subsequent year ⁽¹⁴⁾. However, given the deadline for submission of payment applications for the final accounting year, forecasts of payment applications for the 2014-2020 programmes are required for the period between 1 January 2025 and 31 July 2025 only.

Only provisional forecasts of **likely payment applications** in respect of the Union contribution, and not total expenditure forecast, should be stated in the table.

The model table below is to be used for the forecasts related to the EMFF, in line with Annex III of Commission Implementing Regulation 771/2014. The information should be sent through SFC2014, according to the procedures foreseen in Commission Implementing Regulation 184/2014. For any question concerning the use of SFC2014, please check <https://ec.europa.eu/sfc/en/2014> or write to ec-sfc2014-info@ec.europa.eu.

	Union contribution (EUR)		
	2025		2026
	Jan-Oct	Nov-Dec	Jan-Dec
Operational Programme (CCI code)			

2.3. Payment forecasts for the Fund for European Aid to the Most Deprived programmes

For the purpose of better anticipating the needs of the FEAD, national authorities are similarly invited to send a forecast of the amount for which they expect to submit payment applications to the Commission until 31 July 2025, the deadline for submission of payment applications for the final accounting year.

Only provisional forecasts of **likely payment applications** in respect of the Union contribution, and not total expenditure forecast, should be stated in the table.

The model table below is to be used for the forecasts related to the FEAD, including REACT-EU. The information should be sent through SFC2014, according to the procedures foreseen in Commission Implementing Regulation 184/2014. For any

⁽¹³⁾ This figure includes the specific allocation for the YEI **and** the matching ESF corresponding support.

⁽¹⁴⁾ See footnote (7)

question concerning the use of SFC2014, please check the website <https://ec.europa.eu/sfc/en/2014> or write to ec-sfc2014-info@ec.europa.eu.

	Union contribution (EUR)		
	2025		2026
	Jan-Oct	Nov-Dec	Jan-Dec
Operational Programme (CCI code)			

ANNEX 3

PAYMENT FORECASTS 2021-2027

In accordance with the provisions of Article 69(10) of Regulation (EU) 2021/1060, national authorities should send **by 31 January 2025** forecasts of the amount for which they expect to submit payment applications to the Commission for the current calendar year (2025) and the subsequent calendar year (2026), by programme, by fund and, where appropriate, by category of region ⁽¹⁵⁾.

Only provisional forecasts of **likely payment applications** in respect of the Union contribution, and not total expenditure forecast, should be stated in the table.

The model table below ⁽¹⁶⁾ is to be used for the forecasts related to ERDF, Interreg, ESF+, Cohesion Fund, JTF, EMFAF, AMIF, ISF and BMVI, in line with Annex VIII of Regulation (EU) 2021/1060. The information should be sent through SFC2021, according to Article 69(9) and the procedures described in Annex XV of the same regulation.

For any question concerning the use of SFC2021, please check the website <https://ec.europa.eu/sfc/en/2021>.

CCI code	Fund	Category of region	Expected Union contribution (EUR)		
			2025		2026
			January - October	November - December	January - December
	ERDF	Less developed regions			
		Transition regions			
		More developed regions			
		Outermost regions and Northern sparsely populated regions ⁽¹⁷⁾			
	Interreg				
	ESF+	Less developed regions			

⁽¹⁵⁾ The criterion of the category of region only applies to ERDF and ESF+.

⁽¹⁶⁾ To be filled in by programme (CCI), fund and, where appropriate, category of region.

⁽¹⁷⁾ This figure should only show the specific allocation for outermost regions / Northern sparsely populated regions.

		Transition regions			
		More developed regions			
		Outermost regions and Northern sparsely populated regions ⁽¹⁸⁾			
	Cohesion Fund				
	JTF*				
		* Amounts including the complementary funding transferred from the ERDF and the ESF+ as appropriate			
	EMFAF				
	AMIF				
	ISF				
	BMVI				

(18) See previous footnote